

MINUTES

Council Meeting

Tuesday, 12 December 2023 at 6:30 PM

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MINUTES

MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBER, 135 CANNING HIGHWAY EAST FREMANTLE ON TUESDAY 12 DECEMBER 2023.

1 OFFICIAL OPENING

The Presiding Member opened the meeting at 6.30pm.

2 ACKNOWLEDGEMENT OF COUNTRY

“On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging.”

3 ANNOUNCEMENT TO GALLERY

“Members of the gallery are advised that no Council decision from tonight’s meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision.”

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

The following members were in attendance:

Mayor J O’Neill	Presiding Member
Cr C Collinson	
Cr K Donovan	
Cr J Harrington	
Cr L Maywood	
Cr A McPhail	
Cr A Natale	
Cr A White	
Cr M Wilson	

The following staff were in attendance:

Mr J Throssell	Chief Executive Officer (CEO)
Mr A Malone	Executive Manager Regulatory Services (EMRS)
Mr P Kocian	Executive Manager Corporate Services (EMCS)
Mr N King	Executive Manager Technical Services (EMTS)
Ms J May	Minute Secretary

There were four members of the public in attendance.

4.2 APOLOGIES

Nil

4.3 APPROVED

Nil

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.1.1 ITEM 18.1 CEO EMPLOYMENT CONTRACT – PROBATIONARY PERIOD

Mr Throssell CEO declared a financial interest in this matter as it relates to his employment with the Town.

5.2 PROXIMITY

5.2.1 ITEM 13.7 LEASE TOWN OF EAST FREMANTLE AND BELGRAVIA HEALTH & LEISURE GROUP

Mayor O'Neill declared a proximity interest in this matter as he resides opposite the East Fremantle Reserve.

5.2.2 ITEM 18.3 EAST FREMANTLE FOOTBALL CLUB

Mayor O'Neill declared a proximity interest in this matter as he resides opposite the East Fremantle Reserve.

5.3 IMPARTIALITY

5.3.1 ITEM 18.2 ESTABLISHMENT OF CEO PERFORMANCE CRITERIA

Mr Throssell (CEO) declared an impartiality declaration as the item relates to his employment.

5.3.2 ITEM 13.1 BOLTON STREET PARKING

Cr McPhail declared an impartiality declaration as he lives nearby and uses this road frequently.

6 PUBLIC QUESTION TIME

6.1 RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE

Nil

6.2 PUBLIC QUESTION TIME

6.2.1 B CLARKSON & K JAMES, REYNOLDS STREET

“The recommendation for Council approval is to install informal parking on the verge next to our northern limestone wall (at 1 Reynolds St). The base of our wall is above road level. Any attempts to lower the verge to road level may threaten our currently stable wall. Does the council accept financial responsibility should our wall be compromised by any removal of soil, or subsequent compaction by cars, in the future?”

The Mayor invited the CEO to respond:

Officers have investigated the widths and lengths of the verge and will inspect the footing of the wall to ensure it will not be impacted prior to any works that may be undertaken.

The dimensions of the informal parking bays are proposed to be:

Width = 2.3m

Length = 11.0m

For reference, the distance from the wall to the road is currently 2.9m. The works would be located approximately 300mm to 500mm away from the existing wall.

If the works are to progress, there will be no more than 250mm of verge material taken out, with the final levels to be similar to what they are at the moment.

6.2.2 S MOONEY, SURBITON ROAD

The Mayor invited the CEO to respond:

1. *“The report provided to Council prepared by Technical Services states during the investigation site visits “A maximum of one vehicle was observed to be parked in the bays on two occasions.” How does this justify the recommendation budgeting \$5000 and a narrowing of this accessway to accommodate the parking of one car occasionally.”*

The proposed informal parking on the verge does not narrow the roadway, as any vehicles parked within the proposed parking bays will be off the road.

It is open to Council members to discuss and debate the merits of the required expenditure when this item is considered by Council.

2. *“The report lists five options open to Council, but only two of these options were put forward to residents to vote on. With 38% of respondents rejecting the two options and the majority preferring the modifications be removed and the parking restrictions reinstated, what is the reasoning for only the other two options being provided for residents to vote on?”*

The intention of the consultation was to obtain feedback on possible solutions to address the request for parking and at the same time consider the concerns about the potential hazards identified by a number of residents with the on street parking option.

As noted in the report under ‘Consultation’, two principal options were presented for consultation, as the option to remove the parking bays and reinstate the no parking zone was a default option which always remained open to Council and is canvassed in the report.

Additional options were developed as variations of the two principal options and were developed in consideration of the feedback received.

3. *“With residents only being given one clear business day of notice to consider and respond to the Agenda and no plans being prepared or provided to either Council or residents, has due process been followed and should this matter be deferred until drawn plans can be assessed by all parties.”*

Residents were provided the information as soon as practicable once the Council meeting agenda was prepared.

Residents were provided the opportunity to provide input into the Council decision making process via the consultation process undertaken.

If the parking is approved by Council there is no need for detailed plans to be drawn for the works, as this is a relatively simple job of verge material removal, kerb removal and reinstatement.

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

Nil

7.2 DEPUTATIONS

7.2.1 ITEM 13.1 BOLTON STREET PARKING

S Mooney, Surbiton Road

D Gaspar, Preston Point Road

8 APPLICATIONS FOR LEAVE OF ABSENCE

8.1.1 CR NATALE – 29/1/24 - 2/2/24

8.1.2 CR DONOVAN – 17/1/24 – 31/1/24

8.1.3 CR COLLINSON - 4/1/24 – 4/2/24

8.1.4 CR WILSON - 22/12/23 - 16/1/24

8.1.5 CR HARRINGTON - 28/12/23 – 16/1/24

8.1.6 MAYOR O'NEILL - 13/12/23 – 20/12/23

OFFICER RECOMMENDATION

Moved Cr Wilson, seconded Cr White

That leave of absence be granted to Council Members as requested above.

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (21 NOVEMBER 2023)

OFFICER RECOMMENDATION

Moved Cr McPhail, seconded Cr Natale

That the minutes of the Ordinary meeting of Council held on Tuesday, 21 November 2023 be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Welcome Councillor Lucinda Maywood who was sworn in this morning.

I would like to thank all staff and Councillors for their professionalism and dedication. 2023 has been an enormous challenge and we all have done so much in such a collegial environment with everyone treating each other with respect, compassion and understanding, and this can be difficult in stressful times. I recognise the positive contribution staff and Councillors have made in 2023 in what a very busy year 2023 has been. I also need to acknowledge the work of Mr Malone on the East Fremantle Reserve after the departure of Mr Tuffin.

The East Fremantle Festival in George Street and the Seniors' lunch were a great success again. Thanks to all staff including Ms Carly Filbey, Mr Connor Warn, Mr Andrew Driver, the Executive and inside and outside staff. A great team effort.

Special recognition to Ms Janine May for the Seniors' lunch. So many residents were so grateful to the Town in what was a great afternoon.

On 24 November I attended the Rockingham Annual Recognition Function on behalf of Council. Thank you to Deputy Mayor Cr Natale for attending Melville Mayoral Annual dinner representing the TOEF.

It should be noted that Item 18.4 Future Arrangements for Waste Management within the Town has been withdrawn from tonight's agenda.

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

12.1 AUDIT COMMITTEE MEETING RECOMMENDATIONS – 22 NOVEMBER 2023

12.1.1 RISK REGISTER

Report Reference Number	OCR-2501
Prepared by	Bron Browning, Manager, Corporate Services
Supervised by	Peter Kocian, Executive Manager, Corporate Services
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	
	1. Dashboard Report

PURPOSE

It is recommended that Council receive the attached Risk Register Dashboard Report.

EXECUTIVE SUMMARY

The 2019 Financial Management Review identified the requirement for a comprehensive Risk Register to be developed and presented to the Audit Committee as a standing item. A dashboard of this register is appended to this Report.

BACKGROUND

At the Audit Committee Meeting of 22 November 2023, the Committee recommended the following to Council:

Committee Resolution 032211

OFFICER RECOMMENDATION

Moved Cr McPhail, seconded Cr Natale

That the Audit Committee recommend Council receives the Risk Register Dashboard as appended to this report and note that the current actions and timeframes contained within this document will be reviewed by the Committee on a reoccurring basis.

(CARRIED UNANIMOUSLY 4:0)

For: Mayor O'Neill, Crs McPhail, Natale and Wilson
Against: Nil

CONSULTATION

Executive Team

STATUTORY ENVIRONMENT

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and

legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

POLICY IMPLICATIONS

Council has adopted Policy 2.2.4 Risk Management.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

Strategic Implications

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
A major function of the Audit Committee is to oversee the treatment/management of extreme risks. Failure to do so may result in adverse consequences.	Unlikely (2)	Major (4)	Moderate (5-9)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected <1 month	Manage by Active Monitoring

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	8
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable

COMMENT

Council was provided with the following information at its Council Meeting of 19 September 2023. This information is still current.

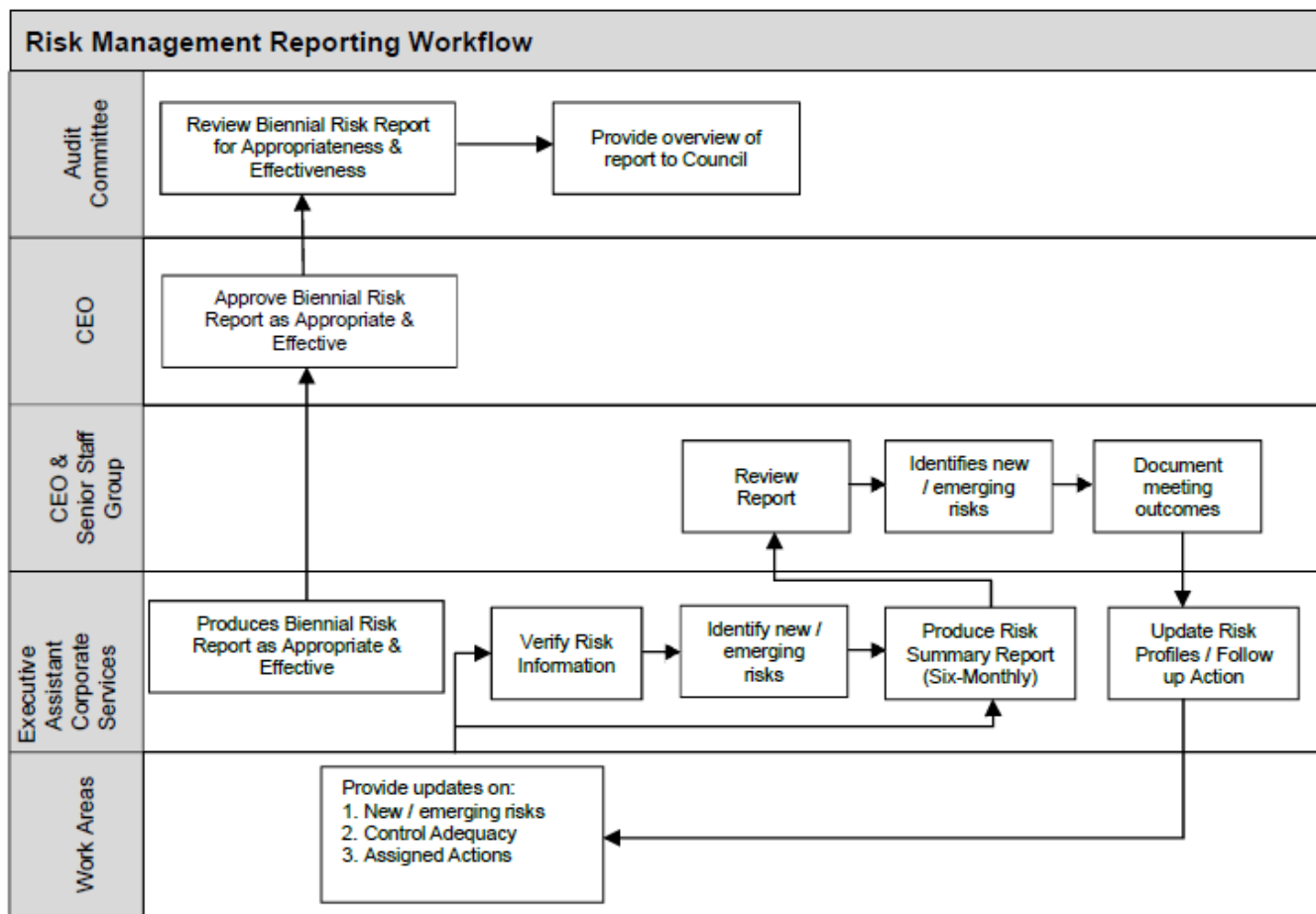
Council's Risk Management Policy includes the following risk appetite statement:

The Town defined its risk appetite through the development and endorsement of the Town's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Town's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by a member of the Senior Staff Group.

As a public body, there is an expectation that the Town will maintain an inherent low appetite for risk and as a consequence adopt policies and maintain systems and procedures to create value and protect, the Town, and its stakeholders.

The following is an extract from the Town's Risk Management Procedures which illustrates a high-level view of the ongoing reporting process for Risk Management:



Thus, the following summary is being presented to the Audit Committee:

- Individual risks with a residual risk rating of “high”.
- Individual risk controls and treatments that are “inadequate.”
- Outstanding actions.

Please note the distinction between “inherent risk” and “residual risk” – inherent risk is typically defined as the level of risk in place in order to achieve an entity’s objectives and before actions are taken to alter the risk’s impact or likelihood. Residual risk is the remaining level of risk following the development and implementation of the entity’s response.

1. Risk Register – Residual Risk Ratings of High

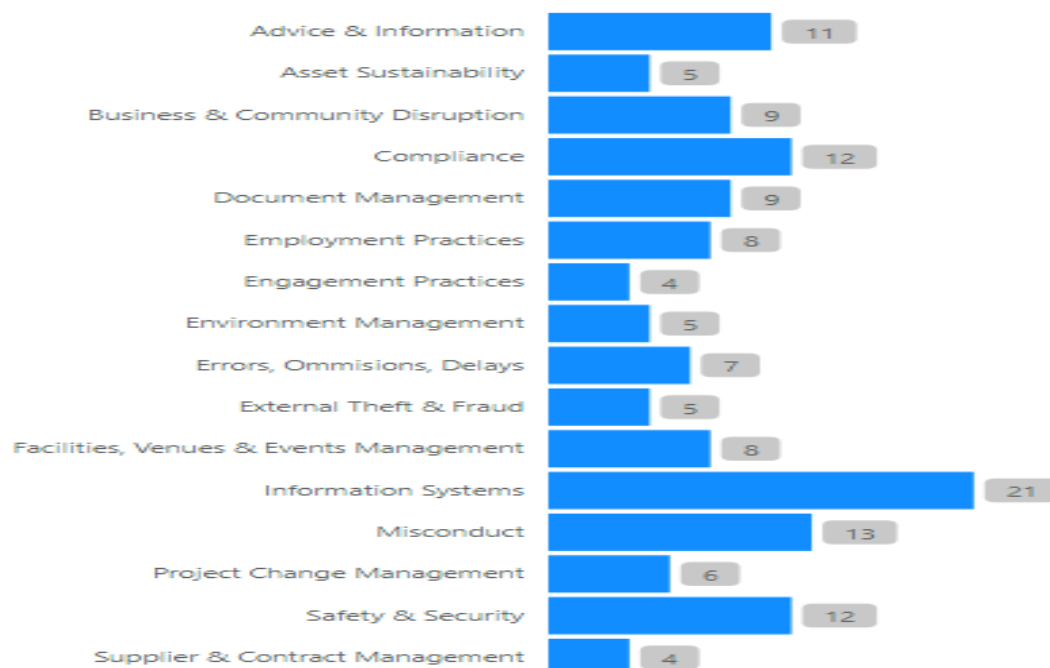
The Town’s Risk Register contains 139 specific risks categorised by 16 defined risk profiles.

There are 2 specific risks (illustrated in the table below) with a residual risk rating of 10 or more (“high”) and 21 risks with a risk rating of 9.

Risk Description	Residual Risk Rating	Major Consequence	Likelihood	Additional Comment
Employment Practices – un-competitiveness of remuneration	12	Service Interruption	Likely	Whilst Council has been very supportive approving a 5% increase in salaries and wages for 23/24, real wages have decreased in the last 5 financial years with a cumulative maximum wage increase of 13% compared to an increase of 20.2 in the Perth price index between December 2018 (111.3) and June 2013 (131.5). Turnover

				rate is increasing with remuneration one of the key reasons.
Safety and Security – Inadequate organisational Emergency Management requirements	10	Health	Unlikely	Some controls are assessed to be ineffective and there are several outstanding actions as discussed later in this report.

Risk by risk profile



2. Risk Controls

The Town has documented 616 Risk Controls which have been assigned to 139 specific risks. Risk control refers to mitigating or reducing risks associated with a particular activity. Controls generally relate to existing actions that are undertaken to modify the risk.

Some of the controls are duplicated as they relate to more than one risk. Controls are categorized as either “preventative” or “detective.” Controls ratings are assessed as either:

- Inadequate – needs corrective actions to improve.
- Adequate – some scope for improvement.
- Effective – little scope for improvement.

The following risk controls are assessed as “inadequate”:

Risk Control	Comment
Business Continuity Plan Exercises	Business continuity exercises are recommended annually. The last exercise was undertaken in 2019.
Contracts to be provided to Finance for review in accordance with the Purchasing Policy	Council's Purchasing Policy requires all purchases over \$50k to have a written contract and for a copy to be provided to Corporate Services for review and to be registered in the Contract Register. This workflow is not followed at all times. To address this, an Office 365 Contract's Register and workflow has been developed.
Key Register	The Town has not audited its key register for some time. Digital FOB systems have been installed for the Town Hall and Dovenby House, and digital systems should be considered for other facilities.
Local Emergency Management Exercises	The Town has a joint Local Emergency Management Arrangement with the City of Fremantle. The Town's Principal EHO is the Town's representative and coordination may have lost a bit of traction with staff turnover/absence.
Project Governance Framework	A Project Governance Framework has been developed but is not implemented on all occasions i.e., limited Project Initiation Documents/Project Plans have been prepared. Project sizing to be discussed at ELT to determine how the governance framework is to be used.
Redundancy power for key facilities	Town facilities do not have back up power including the Tricolore Community Centre which is designated as the emergency welfare centre.
Self-assessment against Policies and Procedures	The Town does not have an internal auditor to assess compliance against Council Policies.
WHS training for all staff with significant decision-making authority	The WHS Regulations 2022 have transformed the requirements for safety and placed significant responsibilities on all business leaders. The Town needs to assess training requirements and resource support in this area.

3. Risk Actions

The Town has documented 244 risk actions. There is some overlap between the documented risk controls and risk actions, but the actions generally reflect new activities that are planned or underway.

Some proposed actions have been outstanding for some time, indicating that additional resources may have to be allocated if these activities are considered a priority.

- Annual Business Continuity Exercise
- Council adoption of Asset Management Plans
- Review of Local Emergency Plan
- Review of WHS Manual
- Building accessibility audits (DAIP)
- Develop a Complaints Policy concerning staff behaviour
- Develop an Organisational Development and Training Plan
- Develop a Health and Wellbeing Strategy
- Develop a Staff Reward and Recognition Program
- Develop a Staff Attraction and Retention Strategy
- Statutory review of all local laws (due 2024)
- Building evacuation exercises
- Fire warden training

- First aid training certification
- Implementation of Urban Forest Strategy
- Rehabilitation plan for Jerrat Drive Foreshore
- Complete CHRMAP
- Fully implement Project Governance Framework
- Street tree audit and asset register
- Implement the LGIS Tree Management Guide

CONCLUSION

The Town's Risk Management maturity is evolving following the creation of the Office 365 Risk Register application and staff training workshops. Resources will need to be allocated to support the implementation of the risk actions, including in the WHS area.

12.1.1 OFFICER /AUDIT COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 011212

OFFICER RECOMMENDATION

Moved Cr Wilson, seconded Cr Natale

That Council, following the request from the Audit Committee, receives this report and accompanying attachment as an update on the Town's Risk Register.

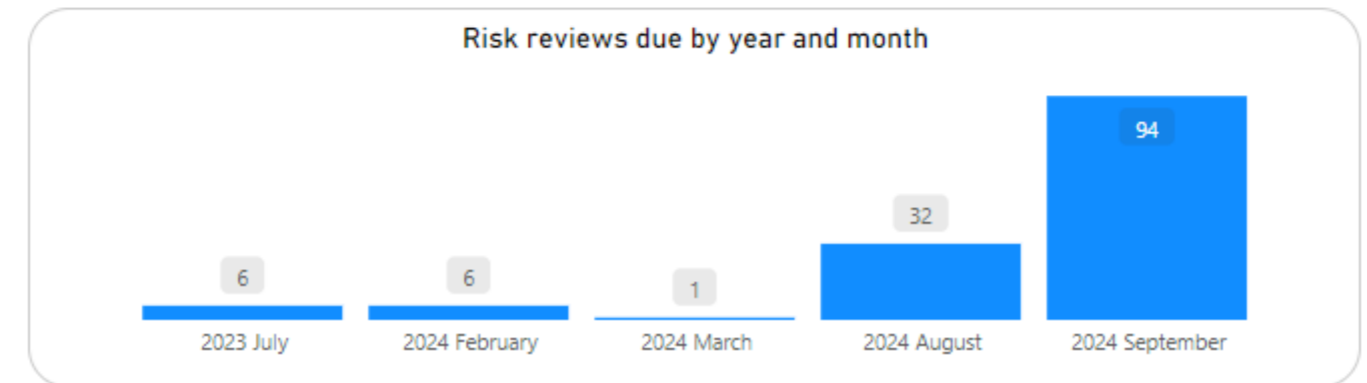
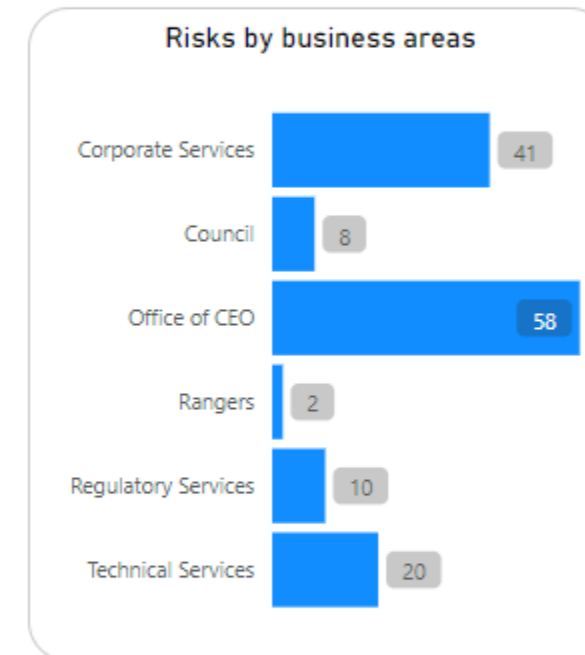
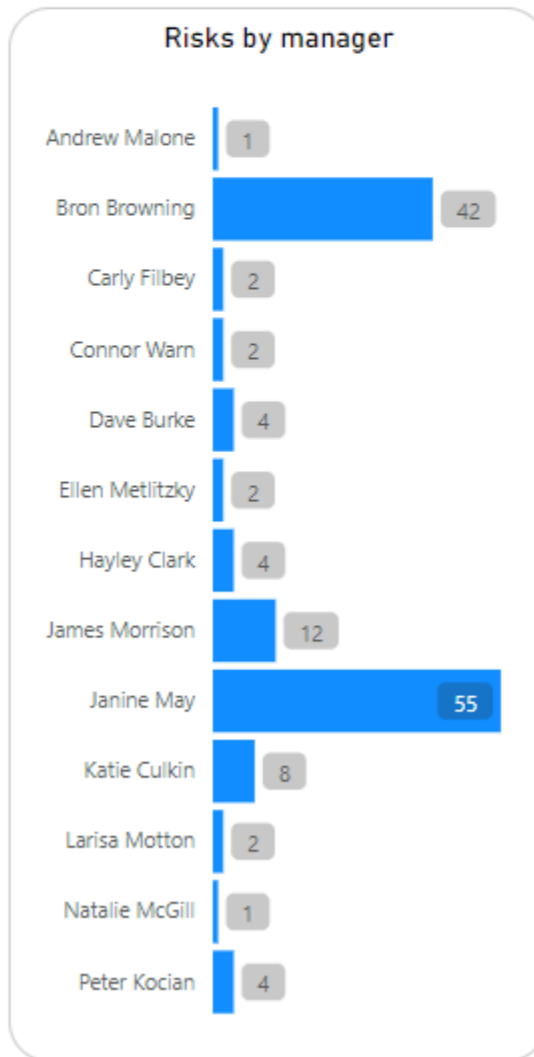
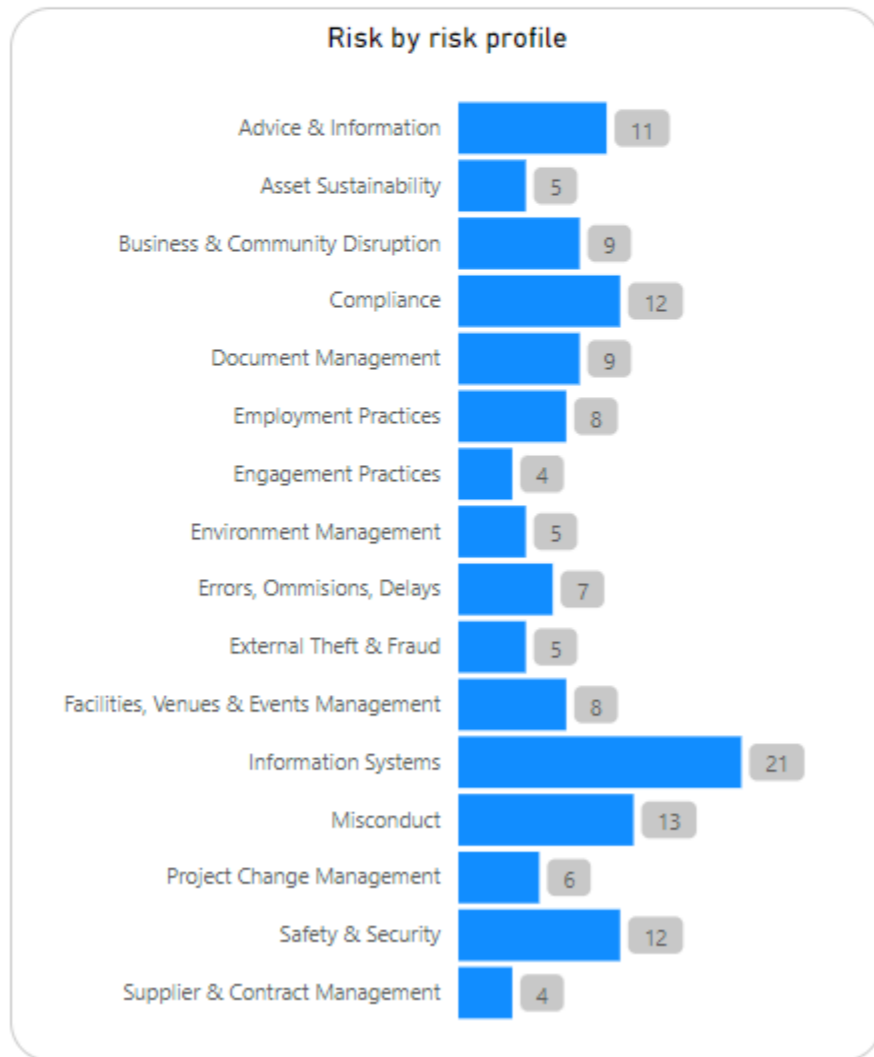
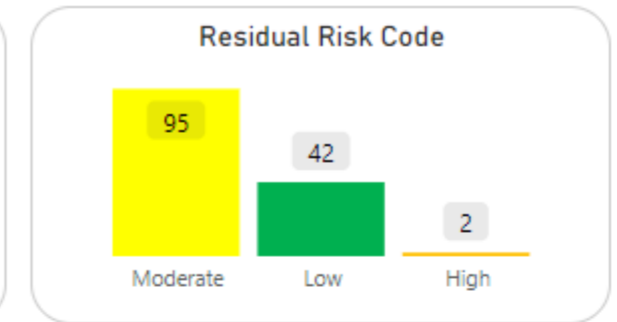
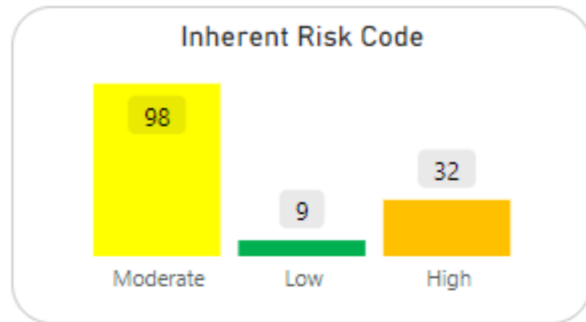
(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page



12.1.2 2024 MEETING SCHEDULE AND AUDIT WORK PLAN

Report Reference Number	OCR-2492
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple
Documents tabled	Nil
Attachments	

1. Risk Based Audit Work Plan

PURPOSE

Council is requested to endorse the proposed work plan and meeting schedule for the 2024 calendar year.

EXECUTIVE SUMMARY

The Audit Committee previously endorsed the Risk Based Audit Work Plan at its November 2021 Meeting. This Work Plan has been updated with 2024 being the first year of the rolling four-year plan.

It is recommended that the Audit Committee meet 3 times in the 2024 calendar year (4th Wednesday of the month), with the suggested work plan as follows:

Month	Activity
February	<ul style="list-style-type: none"> • Compliance Audit Return • Audit Report, Management Letter and Annual Meeting with Auditor • Mid-Year Budget Review • Review of Record Keeping Plan • Consolidated Status Report
July	<ul style="list-style-type: none"> • Risk Register Update (Standing Item) • Significant Accounting Policies/Position Papers • Audit of Purchase Requisitions over \$5k • Consolidated Status Report • Probity assessment of Contract Management Processes – East Fremantle Oval Redevelopment Project
November	<ul style="list-style-type: none"> • Review of Investment Policy and Performance • Draft Annual Financial Statements • External Audit Management Letters • Consolidated Status Report

BACKGROUND

At the Audit Committee Meeting of 22 November 2023, the Committee recommended the following to Council:

Committee Resolution 012211

OFFICER RECOMMENDATION

Moved Cr Natale, seconded Cr McPhail

That the Audit Committee recommend Council approve the following meeting schedule and work plan for the 2024 Calendar Year:

Month – 4th Wednesday @ 6.00pm	Activity
February	<ul style="list-style-type: none"> • Compliance Audit Return • Audit Report, Management Letter and Annual Meeting with Auditor • Mid-Year Budget Review • Review of Record Keeping Plan • Consolidated Status Report
July/August	<ul style="list-style-type: none"> • Risk Register Update (Standing Item) • Significant Accounting Policies/Position Papers • Audit of Purchase Requisitions over \$5k • Consolidated Status Report • Probity assessment of Contract Management Processes – East Fremantle Oval Redevelopment Project
November/December	<ul style="list-style-type: none"> • Review of Investment Policy and Performance • Draft Annual Financial Statements • External Audit Management Letters • Consolidated Status Report

(CARRIED UNANIMOUSLY 4:0)

For: Mayor O’Neill, Crs McPhail, Natale and Wilson
Against: Nil

CONSULTATION

Chief Executive Officer
 Office of the Auditor General
 Manager Finance
 Manager Corporate Services
 EA/Governance Coordinator

STATUTORY ENVIRONMENT

The local government audit framework is governed by the *Local Government Act 1995* and Regulations including the *Local Government (Administration) Regulations 1996*, *Local Government (Audit) Regulations 1996*, *Local Government (Financial Management) Regulations 1996* and *Local Government (Functions and General) Regulations 1996*.

Regulation 12 of the *Local Government (Administration) Regulations 1996* requires a local government to give local public notice of the dates on which and the time and place at which Council and Committee Meetings are to be held in the next 12 months.

POLICY IMPLICATIONS

Council has adopted an Internal Audit Charter, which outlines various objectives with respect to internal audit activities.

FINANCIAL IMPLICATIONS

Each year, Council approves an annual budget ranging between \$10,000 - \$25,000 for internal audit activities. A budget of \$10,250 has been allocated against account E04240 for 23/24.

STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Lack of resourcing to support an Internal Audit function	Possible (3)	Moderate (3)	Moderate (5-9)	COMPLIANCE Short term non-compliance but with significant regulatory requirements imposed	Manage by ensuring adequate budget allocation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Likelihood	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable

COMMENT

The Audit Committee Terms of Reference requires the Audit Committee to meet at least three times per year, with the dates to be set each year by Council, with authority to convene additional meetings, as circumstances require.

Clause 6.7 of the Terms of Reference also requires the Audit Committee to develop a forward meeting schedule that includes the dates, location, and proposed work plan for each meeting for the forthcoming year, that cover all the responsibilities outlined. These responsibilities include:

- Risk Management
- Business Continuity
- Internal Control
- Review of Annual Financial Statements
- Internal/external performance audits

Regulation 6 of the *Local Government (Financial Management) Regulations 1996* states that:

"A local government is to ensure that an employee to whom is delegated responsibility for the day-to-day accounting or financial management operations of a local government is not also delegated the responsibility for –

- (a) conducting an internal audit; or
- (b) reviewing the discharge of duties by that employee,

or for managing, directing or supervising a person who carries out a function referred to in paragraph (a) or (b).

So, functionally the performance of the internal audit function should be independent to the finance team. This is however problematic given the Town's size and structure, which is highlighted by the fact that the majority of audit work plan in the last 5 years has been performed by the finance team. Of relevance, the Select Committee into Local Government recommended, as part of the recent review of the Local Government Act, that the Government give active consideration to facilitating, through the Department of Local Government, Sport and Cultural Industries, a shared internal audit service for the Local Government sector, particularly to assist small and medium councils.

Compliance Audit Return

In 2023 the Town engaged an independent party to review the Compliance Audit Return and provide an assurance as to the accuracy of the return. Quotes are being sought for this independent review, and subject to price and availability, this work may be scheduled in January, with the Compliance Audit Return to be presented to the February 2024 Audit Committee Meeting.

Probity Assessment of Contract Management Processes – East Fremantle Oval Redevelopment Project

Given that the size of this project exceeded the Town's annual budget by three-fold (circa \$35m), and multiple contracts were awarded, the Audit Committee may wish to assess the robustness of the Town's contract management

processes including a comparison of original contract sums versus final contract pricing (management of contract variations). This review could include the following scope:

- Review all contracts to ensure that contract documentation is adequate and complete (i.e., Executed Form of Agreement, defined specifications/deliverables, price schedules, use of applicable general conditions of contract).
- Review achievement against contract deliverables (high-level assessment).
- Review contract scope and pricing versus final contract outcomes.
- Review of all contract variations including variation to scope and pricing; assessment of documentation, approvals and use/recording of delegation.
- Review of contracts register and assess completeness/adherence to workflow.
- Consider the overall process undertaken by the Town including key items of legislation, regulations, relevant policies and procedures.

CONCLUSION

Given the above constraints, a moderate work plan has been recommended for the 2024 calendar year, which is reflective of resourcing capacity.

The Audit Committee discussed the methodology on auditing the Contract Management processes of the East Fremantle Oval Redevelopment Project. The Executive Manager of Corporate Services was requested to provide a scope of works that is to be circulated to the Committee prior to the February 2024 meeting.

The Committee also discussed an internal review of the Risk Register and the CEO suggested that it be incorporated as one of his KPIs to ensure a review is undertaken.

The Committee further discussed the meeting dates for 2024 and it was agreed that the meetings be moved to February, August and late November/ early December. The CEO advised he would review those dates and if he thought there was a benefit of having quarterly meetings he would report back that advice to the February meeting.

12.1.2 OFFICER/AUDIT COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 021212

OFFICER RECOMMENDATION

Moved Cr Wilson, seconded Cr Natale

That Council, following the request from the Audit Committee, approves the following meeting schedule and work plan for the 2024 Calendar Year:

Month – 4 th Wednesday @ 6.00pm	Activity
February	<ul style="list-style-type: none"> • Compliance Audit Return • Audit Report, Management Letter and Annual Meeting with Auditor • Mid-Year Budget Review • Review of Record Keeping Plan • Consolidated Status Report
August	<ul style="list-style-type: none"> • Risk Register Update (Standing Item) • Significant Accounting Policies/Position Papers • Audit of Purchase Requisitions over \$5k • Consolidated Status Report

	<ul style="list-style-type: none"> • Probity assessment of Contract Management Processes – East Fremantle Oval Redevelopment Project
<p>2nd Wednesday in December</p>	<ul style="list-style-type: none"> • Review of Investment Policy and Performance • Draft Annual Financial Statements • External Audit Management Letters • Consolidated Status Report
<p><u>(CARRIED UNANIMOUSLY 9:0)</u></p> <p>For: Mayor O’Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.</p> <p>Against: Nil</p>	

REPORT ATTACHMENTS

Attachments start on the next page

Town of East Fremantle - 4 year Internal Audit Work Plan

Activity	Frequency	Risk Identified	Person Performing the Task	Consequence Rating	Likelihood rating	Risk Category	2024			2025			2026			2027		
							February	July	November	February	July	November	February	July	November	February	July	November
Compliance Audit Return	Annually (Due 31 March)	Breach of Legislation	EA/Governance Coordinator. Legal firms do provide a niche service to review the CAR and verify the responses, and this might be a service that the Audit Committee may wish to consider? Previous cost estimate circa \$10k	2	2	Low	█			█			█			█		
Procurement Process Review (Contract Management Processes - East Fremantle Oval Redevelopment Project)	As required	Inadequate Probity of Tender Processes	The WALGA Procurement Team completed an independent review of the Town's Tender processes in 2018. \$10k	4	2	Moderate		█										
Review of Credit Card Policy	Every 2 - 3 years	Misappropriation of funds/breakdown in controls	Manager Finance	4	1	Low				█	█							
Receive 5 Year Statutory Review of Record Keeping Plan and assessment against OAG Better Practice Guide.	Every 5 years	Inadequate record keeping practices	Manager Corporate Services	3	3	Moderate	█				█							
Review of Investment Policy (Divestments)	Every 2 - 3 years	Not optimising return on investment	Executive Manager Corporate Services	2	2	Low					█							
Receival of Annual Financial Report	Annually	The Auditors Report is not received by the Statutory deadline of 31 December (s7.9 LGA) due to inadequate audit preparation	Manager Finance	4	3	High								█				█
Information Systems Audit (Performance Audit OAG). Receival of Management Letter.	Annually	The Towns General Computer Controls are inadequate impacting business continuity and security of information	The GCC Audit has been performed in 2018, 2022 and 2023. It is expected that the Audit will be undertaken concurrently with the financial audit.	5	3	High												█
Review of Financial Management and Risk and Internal Control Systems	Every 3 years	That key findings from the FMR/Reg 17 Review are not actioned resulting in control weaknesses	Moore Stephens last performed this independent review in December 2022. Next review due November 2025. Estimated cost \$25k	3	3	Moderate												
Mid Year Budget Review	Annually	Inadequate oversight of financial management resulting in material variances	Manager Finance/Executive Manager Corporate Services	3	3	Moderate	█			█			█			█		
Review of Significant Accounting Policies/Preparation of Position Papers	Annually	Annual Budget and Annual Financial Report is not consistent with Significant Accounting Policies	Manager Finance	3	3	Moderate		█			█			█			█	
Audit of all purchase requisitions over \$5k for compliance with Purchasing Policy	Annually	Non-compliance with Purchasing Policy	Senior Finance Officer/Manager Finance	3	3	Moderate		█			█			█			█	
Receive Risk Register Update including assessment of implementation of risk treatments and controls	Annually	Failure to implement risk treatments resulting in greater likelihood	Manager Corporate services	4	3	High		█			█			█			█	
Receive Consolidated Status Report of all Audit Findings	Standing Item	Key findings are not actioned resulting in control weaknesses	Manager Finance	3	3	Moderate	█	█	█	█	█	█	█	█	█	█	█	█
Review of Controls pertaining to Payroll and the new Payroll Module	One-off	Payroll fraud	Senior Finance Officer/Manager Finance	3	1	Moderate												
Review of HR On-Boarding/Off-Boarding Process	Every 2 - 3 years	Inadequate controls regarding access to IT systems and custody of portable items	Coordinator Corporate Services/HR	4	2	Moderate												
Self Audit against Auditor General's Report 'Timely Payment of Suppliers'	Every 2 years	Late payment to suppliers	Senior Finance Officer	2	2	Low												
Establishment of Supplier Payments Policy and General Conditions of Contract for the Supply of Goods and Services under a Purchase Order	One-off	Late payment to suppliers	Executive Manager Corporate Services	2	2	Low												
Independent Review of Structure of Risk Register and evaluation of implementation of Risk Treatments	Every 4 years	Failure to implement risk treatments resulting in greater likelihood	Recommended that this be outsourced to an external risk consultant. Estimated cost \$8k	4	3	High												

12.2 CEO PERFORMANCE REVIEW COMMITTEE MEETING RECOMMENDATIONS – 4 DECEMBER 2023

The following Reports/recommendations from the CEO Performance Review Committee Meeting held on 4 December 2023 will be considered under Item 18. Matters Behind Closed Doors:

18.1 *CEO Employment Contract – Probationary Period*

18.2 *Establishment of CEO Performance Criteria*

13 REPORTS OF OFFICERS

Reports start on the next page

13.1 BOLTON STREET PARKING

Report Reference Number	OCR-2468
Prepared by	Nicholas King< Executive Manager Technical Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The purpose of this report is to present Council with options relating to parking changes in Bolton Street.

EXECUTIVE SUMMARY

Following an enquiry by the resident of 27 Preston Point Road regarding parking issues, it was agreed to investigate solutions to address concerns about the lack of parking options in Bolton Street. It was subsequently agreed to remove the 'no stopping' lines and install two parking bays in Bolton Street, and also remove the no stopping line from in front of the driveway of 27 Preston Point Road.

Following receipt of two complaints about these changes, it was decided to undertake daily inspections of the area. This work did not identify any increased risk to road users.

Further complaints were subsequently received following distribution of a flyer. It was decided that feedback be sought about a potential review of the modifications undertaken. Eighty (80) letters were sent to residents within the area. Thirty two residents local to the impacted area responded, with the majority (44%) preferring to 'Install informal parking on south verge', however it is noted 38% of respondents did not choose either option and provided comments only.

While the modifications have created a situation which results in a natural slowing of vehicles within the small section of Bolton Street, it is clear that there is a view shared by a number of residents that the modifications have resulted in an increased hazard for users of that street.

Options have been explored in response to this situation. The recommended option is to reinstate the no stopping lines on the north side of Bolton Street and to install informal parking on the south side of Bolton Street. This option would respond to the concern about the potential increased risk of vehicle collisions on the street and also allow parking for nearby residents.

BACKGROUND

After several cautions and fines were issued to the resident of 27 Preston Point Road for parking illegally adjacent to his property, either on Preston Point Road or Bolton Street, staff met with the resident to discuss parking within the area. A meeting took place on 5 July 2023, to discuss the parking issues the resident has on the corner, and the lack of parking within close vicinity to his property. At that meeting it was suggested that parking may be possible on Bolton Street, adjacent to his property, with no impact to surrounding residents or traffic. There was no guarantee given, however it was agreed an investigation would be undertaken by the Technical Services Department before implementing anything and advising the resident beforehand.

The investigation included assessing sight lines, road widths, traffic volumes and speeds, and a general visual inspection of the site and its proximity to Preston Point Road.

Some general facts in relation to the street and standard vehicle widths:

- Road width kerb to kerb 5.05m
- Average weekday traffic 356 vehicles per day
- 85th percentile speed 31.0km/hr
- Average vehicle width is 1.94m
- Maximum truck width is 2.5m

Following the investigation, it was assessed that removing the yellow no stopping lines over a length of 15 metres would not impact the amenity of safety of vehicles within the street. The resident was informed of the decision and the work to have the 'No stopping' lines removed and signs moved was undertaken in the week commencing 6th August 2023.

Two complaints were received in September 2023 regarding the parking changes. Both complaints offered the opinion that the safety of vehicle users had been compromised by the changes in the street. After correspondence with the two complainants, it was decided that daily site inspections would be undertaken by Technical Services Officers to determine if the on-street parking created any safety issues. The daily site inspections were conducted over a period of a few weeks, going on different days, at different times of the day, noting the vehicles parked in the bays and any other comments.

In total eight (8) site visits were undertaken. A maximum of one (1) vehicle was observed to be parked in the bays on two (2) occasions. During all of the site visits there were no interactions with other vehicles passing through at the same time, and on the occasions where a vehicle was parked in the bays, it was safe to pass through.

Several more complaints were received following a flyer distributed to surrounding residents, which is understood to have originated from a local resident. At this time it was decided to undertake consultation to assess whether other more preferable options could be implemented.

CONSULTATION

Public consultation was undertaken with 80 letters distributed to impacted residents. Letters were distributed on Friday 27 October 2023, with a closing date of Friday 10 November 2023. The distribution area covered Bolton Street, Angwin Street, Reynolds Street and Surbiton Road.

Forty four submissions were received from the consultation, 32 being residents within the surrounding streets and a further 12 being residents of East Fremantle but not living with the surrounding streets.

The following two options were provided within the consultation letter:

- Reduce parking on-street by one bay or
- Install formal parking on south verge.

It was determined not to include an option to revert to the original parking restrictions, as this remains an option for Council to consider regardless of the feedback obtained on the two proposed options, together with the option to retain the modifications 'as is'.

Of the 32 responses from residents within the surrounding streets:

- fourteen (14) responses selected 'install informal parking on the south verge', ie 44%;
- six (6) responses selected 'reduce parking on-street by one bay', ie 19%; and

- twelve (12) responses did not select either option, ie 38%. However from the comments provided it is clear that the majority of these respondents would prefer the modifications be removed and the parking restrictions reinstated.

Thirty six submissions (36) were received as part of a bulk submission. While all were East Fremantle residents, none lived in the vicinity of Bolton Street. These submissions all stated “leave as is” within the submissions. These submissions have not been included in the above statistics.

STATUTORY ENVIRONMENT

Local Government Act 1995
Road Traffic Act
Parking local Law

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

If it were decided that informal parking was to be installed on the southern side of Bolton Street verge, the cost would be approximately \$5,000. These works would be undertaken as part of verge maintenance budget (E12235), which has a budget of \$295,851.06 and as of November 2023 the actual spend within this account was \$105,904.61.

STRATEGIC IMPLICATIONS

Nil

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Parking modifications fail to satisfy concerns of residents due to perception of increased hazard.	Likely (4)	Minor (2)	Low (1-4)	REPUTATIONAL Substantiated, low impact, low news item	Manage by informing residents of the final decision.
Removal of parking modifications (ie reversion to original situation) fails to satisfy concerns of residents about lack of availability of parking options.	Likely (4)	Minor (2)	Low (1-4)	REPUTATIONAL Substantiated, low impact, low news item	Manage by informing residents of the final decision.

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Several site inspections were undertaken.

COMMENT

Parking within East Fremantle is at a premium, especially in properties close to distributor roads such as Preston Point Road. Bolton Street is considered to be a quieter street in terms of traffic movements, with only 356 vehicles using Bolton Street on average each day. Main Roads WA's road hierarchy considers this type of road an access road, noting that access roads can have a maximum average daily traffic number of 3000 vehicles per day. The Western Australian Planning Commissions 'design and geometrical layout of residential roads guidelines' do, however, go into more detail in terms of quieter roads, providing guide road widths for roads as below:

	Access Way	Access Place	Access Lanes & rear laneways
Maximum desirable traffic volume	800 vehicles per day	200 vehicles per day	100 vehicles per day
Acceptable road widths	5.5m-6.0m	4.0m-5.5m	4.0m-5.5m
Provision for parking		In road parking bays	In road parking bays

Bolton Street is closer to an access place than an access way, for which the acceptable road widths and provision for parking are very similar. Taking into consideration that only 4% of all traffic through Bolton Street is larger than a standard vehicle, this road classification is acceptable.

The current parking is shown below, with approximately three (3) parking bays adjacent to 27 Preston Point Road, and the no stopping extending from the parking bays, 18.0m to Preston Point Road. This allows for the stacking of three vehicles that are exiting Preston Point Road.



The traffic count information confirms the relevant criteria of the road as below:

Description	Number
Average weekday traffic	356
AM Peak period average (0800-0900)	27
PM Peak period average (1700-1800)	35
85 th percentile speed	31.0 km/hr
Vehicles exceeding the speed limit	0%

It is considered that the options open to Council are as follows:

Options	Description	Cost Implications
1	Leave the parking 'as is' ie two on-street parking bays, plus one bay in front of the driveway/garage, 20m from the intersection	Nil
2	Remove the on-street parking bays and re-install the 'no stopping' line, ie revert the parking restrictions to that which ws in place prior to the recent modifications	Staff time
3	Reduce the on-street parking bays by one, resulting in the parking bay being a further 5m from the intersection with Preston Point Road, ie a total of 25m from the intersection	Staff time
4	Reduce the on-street parking bays to only allow parking directly adjacent to the driveway/garage, ie one parking bay a total of 30m from the intersection with Preston Point Road	Staff time

5	Install informal parking embayment on the south side of Bolton street. Mountable kerb on road edge, dig out and install 150mm deep limestone; remove the on-street parking bays and re-install the 'no stopping' line on the north side of Bolton Street	Approx cost \$5000
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CONCLUSION

Bolton Street is considered a quiet street, with only 356 vehicles using the street daily, and an 85th percentile speed of 31.0km/hr. Considering the majority of the public consultation results favoured 'install informal parking bays on the south side of the street', this is the recommendation that would have the least impact on passing traffic, keeping the road clear and allowing parking within the area. The verge on the south side of Bolton Street has been measured in terms of a standard parking bay, and the area would be able to accommodate two (2) parking bays on the verge, without impacting the road and reducing the perceived risk which resulted in the concerns expressed by residents.

OFFICER RECOMMENDATION

That Council approves:

1. installation of informal parking embayments on the south side of the Bolton Street as part of the verge maintenance budget (E12235);
2. removal of the on street parking bays and reinstatement of the 'no stopping' line on the north side of Bolton Street adjacent to the property located on 27 Preston Point Road; and
3. the outcome of this decision be communicated to interested residents.

13.1 COUNCIL RESOLUTION

Council Resolution 031212

Moved Cr Natale, seconded Cr McPhail

That Council:

1. **authorises the CEO to obtain external advice to investigate and review available safe parking options in this area of Bolton St and seek feedback on such options from residents in the surrounding area;**
2. **notes the cost of obtaining external advice, as detailed in point 1, will be between \$5,000 and \$10,000, with funds to be drawn from account E12313 Implementation of Integrated Traffic Management Initiatives;**
3. **directs the CEO to present a report to Council detailing the outcomes of the external review and consultation as soon as practicable; and**
4. **directs the CEO to communicate the outcome of this decision to interested residents.**

(CARRIED 8:1)

For: Mayor O'Neill, Crs Wilson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Cr Collinson

Reasons for the Alternative Motion

1. Not all parking options have been included for Council consideration.
2. The report does not provided external verification on the risk and safety consideration with the solution.
3. The inconclusive survey result as presented.

13.2 EAST FREMANTLE COMMUNITY PARK NAMING

Report Reference Number	OCR-2483
Prepared by	Larisa Motton, Manager Marketing and Communications
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple majority
Documents tabled	Nil

Attachments

1. Brand Summary - East Fremantle Community Park

PURPOSE

The purpose of this report is to progress the naming of the East Fremantle Oval precinct redevelopment to allow for the commencement of marketing and promotion of the new facilities.

EXECUTIVE SUMMARY

A brand hierarchy has been developed to enable the operators of the East Fremantle Community precinct, Belgravia Leisure, to commence work on developing the brand and naming of the health club and café/function space within the main facility.

In order to do this work, a review of the current naming of the precinct was undertaken, noting Council has not formally endorsed a particular name at this time, although 'East Fremantle Community Precinct' has been used.

This review has resulted in development of the attached document which outlines the proposed branding strategy Belgravia Leisure intends to implement, noting that it is important the Town endorses a proposed minor change to 'East Fremantle Community Park' to reflect its identification of this important public space. The naming of the fitness and hospitality brands is the responsibility of Belgravia Leisure.

As such, Council is requested to:

1. endorse the naming of the East Fremantle Oval precinct as the 'East Fremantle Community Park';
2. note the brand hierarchy and strategy for the East Fremantle Community Park per Attachment One;
3. note the name of the health club offering as 'B-Active East Fremantle' (to be operated by Belgravia Leisure); and
4. note the naming of the hospitality brand (including café, restaurant, bar, and function space) will be discussed with Council early in 2024.

BACKGROUND

During the construction phase of the redevelopment, the Town referred to the project as the 'East Fremantle Oval Precinct Redevelopment'. More recently, the Town has referred to the project as the 'East Fremantle Community Precinct', which was discussed at a Council Forum but not formally endorsed by Council.

Not dissimilar to 'Perth Stadium', the inclusion of 'East Fremantle' in the precinct name highlights and sets the location. The inclusion of the word 'Community' in the name reflects that the community is at the forefront of this redevelopment.

Council adopted the East Fremantle Oval Facility Operator Agreement at its Special Council Meeting held on 5 September 2023. This agreement requires Belgravia Leisure to commence all pre-opening and operator functions, including undertaking responsibility for the marketing of the facility.

Subsequent to marketing and branding meetings between the Town and Belgravia Leisure, it is now proposed to replace the word 'precinct' with 'park'; ie 'East Fremantle Community Park' as the endorsed brand name for this location and facility.

The definitions of 'park' and 'precinct', as taken from the Oxford Dictionary, are as follows:

'Park' – a large public garden or area of land used for recreation.

'Precinct' – the area within the walls or perceived boundaries of a particular building or place.

From the above definitions, 'park', and the imagery it conjures in one's mind, is more closely aligned with the outcomes intended for this significant redevelopment project.

In consideration of this proposed name, Belgravia Leisure was tasked with developing a brand name for the health club offering and the hospitality offering (which is a broad offering including a café, restaurant, bar and function space, including special events/weddings).

CONSULTATION

Belgravia Leisure

STATUTORY ENVIRONMENT

N/A

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

The projected budgets as detailed below outline the gym returns for year 1 as approximately \$534,000. Should the marketing and sale of the gym membership be delayed, this may have a significant impact on the Town's ability to generate revenue.

Soft marketing is proposed to commence mid-December, encouraging target audiences to subscribe for more info, with sales expected to commence in January. Should the 'B-Active East Fremantle' brand be delayed, the impacts to marketing and sales are considered significant.

EAST FREMANTLE OVAL PRECINCT - SUMMARY							
	Year	Year	Year	Year	Year	Year	5 Year
	0	1	2	3	4	5	Total
Revenue							
Net F & B Revenue after Club Dividend	\$ -	\$ 450,895	\$ 473,439	\$ 497,111	\$ 521,967	\$ 544,251	\$ 2,487,663
Net Health Club Revenue	\$ -	\$ 534,023	\$ 1,028,253	\$ 1,070,830	\$ 1,108,592	\$ 1,150,444	\$ 4,892,142
Other Net Revenue	\$ -	-\$ 207,420	-\$ 217,791	-\$ 228,681	-\$ 240,115	-\$ 252,120	
Net Revenue	\$ -	\$ 777,498	\$ 1,283,901	\$ 1,339,260	\$ 1,390,444	\$ 1,442,575	\$ 6,233,678
Exepnses							
Total Precinct Expenses	\$ 245,522	\$ 768,706	\$ 858,167	\$ 902,264	\$ 929,332	\$ 957,212	\$ 4,661,204
Profit/Loss	-\$ 245,522	\$ 8,792	\$ 425,734	\$ 436,996	\$ 461,112	\$ 485,363	\$ 1,572,475

STRATEGIC IMPLICATIONS

The Town of East Fremantle **Strategic Community Plan 2020-2030** states:

Strategic Priority 1 – Social – A socially connected, inclusive and safe community

1.1 Facilitate appropriate local services for the health and wellbeing of the community

- 1.1.1 Facilitate or partner to ensure a range of quality services are provided at a local level
- 1.1.2 Strengthen the sense of place and belonging through inclusive community interaction and participation.

1.2 Inviting open spaces, meeting places and recreational facilities

- 1.2.1 Provision of adequate recreational, sporting and social facilities
- 1.2.2 Activate inviting open spaces that encourage social connection

1.3 Strong community connection within a safe and vibrant lifestyle

- 1.3.1 Partner and educate to build a strong sense of community safety
- 1.3.2 Facilitate opportunities for people to develop community connections through events and celebrations.
- 1.3.3 Facilitate community group capacity building.

The Town of East Fremantle **Recreation and Community Facilities Strategy** adopted in 2016 identified that ‘the East Fremantle Oval Precinct is a major recreation and sporting precinct in East Fremantle that is currently perceived as poorly planned as a precinct, is underutilised in terms of community use and access and is an ineffective use of major open space.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Deferral of name and branding will impact marketing and financial for the Health facility.	Unlikely (2)	Moderate (3)	Moderate (5-9)	FINANCIAL IMPACT \$50,000 - \$250,000	Accept Officer Recommendation
Deferral of name and branding will impact marketing and financial for the Health facility.	Unlikely (2)	Minor (2)	Moderate (5-9)	REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives:

occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

The attachment to this report provides advice about the brand hierarchy Belgravia Leisure has developed for the 'East Fremantle Community Park'. This brand structure would see the hospitality and fitness brands (both the responsibility of Belgravia Leisure) sit under the East Fremantle Community Park brand.

Name of Health Club Offering

Belgravia Leisure has developed a national brand for their health club offering, '**B-Active**'. Their intention is to launch the 'B-Active' brand, commencing with the Town's facilities in East Fremantle, as '**B-Active East Fremantle**'. Attachment One provides more detail about this brand.

Name of Hospitality Offering

There has been significant work in the background to develop a recommendation for the name and brand for the hospitality offering. Given the scope of the hospitality offering, everything from a café and bar to a function space hosting special events like weddings, careful consideration must be applied to ensure the name and brand speaks to and represents these offerings. The name and brand for the hospitality offering will be further discussed with Council in January.

In order to commence marketing and promoting the facilities of the Health Club offering, Belgravia Leisure has requested the Town support the name 'East Fremantle Community Park' and acknowledge the B-Active brand will launch in December.

It should be noted that the potential commercial naming rights of the redevelopment may impact on the branding and strategy of the East Fremantle Community Park. While the potential for a naming rights sponsor to be included is noted in the brand hierarchy document it is clearly acknowledged that this is a matter for Council to determine. This will be discussed in a separate report included in the agenda of this council meeting.

CONCLUSION

In order for Belgravia Leisure to commence its marketing for the fitness brand early in 2024 it is recommended that Council endorses the brand name 'East Fremantle Community Park' and notes the brand strategy for B-Active East Fremantle.

13.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 041212

OFFICER RECOMMENDATION:

Moved Cr Wilson, seconded Cr Natale

That Council:

- 1. endorses the naming of the East Fremantle Oval precinct as the ‘East Fremantle Community Park’;**
- 2. notes the brand hierarchy and strategy for the East Fremantle Community Park per Attachment One;**
- 3. notes the name of the health club offering as ‘B-Active East Fremantle’ (to be operated by Belgravia Leisure); and**
- 4. notes the naming of the hospitality brand (including café, restaurant, bar, and function space) will be discussed with Council early in 2024.**

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O’Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

OUR STRATEGY

BRAND HIERARCHY



The following brand hierarchy illustrates the proposed brand structure that will be applied at East Fremantle Community Park. Pending approval, this structure would see B-Active sit beneath the East Fremantle Community Park brand, as the core brand for the health club, while leveraging Higher State and Coaching Zone brands below B-Active to elevate higher tiered reformer pilates and HIIT offerings linked to top level Gold membership.





WELCOME TO OUR BRAND SUMMARY

VERSION 10.0 | NOVEMBER 2023



PROJECT SCOPE

The development of East Fremantle Community Park is an Integrated Community, Sport and Leisure Precinct within the Town of East Fremantle. The precinct will contribute significantly to the overall economic and social benefits of the region.

The construction costs for the building total \$25 million and the total cost of the project is \$32.5 million. The State Government's contribution of \$25 million towards this redevelopment will allow for and provide local sporting clubs and the community with access to state-of-the-art facilities.

As contract partner, Belgravia Leisure will play a critical role in the delivery of the fitness and hospitality offerings under the East Fremantle Community Park brand. The following brand summary proposes the identity for the fitness facilities including the gym, which will be fitted out with traditional gym equipment and group fitness studio, in addition to a reformer pilates studio and HIIT program.

Belgravia Leisure proposes that Town of East Fremantle utilise Belgravia Leisure's new fitness brand 'B-Active' which is underpinned by a broader

health & wellbeing strategy and will allow East Fremantle to leverage national campaigns creating operational efficiencies.

The brand has been adapted to meet the Town of East Fremantle brand palette and further amendments can be made as required.

INTRODUCING B-ACTIVE

We are called B-Active, for a reason; we're all about getting communities active and moving more.

We get how important it is to help everyone find least 30 minutes of activity in their day, five times a week.

B-Active is where activity comes alive, both in our welcoming venues and through our online programs. We provide variety and flexibility ensuring that entire communities can access and benefit from our services.

We're serious about knocking down any hurdles - so that nobody gets left behind.

Together, we want to make an impact that extends far beyond individual fitness goals, assisting communities to thrive on well-being, where we support and motivate each other to lead healthier, active lives, through physical health, mental wellbeing, and social connections.

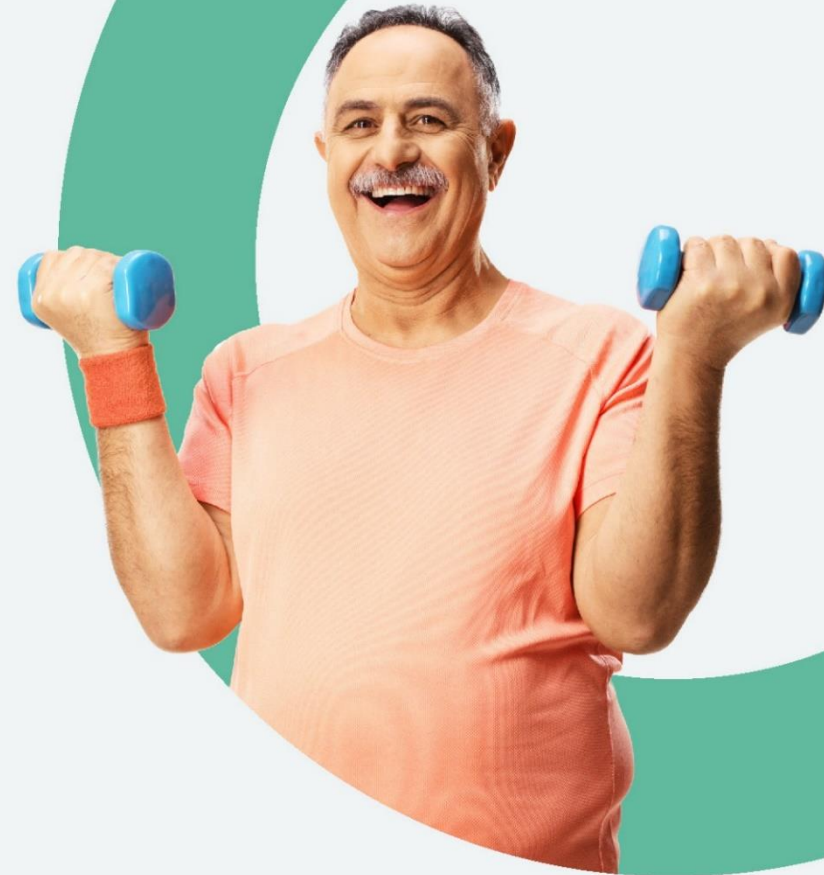
So, let's get everyone moving more.



WHERE FITNESS GETS REAL.

In our B-Active Health Clubs, every lift, step, and stretch is a celebration of moving more. We create a welcoming community-centred space that embraces a holistic approach to health and wellbeing.

Offering a variety of programs, group exercise, and a supportive atmosphere, that resonates with an individual lifestyle - wherever they may be on their health journey.



OUR STRATEGY

IDENTITY OVERVIEW

This style guide aims to provide a thorough understanding of fundamental principles and detailed specifications pertaining to the various individual assets depicted below.



Logo

The bold cornerstones that encapsulate our brand essence.



Colours

Colour palette derived from Town of East Fremantle colour palette.



Typography

Our dynamic font exuding strength, movement and charisma.

**IVYEPIC
EXTRABOLD
ITALIC**

Open Sans Regular



Circular Treatment

Our bold, strong circular motif graphic device.

ASSETS & APPLICATIONS
LOGO VARIANTS



Meet our primary logo suite, the bold cornerstones that encapsulate our brand essence, serving as a visual representation of our unbreakable spirit, core values, and empowering messaging. The circle symbolises unity and inclusivity. There are three logo variations that could be utilised for the brand with different location/offering identifiers. These identifiers would be incorporated to support brand SEO.

Option 1)



Option 2)



ASSETS & APPLICATIONS
LOGO USAGE



Place the B-Active logo to the left in co-branding arrangements. Keep the designated clear space free of text and graphics to preserve the logo's integrity. The clear space is defined by the height of the 'B'. Exclude the co-branding lockup from social tiles and digital banners.



ASSETS & APPLICATIONS

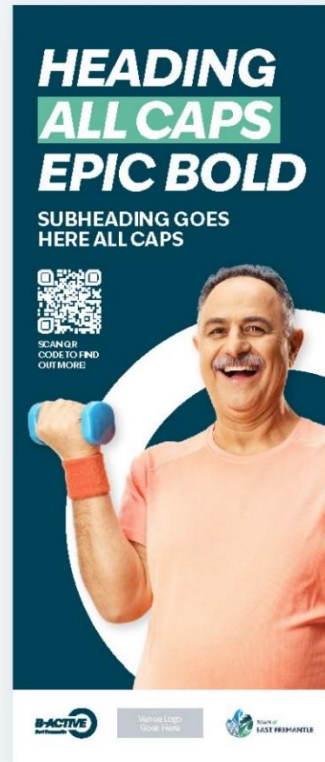
GENERIC ROLL-OUT



This is how B-Active East Fremantle would look applied to various print and digital assets. Consistency fosters recognition and helps consumers quickly identify and connect with your brand, whether they encounter the brand on a website, social media page, or in advertisements.



Poster



Pull-up banner



Digital banner



Email signature



Social tile

ASSETS & APPLICATIONS

SOCIAL MEDIA

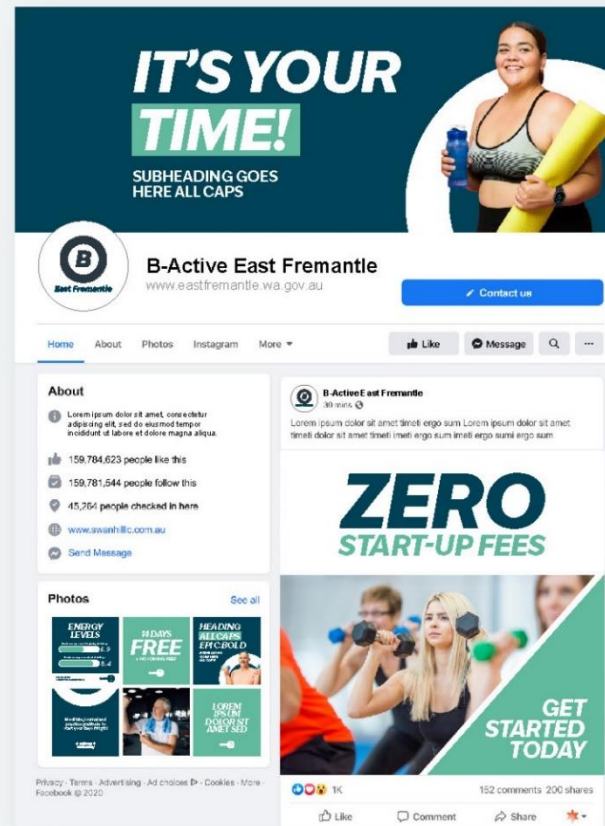


We ensure our social media feeds and grids are aligned with brand, coordinating seamlessly across all channels. Just like a well-coordinated workout routine, consistency is key in the fitness brand space. Our brand will stand out in the crowded social media scene.

Instagram Profile



Facebook Profile



Mix social profiles with posts from the different pillars depending on venue facilities.

ASSETS & APPLICATIONS

ACCESS AND INCLUSION



The B-Active brand will reflect Belgravia Leisure's Social Inclusion Policy and support and inclusion for people of all ages and abilities, from a diverse range of backgrounds and characteristics. This will be achieved through:

- Imagery featuring a diverse range of ages, abilities, backgrounds, genders and other characteristics including Aboriginal and Torres Strait Islander peoples and the LGBTQIA+ community.
- Videos with closed captions and language translation options (where possible).
- Alternative text incorporated into digital web imagery, supportive of accessibility screen readers.
- Designs in compliance with the WCAG 2.2 web and print content accessibility guidelines.
- In applicable context, designs may include statements or graphics to convey our support for social inclusion of underrepresented community groups.
- Where appropriate, all actionables from the Belgravia Reconciliation Action Plan (RAP) will be applied to any assets and documents to align with company commitments.
- Alternative language options will be available (as needed).



ASSETS & APPLICATIONS IMAGERY



B-Active's imagery narrates stories and captures candid moments, portraying our venues, communities, and users authentically. We focus on everyday guests living a healthy lifestyle, aiming to uplift, inspire, and promote movement, physical activity, and togetherness.



THANK YOU!



13.3 MONTHLY FINANCIAL REPORT 30 NOVEMBER 2023

Report Reference Number	OCR-2511
Prepared by	Phil Garoni, Finance Manager
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Tuesday, 12 December 2023
Voting requirements	Parts 3 and 4 of the Recommendation requires an Absolute Majority
Documents tabled	Nil

Attachments

1. Monthly Financial Report for the month ended 30 November 2023 containing the Statements of Financial Activity and Financial Position

PURPOSE

The purpose of this report is to present to the Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature and Type and Statement of Financial Position) for the month ended 30 November 2023. A Capital Works report has been incorporated into the workbook.

EXECUTIVE SUMMARY

A Monthly Financial Report workbook has been prepared to provide an overview of key financial activity.

The State Government has recently amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity to be presented according to nature or type classification.

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position. This has now been inserted into the Monthly Financial Report.

A Capital Works Report is presented detailing committed expenditure against budgets. This report is used to assess the clearance rate of capital projects.

BACKGROUND

Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:

- a. demonstrates the Town's commitment to managing its operations in a financially responsible and sustainable manner.
- b. provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
- c. ensures proper accountability to the ratepayers for the use of financial resources.

Financial information that is required to be reported to Council monthly includes:

- a. operational financial performance against budget expectations.
- b. explanations for identified variances from expectations.
- c. financial position of the Town at the end of each month.

Understanding the Financials

When reading the financial information/statements, variances (deviations from budget expectations) are classified as either:

- a. Favourable variance (F)
- b. Unfavourable variance (U)
- c. Timing variance (T)

A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require for the year-to-date budget to be amended for future periods.

A realised favourable or unfavourable variance is different to a timing variance. It represents a genuine difference between the actual and budgeted revenue or expenditure item.

A realised favourable variance on a revenue item is a positive outcome as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting in a decrease to the projected budget result.

A realised favourable variance on an expenditure item may have either of two causes – one being a saving because the outcome was achieved for lesser cost, which has the effect of increasing the projected budget result. The other cause may be that the proposed expenditure may not have been undertaken and is not expected to be incurred in that financial year. Whilst this may seem positive from the financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

If a realised favourable or unfavourable variance is material in value, a recommendation will be provided to Council to amend the budget.

CONSULTATION

Budget Managers are provided with a monthly Responsible Officer Report for review and reporting of budget variances.

STATUTORY ENVIRONMENT

Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* detail the form and way a local government is to prepare its Statement of Financial Activity.

Regulation 35 of the *Local Government (Financial Management) Regulations 1996* requires a monthly Statement of Financial Position to be prepared.

Expenditure from the municipal fund not included in the annual budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*.

Fees and charges are imposed in accordance with section 6.16 of the *Local Government Act 1995*. Fees and charges imposed outside of the Annual Budget require an absolute majority decision of Council and must give local public notice of the new fees pursuant to section 6.19 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

FINANCIAL IMPLICATIONS

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2023/24 Budget, Council adopted the following thresholds as levels of material variances for financial reporting:

That in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2023/24 for reporting material variances shall be:

- a) 10% of the amended budget; or*
 - b) \$10,000 of the amended budget;*
- whichever is greater.*

In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

The monthly financial report is the key financial reporting mechanism to Council, to provide oversight of the financial management of the local government. This ties into the Strategic Community Plan as follows:

4.9 A financially sustainable Town – Provide financial management services to enable the Town to sustainably provide services to the community.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Inadequate oversight of the financial position of the Town may result in adverse financial trends	Rare (1)	Major (4)	Low (1-4)	FINANCIAL IMPACT \$50,000 - \$250,000	Manage by monthly review of financial statements and key financial information
Inadequate monitoring of grant funding and expenditure resulting in incorrect income transfers	Possible (3)	Moderate (3)	Moderate (5-9)	FINANCIAL IMPACT \$250,001 - \$1,000,000	Manage by updating the internal grants register and contract liabilities register each month

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Likelihood	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable.

COMMENT

This report presents the Statement of Financial Activity by Nature and Type for the month ending 30 November 2023.

The following is a summary of headline numbers from the attached financial report, and explanations for variances is provided in Note 1 of the workbook:

	Original Budget	Current Budget	YTD Budget	YTD Actuals
Opening Surplus	378,508	751,732	751,732	751,732
Operating Revenue	11,974,645	12,060,122	10,377,960	10,882,490
Operating Expenditure	(12,611,283)	(12,832,804)	(5,379,075)	(5,062,834)
Capital Expenditure	(22,424,516)	(24,446,791)	(14,928,653)	(13,102,214)
Capital Income	16,151,762	17,499,447	11,234,240	9,815,201
Financing Activities	4,449,554	4,924,905	4,786,106	4,413,213
Non-Cash Items	2,081,330	2,048,188	902,721	894,192
Closing Surplus/(Deficit)	0	4,799	7,745,031	8,591,781

The Executive Summary in the workbook provides an overview of key indicators for the month. Further comments are provided below:

- Rate Notices were issued on the 19 July. The Town receipted \$8.38M in rates and charges revenue (including rates, ESL, service charges) by the end of November, equating to 76.1% of total rates and charges paid.
- Capital works has yet to substantially commence in 2023/24, with work continuing the EF Oval Redevelopment Project. Expenditure recognised in 2023/24 against the EF Oval Project is \$12.7M, bringing the total Project Costs to Date to \$25.7M, representing 74.36% of the total Project Budget.

Budget Variations:

Work relating to the eastern bank footpath is not included in the East Fremantle redevelopment contract with Cooper and Oxley. The Town's budget did include the works for the footpath as part of the \$465,000 amendment approved at the October Ordinary Council Meeting resolution 041710.

As such the \$95,000 work for the footpath is being attached to the dog park project. The overall budget position has not changed.

General Ledger	Account Description	Current Budget	Amended Budget	Comment
E11738	EF Oval Redevelopment Project	\$21,571,808	\$21,476,808	\$95k reallocated to E11746
E11746	EF Oval – Dog Park Project and Footpath	\$195,020	\$290,020	\$95k reallocated from E11738

Fees and Charges addition

Town of East Fremantle Heritage Notebooks were printed to use as gifts for the Seniors' Christmas Lunch and Citizenship Ceremonies, and a quantity to sell to residents.

In accordance with the Local Government Act section 6.16. Fees and charges imposed outside of the Annual Budget require an absolute majority decision of Council and must give local public notice of the new fees pursuant to section 6.19 of the Local Government Act 1995.

A fee of \$10 inclusive of GST is being proposed for the sale of the Heritage Notebooks.

CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended November 2023, approve the schedule of budget variations, and approve the new fee as submitted.

13.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 051212

OFFICER RECOMMENDATION:

Moved Cr White, seconded Cr McPhail

That Council:

- 1. receives the Monthly Financial Report for the month ended 30 November 2023, as presented as attachment 1 to this report, inclusive of:**
 - (i) Statement of Financial Activity by Nature and Type**
 - (ii) Statement of Financial Position**
 - (iii) Capital Expenditure Report**
- 2. notes the unrestricted municipal surplus of \$8,591,781 for the month ended 30 November 2023.**
- 3. pursuant to section 6.8 of the *Local Government Act 1995*, approves by absolute majority the schedule of budget variations below, resulting in a nil change in net current assets at 30 June 2024.**
- 4. pursuant to section 6.16 of the *Local Government Act 1995*, approves by absolute majority the addition of a \$10 Fee for the sale of Heritage Notebooks. In addition, pursuant to section 6.19 of the *Local Government Act 1995*, give public notice of the new fee to be effective as of 1 February 2024.**

(CARRIED UNANIMOUSLY/ABSOLUTE MAJORITY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE
MONTHLY FINANCIAL REPORT
(Containing the Statements of Financial Activity and Financial Position)
For the period ended 30 November 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.75 M	\$0.75 M	\$0.75 M	\$0.00 M
Closing	\$0.00 M	\$7.75 M	\$8.59 M	\$0.85 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$10.80 M	54.8%
Restricted Cash	\$8.90 M	45.2%

Refer to 3 - Cash and Cash Investments

Payables		
	\$	% Outstanding
Trade Payables	\$3.89 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Receivables		
	\$	%
Rates Receivable	\$2.63 M	76.1%
Trade Receivable	\$0.09 M	% Outstanding
Over 30 Days		1.6%
Over 90 Days		9.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.28 M	\$5.90 M	\$6.71 M	\$0.81 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$9.11 M	0.3%
YTD Budget	\$9.08 M	

Refer to 8 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.69 M	101.2%
YTD Budget	\$0.34 M	

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.82 M	
YTD Budget	\$0.77 M	5.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$6.95 M)	(\$3.69 M)	(\$3.29 M)	\$0.41 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.04 M	
Adopted Budget	\$0.20 M	(79.9%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.34 M	
Adopted Budget	\$0.67 M	(49.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$9.77 M	
Adopted Budget	\$17.29 M	(43.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$4.92 M	\$4.79 M	\$4.41 M	(\$0.37 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.00 M)
Interest expense	\$0.00 M
Principal due	\$4.90 M

Refer to 9 - Borrowings

Reserves	
Reserves balance	\$3.00 M
Interest earned	\$0.14 M

Refer to 4 - Cash Reserves

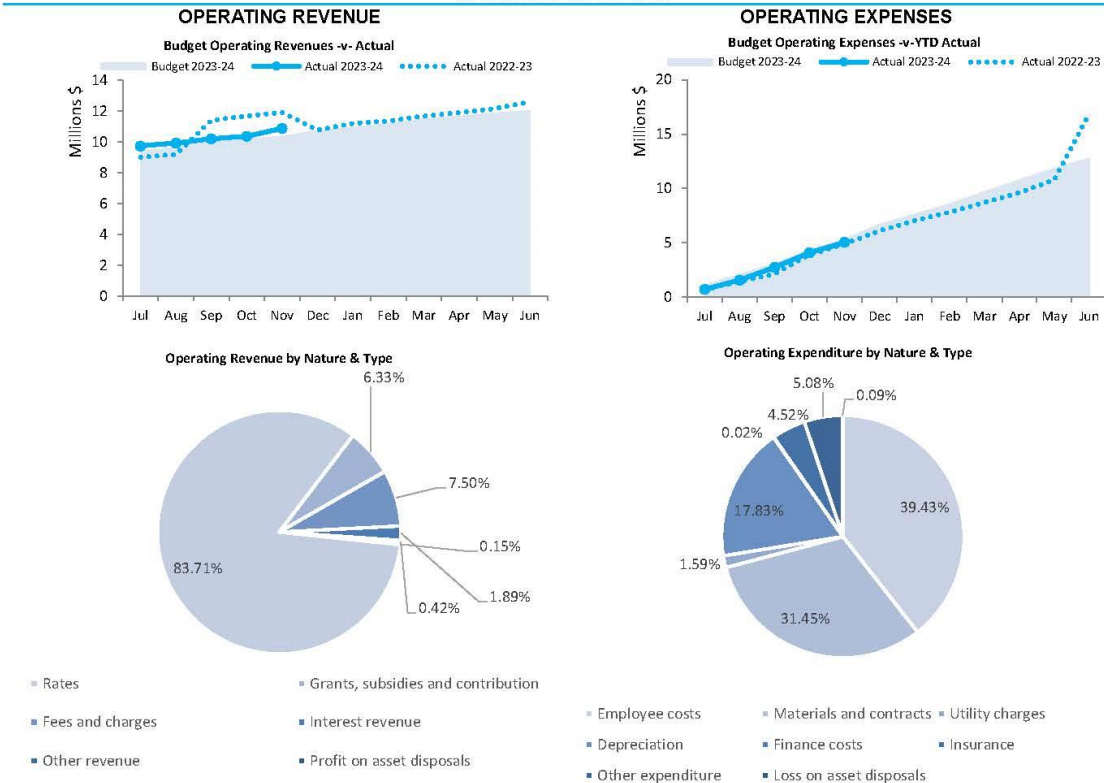
Report Preparation	
Prepared by:	Manager Finance
Reviewed by:	Executive Manager Corporate Services
Date Prepared:	6/12/2023

This information is to be read in conjunction with the accompanying Financial Statements and notes.

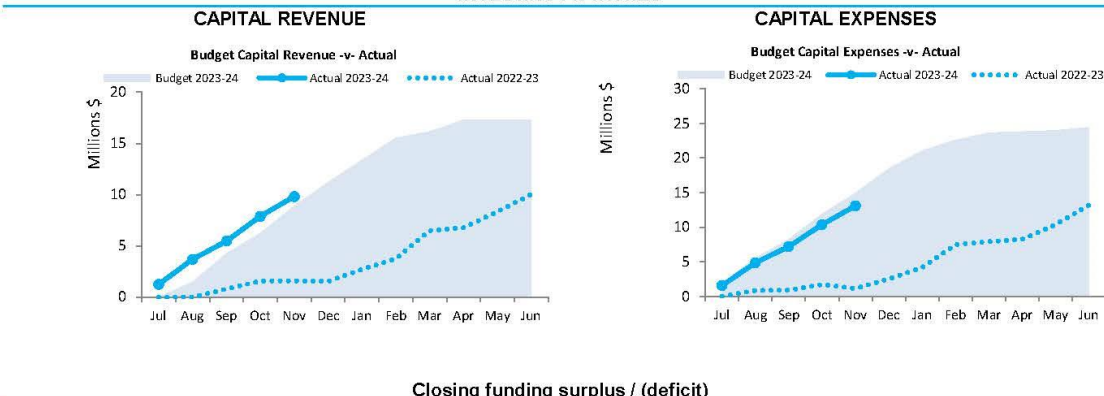
**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



INVESTING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

Note	Current Budget (a) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	8	9,095,009	9,083,695	9,109,477	25,782	0.28%	▲
Grants, subsidies and contributions	10	855,580	342,450	689,020	346,570	101.20%	▲
Fees and charges		1,559,751	772,048	815,799	43,751	5.67%	▲
Interest revenue		389,440	162,267	206,002	43,735	26.95%	▲
Other revenue		42,000	17,500	46,057	28,557	163.18%	▲
Profit on asset disposals	6	118,342	0	16,135	16,135	0.00%	▲
		12,060,122	10,377,960	10,882,490	504,530	4.86%	
Expenditure from operating activities							
Employee costs		(4,969,094)	(2,139,520)	(1,996,363)	143,157	6.69%	▼
Materials and contracts		(4,234,800)	(1,650,880)	(1,592,029)	58,851	3.56%	▼
Utility charges		(257,950)	(107,479)	(80,255)	27,224	25.33%	▼
Depreciation		(2,166,530)	(902,721)	(902,721)	0	0.00%	
Finance costs		(134,490)	0	(1,003)	(1,003)	0.00%	
Insurance		(258,240)	(258,240)	(228,833)	29,407	11.39%	▼
Other expenditure		(811,700)	(320,235)	(257,280)	62,955	19.66%	▼
Loss on asset disposals	6	0	0	(4,350)	(4,350)	0.00%	
		(12,832,804)	(5,379,075)	(5,062,834)	316,241	5.88%	
Non-cash amounts excluded from operating activities	2(b)	2,048,188	902,721	894,192	(8,529)	(0.94%)	
Amount attributable to operating activities		1,275,506	5,901,606	6,713,848	812,242	13.76%	
INVESTING ACTIVITIES							
Proceeds from capital grants, subsidies and contributions	10	17,294,491	11,186,540	9,774,056	(1,412,484)	(12.63%)	▼
Proceeds from disposal of assets	6	204,956	47,700	41,145	(6,555)	(13.74%)	▼
Payments for property, plant and equipment	5	(23,702,791)	(14,824,053)	(12,759,422)	2,064,631	13.93%	▼
Payments for construction of infrastructure	5	(744,000)	(104,600)	(342,792)	(238,192)	(227.72%)	▲
Amount attributable to investing activities		(6,947,344)	(3,694,413)	(3,287,013)	407,400	11.03%	
FINANCING ACTIVITIES							
Proceeds from new debentures	9	4,800,000	4,800,000	4,800,000	0	0.00%	
Transfer from reserves	4	1,707,424	7,286	7,286	0	0.00%	
Repayment of borrowings	9	(72,634)	(1,225)	(1,225)	0	0.00%	
Payments for principal portion of lease liabilities		(49,807)	(19,955)	(19,955)	0	0.00%	
Transfer to reserves	4	(1,460,078)	0	(372,893)	(372,893)	0.00%	▼
Amount attributable to financing activities		4,924,905	4,786,106	4,413,213	(372,893)	(7.79%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		751,732	751,732	751,732	0	0.00%	
Amount attributable to operating activities		1,275,506	5,901,606	6,713,848	812,242	13.76%	▲
Amount attributable to investing activities		(6,947,344)	(3,694,413)	(3,287,013)	407,400	11.03%	▲
Amount attributable to financing activities		4,924,905	4,786,106	4,413,213	(372,893)	(7.79%)	▲
Surplus or deficit after imposition of general rates		4,799	7,745,031	8,591,781	846,749	10.93%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 1 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Note	30 June 2023	30 November 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	14,631,561	19,700,889
Trade and other receivables		741,694	3,021,526
Contract assets		6,829	6,829
Other assets		160,902	
TOTAL CURRENT ASSETS		15,540,986	22,729,244
NON-CURRENT ASSETS			
Trade and other receivables		96,650	93,394
Other financial assets		81,490	81,490
Investment in associate		1,502,543	1,502,543
Property, plant and equipment		41,422,143	53,296,740
Infrastructure		45,730,099	46,013,849
Right-of-use assets		208,607	208,607
TOTAL NON-CURRENT ASSETS		89,041,532	101,196,623
TOTAL ASSETS		104,582,518	123,925,867
CURRENT LIABILITIES			
Trade and other payables		4,750,979	4,474,815
Other liabilities		6,642,115	5,895,467
Lease liabilities		44,114	24,159
Borrowings	9	5,068	3,843
Employee related provisions		757,227	762,643
Other provisions	11	268,434	268,434
TOTAL CURRENT LIABILITIES		12,467,937	11,429,361
NON-CURRENT LIABILITIES			
Lease liabilities		198,300	198,300
Borrowings	9	94,112	4,894,112
Employee related provisions		125,624	125,624
TOTAL NON-CURRENT LIABILITIES		418,036	5,218,036
TOTAL LIABILITIES		12,885,973	16,647,397
NET ASSETS		91,696,545	107,278,470
EQUITY			
Retained surplus		38,746,160	53,962,478
Reserve accounts	4	2,638,933	3,004,540
Revaluation surplus		50,311,452	50,311,452
TOTAL EQUITY		91,696,545	107,278,470

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

Movement in Equity	15,581,925
Explained by:	
Amount attributed to operating activities	6,702,075
Proceeds from capital activities	9,245,456
Net reserves movement	(365,607)
	15,581,925

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially. The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	Var.	Timing / Permanent	Explanation
	\$	%			
Revenue from operating activities					
Rates	25,782	0.28%	▲	Timing	No material variance
Grants, subsidies and contributions	346,570	101.20%	▲	Timing	Commonwealth Home Support Program was received in advance
Fees and charges	43,751	5.67%	▲	Timing	No material variance
Interest revenue	43,735	26.95%	▲	Timing	Interest on municipal investments higher than expected at this point in time. Interest received from rates higher than budgeted.
Other revenue	28,557	163.18%	▲	Timing	Unbudgeted Workcover compensation claims
Profit on asset disposals	16,135	0.00%	▲	Timing	No material variance
Expenditure from operating activities					
Employee costs	143,157	6.69%	▼	Timing	Favourable
Materials and contracts	58,851	3.56%	▼	Timing	Favourable - Waste services
Utility charges	27,224	25.33%	▼	Timing	Favourable
Depreciation	0	0.00%		No variance	
Finance costs	(1,003)	0.00%		Timing	No material variance
Insurance	29,407	11.39%	▼	Timing	Favourable
Other expenditure	62,955	19.66%	▼	Timing	South West Group contribution not paid yet \$26k Councillor training not yet expended \$18k ESL contribution for the Town's properties not received for payment \$14k Along with expenditure to date on Regional Waste Management and Building service levy below expected budget by \$15.5k
Loss on asset disposals	(4,350)	0.00%		No variance	
Non-cash amounts excluded from operating activities					
	(8,529)	(0.94%)		Timing	No material variance
Investing Activities					
Proceeds from capital grants, subsidies and contributions	(1,412,484)	(12.63%)	▼	Timing	See Note 10 Grants & Contributions for more detailed information
Proceeds from disposal of assets	(6,555)	(13.74%)	▼	No variance	
Payments for property, plant and equipment	2,064,631	13.93%	▼	Timing	See Note 5 Capital Acquisitions for more detailed information
Payments for construction of infrastructure	(238,192)	(227.72%)	▲	Timing	See Note 5 Capital Acquisitions for more detailed information
Financing Activities					
Proceeds from new debentures	0	0.00%		No variance	
Transfer from reserves	0	0.00%		No variance	
Repayment of borrowings	0	0.00%		No variance	
Payments for principal portion of lease liabilities	0	0.00%		No variance	
Transfer to reserves	(372,893)	0.00%	▼	Timing	Transfers to Reserves occurring before budgeted; Transfer to Strategic Waste Reserve \$180k Transfer to EF Oval Redevelopment Reserve \$193k
Surplus or deficit at the start of the financial year					
	0	0.00%		Permanent	Pending finalisation of annual report
Surplus or deficit after imposition of general rates					
	846,749	10.93%	▲	Timing	Due to variances described above

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Current Budget Closing 30 June 2024	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	4,737,314	14,631,561	19,700,889
Trade and other receivables		252,401	741,694	3,021,526
Contract assets	8	0	6,829	6,829
Other assets	8	52,099	160,902	0
		5,041,814	15,540,986	22,729,244
Less: current liabilities				
Trade and other payables	9	(1,854,815)	(4,750,979)	(4,474,815)
Other liabilities	11	(71,910)	(6,642,115)	(5,895,467)
Lease liabilities	10	0	(44,114)	(24,159)
Borrowings	9	(4,825,570)	(5,068)	(3,843)
Employee related provisions	11	(675,173)	(757,227)	(762,643)
Other provisions	11	(43,530)	(268,434)	(268,434)
		(7,470,998)	(12,467,937)	(11,429,361)
Net current assets		(2,429,184)	3,073,049	11,299,883
Less: Total adjustments to net current assets	2(c)	2,433,983	(2,321,317)	(2,708,104)
Closing funding surplus / (deficit)		4,799	751,732	8,591,780

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Current Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(118,342)	0
Add: Loss on asset disposals	6	0	0
Add: Depreciation		2,166,530	902,721
- Pensioner deferred rates		0	0
Total non-cash amounts excluded from operating activities		2,048,188	902,721
			894,192

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	Current Budget Opening 30 June 2024	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(2,391,587)	(2,638,933)	(3,004,540)
- Current portion of borrowings	9	4,825,570	5,068	3,843
- Current portion of lease liabilities	10	0	44,114	24,159
- Current provision for equity contribution - Investment in Associate			268,434	268,434
Total adjustments to net current assets	2(a)	2,433,983	(2,321,317)	(2,708,104)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 CASH AND CASH INVESTMENTS

Description	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Risk Rating (LT)	Interest Rate	Maturity Date
Cash Deposits							
Municipal Bank Account	2,684,599	0	2,684,599	CBA	AA-		At Call
Municipal Bonds & Deposits Account	581,395	0	581,395	CBA	AA-		At Call
Cash On Hand	800	0	800	Petty Cash/Till Float			On Hand
Term Deposits							
Pooled (Muni, Reserves, Bonds and Grants)			3,404,769	NAB	AA-	4.85%	Jan 24
Pooled (Muni, Reserves, Bonds and Grants)			2,014,860	CBA	AA-	4.69%	Dec 23
Pooled (Muni, Reserves, Bonds and Grants)			2,000,000	SUNCORP	A-	4.85%	Dec 23
Pooled (Muni, Reserves, Bonds and Grants)	7,534,089	8,900,006	2,014,466	NAB	AA-	4.90%	Dec 23
Pooled (Muni, Reserves, Bonds and Grants)			3,000,000	SUNCORP	A-	4.81%	Jan 24
Pooled (Muni, Reserves, Bonds and Grants)			3,000,000	NAB	AA-	4.90%	Jan 24
Pooled (Muni, Reserves, Bonds and Grants)			1,000,000	CBA	AA-	4.23%	Dec 23
Total	10,800,882	8,900,006	19,700,889			4.80%	
Comprising							
Cash and cash equivalents	10,800,882	8,900,006	19,700,889				
	10,800,882	8,900,006	19,700,889				

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

Comments/Notes - Investments and Cash Deposits

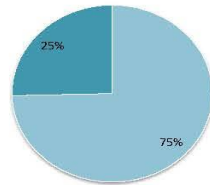
INSTITUTION	\$	(LT) RISK	%
COMMONWEALTH BANK	\$6,280,854	AA-	31.88%
CBA (GREEN/ESTGD TD)	\$0	AA-	0.00%
NATIONAL AUST. BANK	\$8,419,235	AA-	42.74%
SUNCORP	\$5,000,000	AA-	25.38%
WESTPAC	\$0	AA-	0.00%
Total	\$19,700,089		100.00%

(LT) RISK RATING	PORTFOLIO	\$	%
AAA	MAX 100%	\$0	0%
AA-	MAX 100%	\$14,700,089	75%
AA (GREEN TERM DEPOSITS)	MAX 100%	\$0	0%
A- (DIVESTMENT)	MAX 100%	\$5,000,000	25%
BBB+ (DIVESTMENT)	MAX 80%	\$0	0%
		\$19,700,089	100%

The Town obtains quotes from three (3) financial institutions prior to placing investments. This ensures the Town is receiving the best return on investment possible. The amount the Town invests is dependent on cash flow requirements for business operations and capital works for upcoming months. As the financial year progresses, the Town's cash holdings decreases which means less investment of Municipal funds.

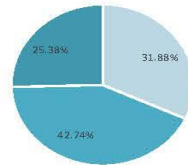
The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment. The Town's investment policy precludes investing in term deposits for more than 12 months.

Divestment v Non-Divestment - Term Deposits



■ AAA ■ AA-

Values held by Institution

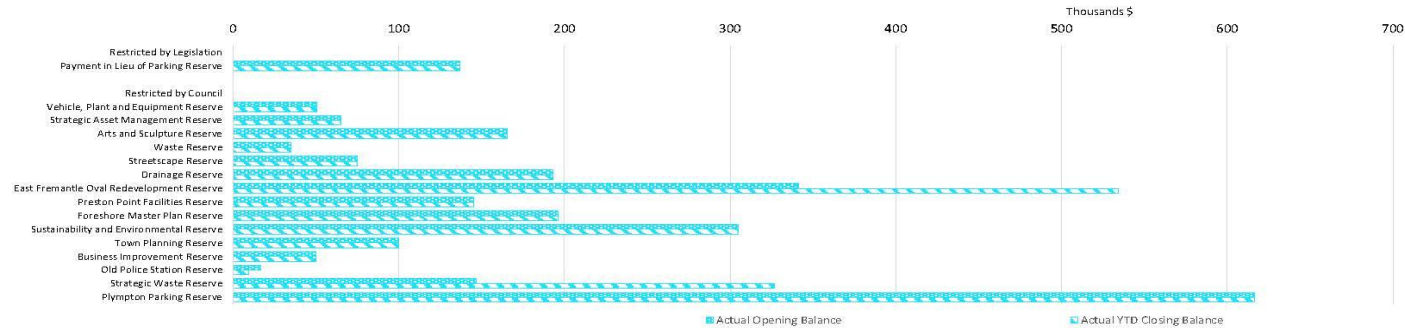


■ COMMONWEALTH BANK ■ CBA (GREEN/ESTGD TD) ■ NATIONAL AUST. BANK
■ SUNCORP ■ WESTPAC

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

4 RESERVE ACCOUNTS

Reserve name	ORIGINAL				CURRENT				Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by Legislation													
Payment in Lieu of Parking Reserve	137,010	0	0	137,010	137,010	0	0	137,010	137,010	0	0	0	137,010
Restricted by Council													
Vehicle, Plant and Equipment Reserve	50,407	0	0	50,407	50,407	0	(50,407)	0	50,407	0	0	0	50,407
Strategic Asset Management Reserve	64,920	0	0	64,920	64,920	0	(64,920)	0	64,920	0	0	0	64,920
Arts and Sculpture Reserve	165,664	30,000	(45,000)	150,664	165,664	30,000	(45,000)	150,664	165,664	0	0	0	165,664
Waste Reserve	35,000	0	0	35,000	35,000	0	0	35,000	35,000	0	0	0	35,000
Streetscape Reserve	75,000	0	0	75,000	75,000	0	0	75,000	75,000	0	0	0	75,000
Drainage Reserve	216,000	0	0	216,000	193,293	0	(60,000)	133,293	193,293	0	0	0	193,293
East Fremantle Oval Redevelopment Reserve	532,641	936,111	(688,879)	779,873	341,431	936,111	(688,879)	588,663	341,431	143,072	49,821	(0)	534,324
Preston Point Facilities Reserve	65,290	0	(30,000)	35,290	145,290	0	(145,290)	0	145,290	0	0	0	145,290
Foreshore Master Plan Reserve	213,618	0	0	213,618	196,344	0	0	196,344	196,344	0	0	0	196,344
Sustainability and Environmental Reserve	304,723	133,830	(310,000)	128,553	304,723	133,830	(310,000)	128,553	304,723	0	0	0	304,723
Town Planning Reserve	100,000	50,000	0	150,000	100,000	50,000	0	150,000	100,000	0	0	0	100,000
Business Improvement Reserve	50,000	100,000	0	150,000	50,000	100,000	0	150,000	50,000	0	0	0	50,000
Old Police Station Reserve	16,500	30,137	(16,244)	30,393	16,500	30,137	(16,244)	30,393	16,500	0	0	(7,286)	9,214
Strategic Waste Reserve	146,684	180,000	(326,684)	0	146,684	180,000	(326,684)	0	146,684	0	180,000	0	326,684
Plympton Parking Reserve	616,666	0	0	616,666	616,667	0	0	616,667	616,667	0	0	0	616,667
	2,790,123	1,460,078	(1,416,807)	2,833,394	2,638,933	1,460,078	(1,707,424)	2,391,587	2,638,933	143,072	229,821	(7,286)	3,004,540



Attachment 1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

5 CAPITAL ACQUISITIONS

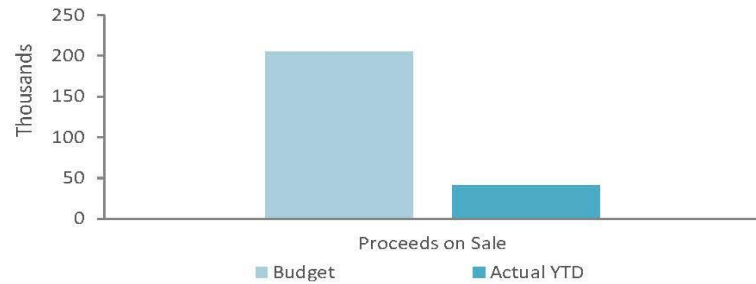
Account Description	Adopted Budget	Current Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (Under)/Over	Completion	Comments
Plant & Equipment	706,200	806,564	0	42,295	42,364	84,659	721,905	5%	
E04629 VW Tiguan SUV (CEO)	46,200	46,200	0	0	0	0		0%	Vehicle sold, not for replacement
E04629 Mitsubishi Eclipse Cross (EMCS)	40,000	40,000	0	0	0	0		0%	
E07405 Ford Focus Trend Sedan (EV vehicle)	40,000	40,000	0	38,341	0	38,341		96%	EV arrived Aug 2023
E08607 Vehicle Replacement CHSP	0	42,364	0	0	42,364	42,364		0%	
E10648 VW Golf Alltrack Wagon (EMRS)	40,000	40,000	0	0	0	0		0%	
E11716 Mustang R165 Skidsteer	75,000	75,000	0	3,955	0	3,955		5%	Looking into prices, to order Dec 2023
E11716 Ford Ranger Single Cab Ute	35,000	35,000	0	0	0	0		0%	
E11716 Cage Trailer	5,000	5,000	0	0	0	0		0%	Trailer delivered Nov 2023
E11716 Works Supervisor Ute	0	28,000	0	0	0	0		0%	
E11720 Torro Master 7000	0	30,000	0	0	0	0		0%	
E11685 Public Art	45,000	45,000	0	0	0	0		0%	
E12810 Upgrade Street Lights LED Project	310,000	310,000	0	0	0	0		0%	Progressing with Western Power Quotes being sought, order to be placed Dec 2023
E12812 Isuzu 4.5T Tipper	70,000	70,000	0	0	0	0		0%	
Furniture & Equipment	25,000	44,500	0	0	0	0	44,500	0%	
E04634 Furniture & Equipment - IT Equipment - Capex - New - Administration	25,000	25,000	0	0	0	0		0%	
E04635 EV Charging Station	0	19,500	0	0	18,730	18,730		0%	
Buildings	21,021,316	22,938,727	14,911,053	12,804,426	8,357,006	21,161,433	1,777,294	96%	
E14604 Buildings - Depot Administration Building and Surrounds	0	87,300	87,300	87,300	0	87,300		100%	Works locked in to commence Sept 2023
E14605 Buildings - Specialised - Capex - Renewal - Unclassified Property	80,000	53,000	0	0	54,200	54,200		0%	
E11623 Buildings - EFFF and EFC Clubroom - Henry Jeffrey Pavilion	0	15,000	0	0	0	0		0%	
E11736 EF Yacht Club - Dinghy Storage and Training Facility CSRFF Cont.	30,000	30,000	0	0	30,552	30,552		0%	
E11738 Buildings - East Fremantle Oval Precinct Redevelopment	19,776,296	21,571,808	14,811,563	12,704,596	8,193,796	20,898,392		99%	
E11747 East Fremantle Oval Precinct - Advanced trees and bushes	20,000	20,000	0	0	0	0		0%	Works to commence Nov 2023
E11746 East Fremantle Oval Precinct - Off Leash Dog Exercise Area	195,020	195,020	0	0	3,818	3,818		0%	Works to commence Nov 2023
E11739 Buildings - Specialised - Capex - Fremantle Women's Football Club	920,000	966,899	12,500	12,531	74,640	87,171		1%	Building contract out to tender Aug 2023. To Council Nov 2023
Infrastructure - roads	80,000	80,000	0	3,280	1,919	5,199	74,801	4%	
INF620R Road Pavement Surface - Renewal - General Allocation	80,000	80,000	0	990	1,919	2,909		1%	
E12640 Road Renewal - Marmion St - East St	0	0	0	2,290	0	2,290		0%	2022/23 project
Infrastructure - drainage	100,000	85,000	17,600	17,601	0	17,601	87,399	21%	
E12833 Capex - Drainage Rationalisation - Foreshore	100,000	85,000	17,600	17,601	0	17,601		21%	Works undertaken in Oct 2023
Infrastructure - parks & ovals	207,000	207,000	0	6,802	29,365	36,167	170,833	3%	
E11743 Infrastructure - Parks & Ovals - Playground - Various Upgrades	20,000	20,000	0	0	8,863	8,863		0%	Equipment being ordered Sept 2023
E11742 Infrastructure - Parks & Ovals - Retic Controllers	32,000	32,000	0	0	0	0		0%	Orders placed, installation Nov 2023
E11741 Infrastructure - Parks & Ovals - Retic Upgrades	70,000	70,000	0	3,000	10,327	13,327		4%	Works completed. Gourlay Park, other works to commence Sept 2023
E11726 Infrastructure - Parks & Ovals - Bores and Pumps - Stratford Street Park	50,000	50,000	0	0	0	0		0%	Works to begin Oct 2023
E11734 Capex - BBQ Replacement	10,000	10,000	0	0	10,175	10,175		0%	Order placed, to be delivered Nov 2023
E11735 Capex - Bench Seats - Various Locations	15,000	15,000	0	0	0	0		0%	Order placed
E11745 Infrastructure - Parks & Ovals - Ancillary - Drink Fountains	10,000	10,000	0	3,802	0	3,802		38%	Order placed
Infrastructure - car parks	15,000	15,000	0	6,150	0	6,150	8,850	41%	
INF660R Camparks - General Allocation	15,000	15,000	0	6,150	0	6,150		41%	
Infrastructure - footpaths	270,000	270,000	0	221,659	6,048	227,707	42,293	82%	
E12740 Footpath Renewal - Clayton St	55,000	55,000	0	155,936	(115,000)	40,936		284%	Works completed Nov 2023
Footpath Renewal - Clayton St (west side)	115,000	115,000	0	0	115,000	115,000		0%	Works completed Nov 2023
E12801 George Street - general paving repairs	30,000	30,000	0	0	0	0		0%	Works to commence Nov 2023
E12837 Footpaths - Canning Highway (south side), between Bedford and Moss	70,000	70,000	0	65,723	6,048	71,770		94%	Completed Aug 2023
	22,424,516	24,446,791	14,928,853	13,102,214	8,446,066	21,548,281	2,907,876	54%	

● Total Actual < Current Budget
● No Current Budget
● No YTD Actual
● Total Actual > Current Budget

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
PEMV273	CEO Vehicle	14,360	36,700	22,340	0	14,360	30,495	16,135	0
PEMV272	EMRS Vehicle	8,658	24,000	15,342	0	0	0	0	0
PEMV268	EMCS Vehicle	5,682	21,000	15,318	0	0	0	0	0
PEMV264	PEHO Vehicle (Pooled Vehicle)	0	11,000	11,000	0	15,000	10,650	0	(4,350)
PEMV265	Isuzu 4.5T Tipper	20,000	30,000	10,000	0	0	0	0	0
PE278	Mustang R165 Skidsteer	37,914	37,914	0	0	0	0	0	0
PEMV262	Ford Ranger Single Cab Ute	0	11,200	11,200	0	0	0	0	0
PEMV266	Works Supervisor Vehicle	0	21,142	21,142	0	0	0	0	0
PE268	Toro Z Master 7000	0	12,000	12,000	0	0	0	0	0
		86,614	204,956	118,342	0	29,360	41,145	16,135	(4,350)



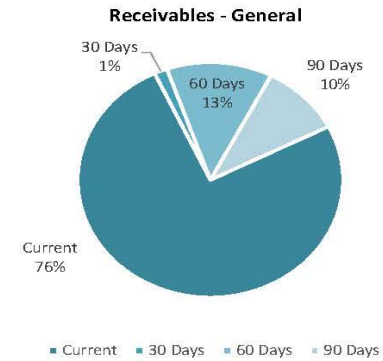
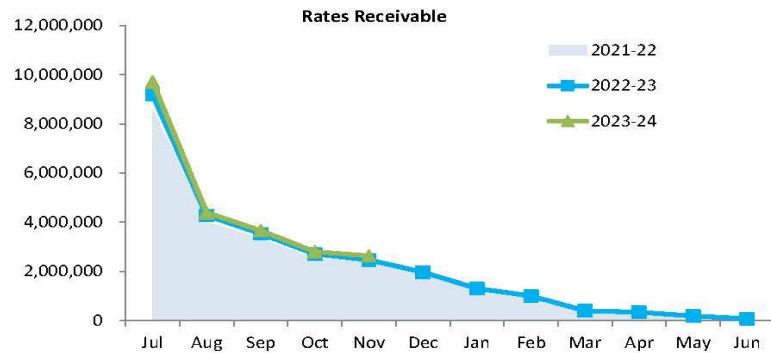
**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

7 RECEIVABLES

Rates receivable	30 Jun 2023	30 Nov 2023
	\$	\$
Opening arrears previous years	44,860	77,232
Levied this year	10,504,457	10,937,821
Less - collections to date	(10,472,085)	(8,380,702)
Net rates collectable	77,232	2,634,352
% Collected		76.1%

Other Receivables	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - general	15,213	318	2,595	2,000	20,126
Receivables - infringements					53,499
East Fremantle Lawn & Tennis Club					15,000
Total receivables general outstanding					88,625

Amounts shown above include GST (where applicable)

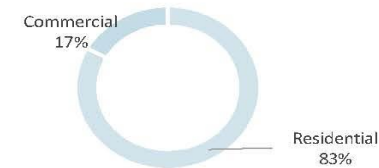
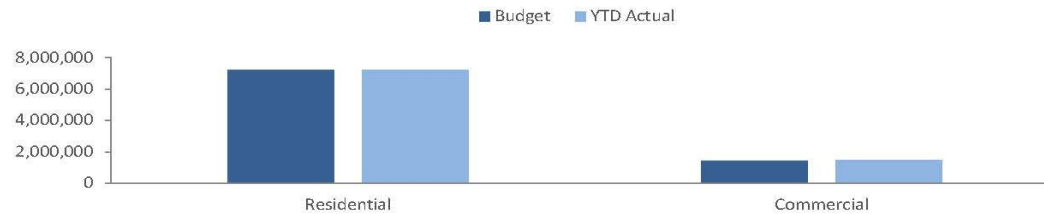


**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

8 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		Total Revenue \$
					Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	
Gross rental value									
Residential	0.068930	2,964	104,528,640	7,205,159	19,399	7,224,558	7,205,159	0	7,205,159
Commercial	0.116840	119	12,322,745	1,439,790	0	1,439,790	1,439,790	33,867	1,473,657
Sub-Total		3,083	116,851,385	8,644,949	19,399	8,664,348	8,644,949	33,867	8,678,816
Minimum payment									
Gross rental value									
Residential	1,243.00	336	4,962,640	417,648	0	417,648	417,648	0	417,648
Commercial	1,859.00	7	79,940	13,013	0	13,013	13,013	0	13,013
Sub-total		343	5,042,580	430,661	0	430,661	430,661	0	430,661
Total						9,095,009			9,109,477



**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

9 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
EF Oval Precinct Redevelopment	185	0	4,800,000	4,800,000	0	(72,634)	4,800,000	4,727,366	0	121,333
SMRC - Administration Building*	2-6	99,180	0	0	(1,225)	0	97,955	99,180	1,003	0
Total		99,180	4,800,000	4,800,000	(1,225)	(72,634)	4,897,955	4,826,546	1,003	121,333
Current borrowings		3,843					3,843			
Non-current borrowings		95,337					4,894,112			
		99,180					4,897,955			

All debenture repayments were financed by general purpose revenue.

* The SMRC Administration Building loan is funded from the participants quarterly contributions towards the Office Project. The Town's share of liability is 5.41%.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
EF Oval Precinct Redevelopment	4,800,000	4,800,000	WATC	Fixed	20	3,131,329	4.82	4,800,000	4,800,000	0
	4,800,000	4,800,000				3,131,329		4,800,000	4,800,000	0

A firm loan quote has been executed and the loan funding date is 1 November 2023.

Unspent borrowings

The Town has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
			\$	\$	\$	\$
General Purpose Funding						
Grants Commission - General	WALGGC	Untied - General Purpose	191,670	8,596	4,298	4,298
Grants Commission - Roads	WALGGC	Untied - Road	85,665	4,665	2,332	2,333
Education and Welfare						
Commonwealth Home Support Programme	Commonwealth Dep. Health	Commonwealth Home Support Programme	668,578	668,578	278,575	612,886
Carers Association of WA	Carers Association of WA	Carers Week Activity		0	0	700
Recreation and Culture						
East Fremantle Festival	Port Authority/LotteryWest	East Fremantle Festival Funding	38,000	38,000	38,000	27,273
Sea Wall Works	DBCA	Foreshore Erosion Control and Seawalls	0	75,000	0	17,619
CHRMAP Funding			0	17,046	0	0
Community Amenities						
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	4,100	4,100	0	0
Better Bins - GO:FOGO	State Government		0	7,550	0	1,411
Transport						
Direct Grant	Main Roads	Direct Grant	19,245	19,245	19,245	22,501
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	4,800	4,800	0	0
Stirling Bridge Verge Maintenance Agreement	Main Roads	Stirling Highway Verge Maint. Agreement	8,000	8,000	0	0
			1,020,058	865,580	342,450	689,020

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
			\$	\$	\$	\$
Recreation and Culture						
East Fremantle Oval Redevelopment	State Government	Election Commitment - EF Oval Redevelopment	14,053,237	14,690,969	10,662,054	9,445,403
East Fremantle Oval Redevelopment	Lotterywest	Towards a multi-use community space and nature playground	672,530	1,305,147	457,141	327,286
East Fremantle Oval Redevelopment	AFL Facilities Fund		250,000	250,000	0	0
East Fremantle Oval Redevelopment	East Fremantle Football Club	Contribution for joinery works	0	58,706	0	0
Fremantle City Womens Football Club	State Government	Election Commitment	800,000	775,738	0	1,367
Fremantle City Womens Football Club	Soccer Club Contribution		120,000	120,000	0	0
Transport						
Federal Government Stimulus Payment (Phase 4)	Department of Infrastructure	Local Roads and Community Infrastructure Program	84,181	84,181	67,345	0
Administration						
Charge Up Project	State Government - Department of Mines, Industry Regulation and Safety	Town Hall EV Charger	0	9,750	0	0
			15,979,948	17,294,491	11,186,540	9,774,056

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Date	Increase /	Amended Budget
		(Decrease) to Net Surplus	Running Balance
		\$	\$
Annual Budget Adoption			0
General Purpose Grants - Grants Commission	15 Aug 23	-191,670	-191,670
General Purpose Grants (Roads) - Grants Commission	15 Aug 23	-85,665	-277,335
EF Oval Redevelopment Project			
Capex - EF Oval Redevelopment	15 Aug 23	-1,271,806	-1,549,141
DLGSC Grant - EF Oval Redevelopment	15 Aug 23	1,394,962	-154,179
Lottery/West Grant - EF Oval Redevelopment	15 Aug 23	158,620	4,441
AFL Facilities Funding	15 Aug 23	-95,518	-91,077
Loan Borrowings	15 Aug 23	0	-91,077
Transfer to EF Oval Redevelopment Reserve	15 Aug 23	-148,068	-239,145
Transfer from EF Oval Redevelopment Reserve	15 Aug 23	67,802	-171,343
Fremantle Womens Soccer Club Project			
Capex - Fremantle Womens Soccer Club Project	15 Aug 23	53,311	-118,032
Non-Operating Grants and Contributions	15 Aug 23	-122,184	-240,216
Transfer from Preston Point Reserve	15 Aug 23	80,000	-160,216
Seawall Reinstatement Works			
Operating Grants - Sea Wall Works	15 Aug 23	75,000	-85,216
Foreshore Erosion Control and Seawalls	15 Aug 23	-75,000	-160,216
General			
EFBC Operating Subsidy	15 Aug 23	-22,000	-182,216
Election Expenses	15 Aug 23	-40,000	-222,216
Town Planning Consulting	15 Aug 23	-28,474	-250,690
CHRMAP Funding	15 Aug 23	17,046	-233,644
Strategic and Business Planning Consultancy	15 Aug 23	-17,000	-250,644
Insurance Expenses - Administration	15 Aug 23	14,983	-235,661
Mooring Jetty Maintenance	15 Aug 23	-40,000	-275,661
Better Bins Funding	15 Aug 23	7,550	-268,111
Plant and Equipment - Light Fleet	15 Aug 23	-28,000	-296,111
Plant and Equipment - Mobile Plant	15 Aug 23	-30,000	-326,111
Proceeds from Sale of Plant	15 Aug 23	33,142	-292,969
Transfer from Plant Reserve	15 Aug 23	50,407	-242,562
Rates and Services Billing			
Rates Levied	15 Aug 23	1,627	-240,935
Swimming Pool Inspection Fees	15 Aug 23	7,565	-233,370
Commercial Waste Charges	15 Aug 23	2,177	-231,193
Additional Residential Waste Charges	15 Aug 23	4,509	-226,684
Sporting Club Waste Charges	15 Aug 23	935	-225,749
Financial Assistance Grants			
General Purpose Grants - Grants Commission	19 Sep 23	8,596	-217,153
General Purpose Grants (Roads) - Grants Commission	19 Sep 23	4,665	-212,488
Depot hardstand extension and drainage			
Capex - Depot hardstand extension and drainage	19 Sep 23	-87,000	-299,488
Capex - Buildings (general)	19 Sep 23	27,000	-272,488
Transfer from Drainage Reserve	19 Sep 23	60,000	-212,488
EV Charger			
Capex - EV charger	19 Sep 23	-19,500	-231,988
Non-Operating Grants and Contributions	19 Sep 23	9,750	-222,238
Henry Jeffrey Pavilion			
Capex - Henry Jeffrey Pavilion	19 Sep 23	-15,000	-237,238
Transfer from Preston Point Reserve	19 Sep 23	15,000	-222,238
General			
Strategic and Business Planning Consultancy	19 Sep 23	-14,030	-236,268
Plant and Equipment - Light Fleet			
Plant and Equipment - CHSP	19 Sep 23	-42,364	-278,632
DLGSC Grant - EF Oval Redevelopment	17 Oct 23	-757,230	-1,035,862
Lottery/West Grant - EF Oval Redevelopment	17 Oct 23	473,997	-561,865
AFL Facilities Funding	17 Oct 23	95,518	-466,347
Non-Operating Grants and Contributions	17 Oct 23	97,922	-368,425
Capex - EF Oval Redevelopment	17 Oct 23	-523,706	-892,131
Transfer from EF Oval Redevelopment Reserve	17 Oct 23	465,000	-427,131
Non-Operating Contribution - EFFC	17 Oct 23	58,706	-368,425
Interest Earnings - Reserves	17 Oct 23	200,000	-168,425
Transfer to EF Oval Redevelopment Reserve	17 Oct 23	-200,000	-368,425
Capex - Fremantle Womens Soccer Club Project	21 Nov 23	-100,210	-468,635
Transfer from Preston Point Reserve	21 Nov 23	20,290	-448,345
Transfer from Strategic Asset Management Reserve	21 Nov 23	64,920	-383,425
Drainage Maintenance	21 Nov 23	15,000	-368,425
23/24 Budget Opening Surplus	378,508		
23/24 Actual B/F Surplus (as per AFS)	761,732	373,224	4,799

13.4 ACCOUNTS FOR PAYMENTS NOVEMBER 23

Report Reference Number	OCR-2455
Prepared by	Natalie McGill Senior Finance Officer
Supervised by	Phil Garoni Finance Manager
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. List of Account for Payments – November 2023

PURPOSE

That Council, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996, receives the list of payments made under delegated authority for the month ending 30 November 2023.

EXECUTIVE SUMMARY

Council has a governance role in receiving the list of payments pursuant to Regulation 13(1) of the Local Government (Financial Management) Regulations 1996. It is therefore recommended that Council receives the List of Accounts paid for the period 1 November to 30 November 2023, as per the summary table.

BACKGROUND

The Chief Executive Officer has delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations.

The Town provides payments to suppliers by electronic funds transfer, cheque or credit card. Attached are itemised lists of all payments made under delegated authority during the said period.

The bulk of payments are processed by electronic funds transfer (EFT) except for occasional reimbursements and refunds.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Regulation 13: Local Government (Financial Management) Regulations 1996 (as amended) requires local governments to prepare a list of payments made under delegated authority to be prepared and presented to Council monthly.

A new regulation has been added to the Local Government (Financial Management) Regulations 1996 to increase transparency and accountability in local government, through greater oversight of incidental spending.

Regulation 13A covers purchasing cards issued by local governments to their employees. Purchasing cards use a local government approved line of credit that allows for the timely payment of goods and services acquired in the ordinary course of business.

Purchasing cards include the following:

- business or corporate credit cards
- debit cards
- store cards
- fuel cards
- taxi cards

Other than debit cards, purchasing cards all require a separate payment to the card provider.

Purchasing cards do not include:

- non-reloadable gift cards – these cards are not connected to a local government account or intended to be used as a means of making ordinary business transactions
- pre-loaded purchase or credit card advances – these are cash advances and should be recorded and acquitted accordingly.
- SmartRider cards that are centrally controlled for general use – if these cards are managed under the cash advance provisions.

POLICY IMPLICATIONS

Policy 2.1.3 Purchasing. All supplier payments are approved under delegated authority pursuant to the authorisation limits outlined in Council’s Purchasing Policy.

FINANCIAL IMPLICATIONS

All expenditure is incurred by authorised officers and made in accordance with the adopted Annual Budget. All amounts quoted in this report are inclusive of GST.

STRATEGIC IMPLICATIONS

A proactive, approachable Council which values community consultation, transparency and accountability
 5.1 Strengthen organisational accountability and transparency.
 5.2 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not accept the list of payments	Rare (1)	Moderate (3)	Low (1-4)	COMPLIANCE Minor regulatory or statutory impact	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)

Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation, and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	3
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

Payments for the period include the following significant items.

Payee	Particulars	Amount (GST inc)
COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 11	\$ 3,211,926.85
CARABINER PTY LTD	RFT03-2021/22 ARCHITECTURAL SERVICES - EF OVAL PRECINCT REDEVELOPMENT PROJECT - AUGUST TO OCTOBER 23	\$ 86,957.95
PROTEC ASPHALT	SUPPLY & LAY ASPHALT & KERING - CLAYTON ST FOOTPATH (WEST SIDE) BTWN CANNING HWY & FRASER ST 585M2	\$ 63,360.00
CITY OF FREMANTLE	CO-CONTRIBUTION FOR RESIDENT UTILISATION OF FREMANTLE RECYCLING CENTRE	\$ 58,841.20
PROTEC ASPHALT	SUPPLY & LAY ASPHALT & KERING - CLAYTON ST FOOTPATH (WEST SIDE) BTWN CANNING HWY & FRASER ST 585M2	\$ 45,936.00
VEOLIA RECYCLING & RECOVERY	WASTE & RECYCLING FEES – OCTOBER 23	\$ 39,271.20
RESOURCE RECOVERY GROUP	WASTE & RECYCLING FEES – OCTOBER 23	\$ 28,784.18
FOCUS NETWORKS	MANAGED ICT SERVICES, STRATEGIC PLAN REFRESH, PROGRAM LICENCES AND PURCHASING .COM & .AU DOMAIN NAMES X 7	\$ 25,507.10
SYNERGY	POWER SUPPLY VARIOUS LOCATIONS	\$ 25,379.15
RESOURCE RECOVERY GROUP (SMRC)	WASTE & RECYCLING FEES – OCTOBER 23	\$ 22,209.98

CONCLUSION

Nil

13.4 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 061212**OFFICER RECOMMENDATION:**

Moved Cr Wilson, seconded Cr McPhail

That Council in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ended 30 November 2023.

November 2023		
Voucher No.	Account	Amount
5387-5390	Municipal (Cheques)	\$ 324.80
EFT 36335—36497	Municipal (EFT)	\$ 3,929,606.54
Payroll	Municipal (EFT)	\$ 319,990.08
	Municipal (Direct Debit November 2023)	\$ 1,059,069.78
	Credit Card (November 2023)	\$ 5,081.35
	Ampol Fuel Card	\$ 6,240.74
	Total Payments	\$ 5,320,313.29

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE

List of Accounts paid by the Chief Executive for November 2023 submitted for the information of the Council Meeting to be held on Tuesday 12th December 2023

Cheque	Payment Date	Supplier	Description	Inv Amount	Cheque
5387	08/11/2023	TOWN OF EAST FREMANTLE	ADMIN PETTY CASH RECOUP 31/10/23	115.80	115.80
5388	22/11/2023	CANCELLED	PRINTER ERROR	-	-
5389	22/11/2023	CANCELLED	PRINTER ERROR	-	-
5390	22/11/2023	INGS ENGINEERING	BOWLING CLUB - MOWER SERVICE / MAINTENANCE - PAID BY CHEQUE AS CREDITOR REFUSED TO COMPLETE EFTSURE PROCESS	209.00	209.00
				324.80	324.80
EFTS		Supplier	Description	Inv Amount	EFT
EFT36335	07/11/2023	TOWN OF EAST FREMANTLE	BOND WITHHELD MOORING PEN	1,077.56	1,077.56
EFT36336	07/11/2023	TANGENT NOMINEES	INFRASTRUCTURE BOND REFUND	1,500.00	1,500.00
EFT36337	07/11/2023	DAVLEY BUILDING PTY LTD	INFRASTRUCTURE BOND REFUND	3,000.00	3,000.00
EFT36338	07/11/2023	SIDI CONSTRUCTION	INFRASTRUCTURE BOND REFUND	5,000.00	5,000.00
EFT36339	07/11/2023	L NAPIER	SUMPTON GREEN HIRE BOND REFUND	313.50	313.50
EFT36340	07/11/2023	PATTERSONS INSURERBUILD PTY LTD	INFRASTRUCTURE BOND REFUND	1,500.00	1,500.00
EFT36341	07/11/2023	C JENKINS	INFRASTRUCTURE BOND REFUND	1,500.00	1,500.00
EFT36342	07/11/2023	T DALY	PARTIAL REFUND MOORING PEN BOND	1,422.44	1,422.44
EFT36343	08/11/2023	AUSTRALIA POST	MONTHLY POSTAL CHARGES - OCTOBER 23	1,230.85	1,230.85
EFT36344	08/11/2023	APACE AID (INC)	WEED MANAGEMENT NIERGARUP TRACK - 2ND & 3RD OCT	1,666.50	1,666.50
EFT36345	08/11/2023	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS NOVEMBER 23	467.28	467.28
EFT36346	08/11/2023	BUNNINGS BLDG SUPPLIES LTD	MATERIALS FOR ROAD AND VERGE WORKS	288.33	288.33
EFT36347	08/11/2023	BOC LIMITED	CONTAINER SERVICE - OCTOBER 2023 - 28/09/23 - 28/10/23	43.95	43.95
EFT36348	08/11/2023	CITY OF COCKBURN	TIP FEES - OCTOBER 2023	1,190.00	1,190.00
EFT36349	08/11/2023	FREMANTLE HERALD	ADVERTISING - EXTERNAL MEMBER AUDIT COMMITTEE & ROAD CLOSURES EF FESTIVAL	568.83	568.83
EFT36350	08/11/2023	IT VISION	2x STAFF TO ATTEND SYNERGY SOFT RECORDS ADMIN ONLINE WORKSHOP 10/10/23	841.50	841.50
EFT36351	08/11/2023	S LIMBERT	CHSP VOLUNTEER MEAL REIMBURSEMENT 30/10/23	15.00	15.00
EFT36352	08/11/2023	MCLEODS	PROFESSIONAL FEES - LEGAL ADVICE	779.35	779.35
EFT36353	08/11/2023	MELVILLE TOYOTA	FAULT FIND OF LEAKING COOLANT & OIL - TOYOTA HILUX	1,418.20	1,418.20
EFT36354	08/11/2023	OPTUS ADMINISTRATION PTY LTD	MOBILE PHONE USE 22/09/23 - 21/10/23	169.98	169.98
EFT36355	08/11/2023	SWAN YACHT CLUB	DEPOSIT - FUNCTION 15/12/23	360.00	360.00
EFT36356	08/11/2023	TITAN FORD	9000KM SERVICE, 4 x TYRE 4 x BALANCE & FIT FOR RANGERS VEHICLE	1,559.60	1,559.60
EFT36357	08/11/2023	WORK CLOBBER	OPERATIONS STAFF UNIFORM	208.50	208.50
EFT36358	08/11/2023	SYNERGY	POWER SUPPLY VARIOUS LOCATIONS	16,278.94	16,278.94
EFT36359	08/11/2023	YOUNGS PLUMBING SERVICE P/L	DEPOT - FAULT FIND & REPAIR HOT WATER SYSTEM	1,488.00	
			GLASSON PARK - INSPECT & FAULT FIND DRINKING FOUNTAINS	99.00	1,587.00
EFT36360	08/11/2023	FASTA COURIERS	COURIER COSTS 15/10 - 31/10	66.76	66.76
EFT36361	08/11/2023	FLEXI STAFF PTY LTD	OPERATIONS LABOUR HIRE - 17TH - 20TH OCTOBER 2023	1,888.56	
			OPERATIONS LABOUR HIRE - 24TH - 27TH OCTOBER 2023	1,916.75	3,805.31
EFT36362	08/11/2023	TOTAL PACKAGING (WA) PTY LTD	15 CARTONS (60 BOXES) OF BIODEGRADABLE DOG WASTE DISPOSAL BAGS	3,775.20	3,775.20
EFT36363	08/11/2023	RESOURCE RECOVERY GROUP (SMRC)	GREEN WASTE TRAILER PASS - OCTOBER 23	60.00	
			WCF GATE FEES GREEN FOGO - OCTOBER 23	6,356.10	
			GREEN WASTE TRAILER PASS & WCF GATE FEES GREEN FOGO - DIVERSIONS TO SUEZ/VEOLIA OCTOBER 23	13,074.40	
			RRRC OVERHEADS & WCF FIXED COSTS CONTRIBUTIONS - OCTOBER 23	9,293.68	28,784.18
EFT36364	08/11/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	23/24 ESL ON COUNCIL OWNED PROPERTIES	15,498.55	15,498.55
EFT36365	08/11/2023	SATELLITE SECURITY SERVICES	TOWN HALL - 6 MONTHLY SMOKE DETECTOR TESTING - OCTOBER 2023	484.00	484.00
EFT36366	08/11/2023	WOOLWORTHS GROUP LIMITED	WOOLWORTHS PURCHASES - ADMIN 24/10/23	24.00	
			WOOLWORTHS PURCHASES - ADMIN- 26/10/23	35.40	
			WOOLWORTHS PURCHASES - ADMIN- 27/10/23	22.20	
			WOOLWORTHS PURCHASES - ADMIN -28/10/23	59.20	
			WOOLWORTHS PURCHASES - DEPOT - 31/10/23	9.00	
			WOOLWORTHS PURCHASES - CHSP - 31/10/23	9.75	
			WOOLWORTHS PURCHASES - ADMIN - 31/10/23	89.00	
			WOOLWORTHS PURCHASES - ADMIN - 02/11/23	11.10	259.65
EFT36367	08/11/2023	HYDRO JET	GRAFFITI REMOVAL - VARIOUS LOCATIONS	319.00	319.00
EFT36368	08/11/2023	KONICA MINOLTA BUSINESS SOLUTIONS	PRINTING AND COPYING FOR CHSP - 01/10/23 - 31/10/23	44.42	44.42
EFT36369	08/11/2023	SUNNY SIGN COMPANY PTY LTD	MATERIALS FOR GSF SIGNS (SIGNS, STICKERS, TRAFFIC CONES)	3,442.34	3,442.34
EFT36370	08/11/2023	FOCUS NETWORKS	PURCHASE BOTH THE .COM.AU + .AU DOMAIN NAMES - DOMAIN NAME HOSTING AND DNS HOSTING WITH DMARC MONITORING FOR EACH OF THE 5 DOMAIN NAME OPTIONS AS DETAILED IN THE ATTACHED QUOTE.	1,155.00	
			NESSUS SCAN REMEDIATION ACTIONS QU-7137G	396.00	
			1 YEAR VMWARE LICENCE RENEWAL EXP 30/11 QU -7263G	1,958.34	
			TREND MICRO CO MANAGED XDR LICENCES - QU7217G MONTHLY FEE - 9 MONTHS	1,672.00	
			PURCHASE BOTH THE .COM.AU + .AU DOMAIN NAMES - DOMAIN NAME HOSTING AND DNS HOSTING WITH DMARC MONITORING FOR TWO ADDITIONAL 'COMMUNITY PARK' DOMAIN NAMES	462.00	

			STRATEGIC IT PLAN REFRESH - QU-6735G - 50% DEPOSIT REQUIRED PRIOR TO COMMENCEMENT	1,980.00	
			RFT04-2021/22 - MANAGED PROACTIVE SERVICE (IT SUPPORT SERVICES) - OCTOBER 23	7,684.60	
			RFT04-2021/22 MANAGED ICT SERVICES -SOFTWARE AS A SERVICE (SAAS) AND MANAGED HARDWARE - NOV 23	10,199.16	25,507.10
EFT36371	08/11/2023	ENVIRO SWEEP	STREET SWEEPING - RFQ12-2020-21- (INC FUEL SURCHARGE) OCTOBER 2023	5,202.69	5,202.69
EFT36372	08/11/2023	E LIMBERT	REIMBURSEMENT OF COST OF CLEANING CHSP VEHICLE	17.00	17.00
EFT36373	08/11/2023	VOCUS COMMUNICATIONS	VOIP SLIP LINES/SERVICES MONTHLY CHARGES TO 31/10/23	409.95	409.95
EFT36374	08/11/2023	SNAP PRINTING	BUSINESS CARDS - J THROSSELL	137.50	137.50
EFT36375	08/11/2023	MOORE (MOORE STEPHENS)	REGISTRATION FOR FINANCE NUTS AND BOLTS WORKSHOP - 2 X STAFF 24/11/23	1,848.00	1,848.00
EFT36376	08/11/2023	APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD	ONGOING MONTHLY CHARGES - HOST CMS INCLUDING LICENSE & COMMUNICATION COSTS, COMPREHENSIVE MAINTENANCE & PARTS PER MONTH - OCTOBER 23	176.55	176.55
EFT36377	08/11/2023	STATE WIDE TURF SERVICES	SPRAY HENRY JEFFERY OVAL & PRESTON POINT RESERVE FOR COUCH MITE	3,003.00	
			SUPPLY AND APPLY PGF GREEN MACHINE FERTILISER TO HENRY JEFFERY & PRESTON POINT RESERVE	2,645.50	
			SUPPLY AND APPLY BROADLEAF SPRAY TO HENRY JEFFERY & PRESTON POINT RESERVE	2,284.70	
			SUPPLY AND APPLY GRANULAR FERTILISER TO HENRY JEFFERY OVAL & PRESTON POINT RESERVE	4,686.00	12,619.20
EFT36378	08/11/2023	PLATINUM BAGS	GEORGE STREET FESTIVAL BAGS x1200	3,168.00	3,168.00
EFT36379	08/11/2023	TOTALLY WORKWARE FREMANTLE	STAFF MATERIALS 2023 - UNIFORM	295.65	
			STAFF MATERIALS 2023 - UNIFORM	167.41	
			STAFF MATERIALS 2023 - UNIFORM	38.75	
			CHSP - STAFF AND VOLUNTEER UNIFORMS	2,304.00	2,805.81
EFT36380	08/11/2023	COASTLINE MOWERS	6 X ROLLS BRUSHCUTTER CORD, 4 X 20-2 AUTO FEED HEADS, 8 X CAPS, 2 X 5L 2 STROKE HP ULTRA	908.80	
			SUPPLY 1 X STIHL HL-KM 145DEG HEDGE TRIMMER ATTACHMENT, SUPPLY 2 X STIHL FS131-Z BRUSH CUTTERS, SUPPLY 2 X STIHL BR800 BACKPACK BLOWERS	3,638.00	4,546.80
EFT36381	08/11/2023	VEOLIA RECYCLING & RECOVERY	GENERAL WASTE REMOVAL 46 EAST STREET - OCTOBER 23	749.23	749.23
EFT36382	08/11/2023	WINC	DEPOT STATIONARY & OFFICE SUPPLIES - BACK ORDER	26.61	26.61
EFT36383	08/11/2023	CONTRA-FLOW PTY LTD	TRAFFIC MANAGEMENT FOR TREE PRUNING WORKS ON RIVERSIDE ROAD - 17/10/23	680.90	
			TRAFFIC MANAGEMENT FOR FOOTPATH WORKS - 17/10/23	516.07	1,196.97
EFT36384	08/11/2023	PTC IRRIGATION	REPLACE 2 IRRIGATION VALVES ON PRESTON POINT RESERVE	1,472.88	
			INVESTIGATION & EMERGENCY FAULT FIND & REPAIR OF DEPOT BORE (CROQUET) - (ELECTRICS, PUMP TECHNICIAN & IRRIGATION WORKS)	5,698.88	7,171.76
EFT36385	08/11/2023	THE FRUIT BOX GROUP	FRUITBOX TOWN HALL AND DEPOT - OCTOBER 23	240.00	240.00
EFT36386	08/11/2023	GRACE RECORDS MANAGEMENT (AUSTRALIA)	DOCUMENT SCANNING - DATA STORAGE, USER LICENCES AND HOSTING - OCTOBER 23	485.25	
			STORAGE FEES 01/11/23 - 30/11/23 AND FILE RETRIEVAL - OCTOBER 23	284.50	769.75
EFT36387	08/11/2023	FRESH PROVISIONS BICTON	CHSP CLIENT AND VOLUNTEER LUNCHES - 05/09/23	114.88	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 12/09/23	109.25	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 19/09/23	96.20	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 03/10/23	89.94	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 19/10/23	277.00	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 19/10/23	29.98	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 24/10/23	72.49	
			CHSP CLIENT AND VOLUNTEER LUNCHES - 31/10/23	95.29	885.03
EFT36388	08/11/2023	KYOCERA DOCUMENT SOLUTIONS	PRINTING COSTS 2023/24 - FINANCE - RF59800236 - 6053CI & REG SVS - RVG2901500 6054CI - OCTOBER 23	183.26	183.26
EFT36389	08/11/2023	PAATSCH CONSULTING PTY LTD	VARIATION 2 (RFT01-2020/21) CLIENT LEAD EF OVAL REDEVELOPMENT - FOR OCTOBER 23	16,225.00	16,225.00
EFT36390	08/11/2023	M2M ONE PTY LTD	TOWN HALL LIFT EMERGENCY SIM CARD - NOVEMBER 23	18.70	18.70
EFT36391	08/11/2023	PAPERSCOUT	DESIGN OCTOBER HALF PAGE PRESS AD BASED ON COPY - OCTOBER 23	385.00	
			DESIGN AND PRINTING OF BIN STICKERS FOR RIVER - RICHMOND PRIMARY	550.00	935.00
EFT36392	08/11/2023	TPG NETWORK PTY LTD	INTERNET CHARGES 01/10/23 - 31/10/23	1,920.60	1,920.60
EFT36393	08/11/2023	PROTEC ASPHALT	SUPPLY & LAY ASPHALT & KERBING - CLAYTON ST FOOTPATH (WEST SIDE) BTWN CANNING HWY & FRASER ST 585M2	45,936.00	45,936.00
EFT36394	08/11/2023	CONNECTIV	IPHONE 15 PRO MAX 512GB TITANIUM - NATURAL - CEO	2,596.00	2,596.00
EFT36395	08/11/2023	M LIMBERT	CHSP VOLUNTEER MEAL REIMBURSEMENT 30/10/23	15.00	15.00
EFT36396	08/11/2023	V WANG	REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE - CHSP STAFF MEMBER	58.70	
			REIMBURSEMENT OF COST OF FIRST AID TRAINING 09/10/23 - CHSP STAFF MEMBER	135.00	193.70
EFT36397	08/11/2023	J ENGLAND	REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE - CHSP VOLUNTEER	58.70	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 05/10/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 26/10/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 02/11/23	15.00	103.70
EFT36398	08/11/2023	T ABELHA	CHSP VOLUNTEER MEAL REIMBURSEMENT 23/10/23	15.00	15.00
EFT36399	08/11/2023	FINISHING WA	BINDING OF 10 MINUTE BOOKS, 3 CONFIDENTIAL BUSINESS BOOKS, SETUP & DELIVERY	1,741.30	1,741.30

EFT36400	08/11/2023	SCOUTTA PTY LTD	FINANCE PROJECT WORK - ABC METHODOLOGY - TO 27/10/23, SYNERGY RESERVES MODULE TO 27/10/23	3,003.01	3,003.01
EFT36401	08/11/2023	P TSEN	CHSP VOLUNTEER MEAL REIMBURSEMENT 20/10/23	13.00	13.00
EFT36402	08/11/2023	REGEN STRATEGIC T /AS CGM COMMUNICATIONS PTY LTD	COMMUNITY DEVELOPMENT STRATEGY - 50% OF FINAL INSTALMENT	6,600.00	6,600.00
EFT36403	08/11/2023	H JOHNSTONE	REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE	58.70	58.70
EFT36404	08/11/2023	BROWNES DAIRY	WEEKLY MILK DELIVERY 30/10/23	6.98	
			WEEKLY MILK DELIVERY 06/11/23	6.98	13.96
EFT36405	08/11/2023	FORPARK AUSTRALIA	RACEWAY PARK - REPLACEMENT FLYING FOX UNIT	926.20	926.20
EFT36406	08/11/2023	PEACEFUL EARTH WELLBEING	NEIGHBOURHOOD LINK CLIENT ACTIVITY - 24/10/23	50.00	
			NEIGHBOURHOOD LINK CLIENT ACTIVITY - 31/10/23	50.00	100.00
EFT36407	08/11/2023	S DOUGLAS	CHSP VOLUNTEER MEAL REIMBURSEMENT 26/10/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 02/11/23	15.00	30.00
EFT36408	08/11/2023	J MUIR	CHSP VOLUNTEER MEAL REIMBURSEMENT 28/10/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 02/11/23	15.00	30.00
EFT36409	08/11/2023	THE BLACK TRUFFLE NORTH FREMANTLE	CATERING FOR PUBLIC ART PANEL MEETING 6/11/23	154.00	154.00
EFT36410	08/11/2023	VOCUS COMMUNICATIONS	MANAGED HARDWARE UC ACCESS - 01/12/23 - 31/12/23	202.40	202.40
EFT36411	08/11/2023	EASI PACKAGING PTY LTD	PAYROLL DEDUCTIONS NOVEMBER 23	2,223.52	2,223.52
EFT36412	08/11/2023	WHS FOUNDATION	2 X STAFF REGISTRATIONS FOR HEALTH AND SAFETY REPRESENTATIVES COURSE - 6-10 NOVEMBER 2023	1,980.00	1,980.00
EFT36413	08/11/2023	T & J TRAILERS PTY LTD	REPLACEMENT OF CAGE TRAILER	4,350.00	4,350.00
EFT36414	08/11/2023	SRA COMMERCIAL REFRIGERATION	CALL OUT AND INSPECTION OF UPSTAIRS REFRIGERATOR	352.00	352.00
EFT36415	08/11/2023	J THROSSELL	REIMBURSEMENT OF COST OF MOBILE PHONE COVER & CASE	153.95	153.95
EFT36416	08/11/2023	J PENDERGAST	PARTIAL REFUND OF LIFETIME DOG REGO - DOG STERILISED	150.00	150.00
EFT36417	08/11/2023	P SHEARING	PARTIAL REFUND OF LIFETIME DOG REGO - DOG STERILISED	150.00	150.00
EFT36418	08/11/2023	M HANKIN	PARTIAL REFUND OF LIFETIME DOG REGO - DOG STERILISED	150.00	150.00
EFT36420	14/11/2023	RESOURCE RECOVERY GROUP (SMRC)	FOGO GATE FEES FOR OCTOBER 23	22,209.98	22,209.98
EFT36421	14/11/2023	APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD	2 x UPGRADE & COMMISSION TO 4G MODEM, MAGNETIC ANTENNAES & A1000 CREDIT CARD READERS, BANKING LICENCES & FREIGHT AS PER QUOTE	3,245.00	3,245.00
EFT36422	14/11/2023	DONALD CANT WATTS CORKE (WA) PTY LTD	RFT01-2021/22 PROJECT MANAGER SERVICES EF OVAL PRECINCT REDEVELOPMENT - to 31/10/23	13,516.80	
			RFT05-2021/22 QUANTITY SURVEYING SERVICES EF OVAL PRECINCT REDEVELOPMENT PROJECT - CONTRACT ADMINISTRATION TO 31/10/23	3,850.00	17,366.80
EFT36423	14/11/2023	NDY MANAGEMENT PTY LIMITED T/A NORMAN DISNEY & YOUNG	RFQ15-2021/22 EAST FREMANTLE OVAL REDEVELOPMENT - HYDRAULIC ENGINEERING SERVICES - 02/10/23 - 27/10/23	1,600.50	
			RFQ13-2021/22 EF OVAL REDEVELOPMENT - MECHANICAL SERVICES- 02/10/23 - 27/10/23	933.63	
			RFQ14-2021/22 EAST FREMANTLE OVAL REDEVELOPMENT - ELECTRICAL ENGINEERING SERVICES - 02/10/23 - 27/10/23	1,521.54	4,055.67
EFT36424	14/11/2023	FORTH CONSULTING PTY LTD	RFQ19 STRUCTURAL ENGINEERING SERVICES - EAST FREMANTLE OVAL REDEVELOPMENT - OCTOBER 23	1,100.00	
			RFQ16-2021/22 EAST FTLE OVAL REDEVELOPMENT CIVIL ENGINEERING - OCTOBER 23	550.00	1,650.00
EFT36425	14/11/2023	COOPER & OXLEY GROUP PTY LTD - RETENTIONS	RFT03-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 11 RETENTIONS	9,266.36	9,266.36
EFT36426	14/11/2023	COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 11 GENERAL	3,211,926.85	3,211,926.85
EFT36427	14/11/2023	ECOSCAPE AUSTRALIA PTY LTD	FORESHORE - CONCEPT DESIGNS, RIVER STRUCTURE ASSESSMENTS & DRAWINGS - AREA ADJACENT TO FREMANTLE ROWING CLUB	15,132.94	15,132.94
EFT36428	20/11/2023	D NARDI	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36429	20/11/2023	C COLLINSON	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36430	20/11/2023	J HARRINGTON	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36431	20/11/2023	T NATALE	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36432	20/11/2023	K DONOVAN	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36433	20/11/2023	D COPSON	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36434	20/11/2023	L MAYWOOD	REFUND OF CANDIDATE DEPOSIT 2023 ELECTION	100.00	100.00
EFT36435	22/11/2023	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS NOVEMBER 23	476.87	476.87
EFT36436	22/11/2023	BUNNINGS BLDG SUPPLIES LTD	REPLACEMENT OF WORKS EQUIPMENT	146.70	146.70
EFT36437	22/11/2023	CITY OF FREMANTLE	CO-CONTRIBUTION FOR RESIDENT UTILISATION OF FREMANTLE RECYCLING CENTRE	58,841.20	58,841.20
EFT36438	22/11/2023	FREMANTLE HERALD	ADVERTISING - GEORGE STREET FESTIVAL - HALF PAGE AD	599.50	
			ADVERTISING - 2023 ELECTION RESULTS	440.00	
			HALF PAGE, COLOUR ADVERTISEMENT ON PAGE 7 AS PER COPY - 18/11/23 EDITION	605.00	1,644.50
EFT36439	22/11/2023	MAYOR JIM O'NEILL	SITTING FEES, ICT ALLOWANCE & MAYORAL ALLOWANCE - NOVEMBER 23	5,693.34	5,693.34
EFT36440	22/11/2023	TELSTRA LIMITED	CEO MOBILE 02/11/23 - 01/12/23	133.98	
			DEPOT MOBILE BACKUP - 04/11/23 - 03/12/23	19.00	
			MONTHLY DATA FEES FOR OPERATIONS & RANGERS TABLETS AND PHONES, RETIC AND VMS TRAILER 23/24 - 04/11/23 - 03/12/23	943.81	
			SUMPTON GREEN PHONES TO 07/11/23	95.08	1,191.87
EFT36441	22/11/2023	SYNERGY	POWER SUPPLY STREET LIGHTS 25/08/23 - 24/09/23	12,875.47	
			POWER SUPPLY STREET LIGHTS 25/09/23 - 24/10/23	12,503.68	25,379.15
EFT36442	22/11/2023	YOUNGS PLUMBING SERVICE P/L	DEPOT - INSPECT SEWER LINE FOR POSSIBLE OBSTRUCTION - 10/11/23	418.10	418.10
EFT36443	22/11/2023	FLEXI STAFF PTY LTD	LABOUR HIRE OPERATIONS - 31/10, 1- 2 NOVEMBER 23	1,437.56	
			LABOUR HIRE OPERATIONS 07 -10 NOVEMBR 23	1,916.75	3,354.31

EFT36444	22/11/2023	RESOURCE RECOVERY GROUP (SMRC)	QUARTERLY MEMBERSHIP CONTRIBUTIONS TOWARDS OPERATING EXPENSES 2023-24 - QUARTER 2 (OCTOBER TO DECEMBER)	7,614.75	7,614.75
EFT36445	22/11/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2 X STAFF REGISTRATION FOR AWARE SUPER WEBINAR SERIES	100.00	100.00
EFT36446	22/11/2023	STRATA GREEN	VARIOUS TOOLS AND EQUIPMENT - LITTER PICKERS, GLOVES, SAFETY GOGGLES, ETC	2,749.03	2,749.03
EFT36447	22/11/2023	CR. JENNY HARRINGTON	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84
EFT36448	22/11/2023	WOOLWORTHS GROUP LIMITED	WOOLWORTHS PURCHASES - ADMIN- 07/11/23	32.20	
			WOOLWORTHS PURCHASES - CHSP 10/11/23	78.05	
			WOOLWORTHS PURCHASES - DEPOT - 14/11/23	9.00	
			WOOLWORTHS PURCHASES - DEPOT - 17/11/23	128.15	
			WOOLWORTHS PURCHASES - DEPOT - 17/11/23	22.33	
			WOOLWORTHS PURCHASES - DEPOT 20/11/23	9.00	278.73
EFT36449	22/11/2023	CR. CLIFF COLLINSON	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84
EFT36450	22/11/2023	HYDRO JET	GRAFFITI REMOVAL - CAMP WALLER SCOUTS HALL	665.50	665.50
EFT36451	22/11/2023	LANDSCAPE YARD O'CONNOR	2 CUBIC METRES OF LAWN SAND	199.50	199.50
EFT36452	22/11/2023	SUNNY SIGN COMPANY PTY LTD	REPLACEMENT LEEUWIN CARPARK SIGNAGE	1,449.80	1,449.80
EFT36453	22/11/2023	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION DETAILS REQUEST FEES -OCTOBER 23 -	404.80	404.80
EFT36454	22/11/2023	DRAINFLOW SERVICES	INSPECTION AND CLEAN OF 3x DRAINAGE SYSTEMS (INC PRESSURE CLEAN, CCTV, AND TM) - 14/11/23	4,411.00	4,411.00
EFT36455	22/11/2023	FOCUS NETWORKS	CYBER AWARENESS TRAINING QU-6961G	2,189.00	
			MOVE SSL CERTIFICATES TO EXISTING WILDCARE CERTIFICATE QU 7230G	792.00	
			RFT04-2021/22 -23/24 FINANCIAL YEAR (CONTRACT COMMENCEMENT 28 FEBRUARY 2022)- PROJECT WORK RATE FOR OUT OF SCOPE WORKS - OCTOBER 23	198.00	3,179.00
EFT36456	22/11/2023	DVG MELVILLE VOLKSWAGEN	REPAIRS TO EMRS VEHICLE - FAULTY COOLING SYSTEM	498.00	498.00
EFT36457	22/11/2023	SNAP PRINTING	6X A3 CORFLUTE SIGNS - DOME RIVERWALL WORKS	259.05	259.05
EFT36458	22/11/2023	CR .ANDREW MCPHAIL	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84
EFT36459	22/11/2023	CR. ANDREW WHITE	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84
EFT36460	22/11/2023	APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD	2 x UPGRADE & COMMISSION TO 4G MODEM, MAGNETIC ANTENNAES & A1000 CREDIT CARD READERS, BANKING LICENCES & FREIGHT AS PER QUOTE - FINAL 50% DUE ON DELIVERY OF GOODS	2,640.00	
			PAYABLE CREDIT CARD TRANSACTIONS VIA TILL PER MONTH - OCTOBER 23	256.21	2,896.21
EFT36461	22/11/2023	CR. TONY NATALE	SITTING FEES, ICT ALLOWANCE & DEPUTY MAYORAL ALLOWANCE - NOVEMBER 23	2,511.84	2,511.84
EFT36462	22/11/2023	TOTALLY WORKWARE FREMANTLE	STAFF UNIFORM	399.20	
			STAFF UNIFORM	358.50	
			OPERATIONS STAFF UNIFORM	200.87	958.57
EFT36463	22/11/2023	COASTLINE MOWERS	INSPECT & REPAIR VARIOUS BRUSHCUTTERS AND MISC EQUIPMENT	1,795.35	1,795.35
EFT36464	22/11/2023	VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ)	FOGO- GREEN BINS - RESIDENTIAL & PRIORITY SERVICES, GENERAL WASTE RED BINS - RESIDENTIAL & PRIORITY SERVICES, GENERAL WASTE RED BINS - PARKS & RESERVES, STREET LITTER BINS, RECYCLING YELLOW BINS - RESIDENTIAL & PRIORITY, STREET LITTER BINS, GENERAL WASTE RED BINS - COMMERCIAL, RECYCLING - YELLOW BINS - COMMERCIAL, 48-50 ALEXANDRA ROAD - RECYCLING & GENERAL WASTE - OCTOBER 23	39,271.20	39,271.20
EFT36465	22/11/2023	WINC	OFFICE STATIONERIES ORDERED ON 09.11.2023 - WINC REF.	751.49	
			OFFICE STATIONERIES ORDERED ON 09.11.2023 - BACKORDER	14.61	766.10
EFT36466	22/11/2023	AMBIUS (RENTOKIL INITIAL PTY LTD)	TOWN HALL PLANT HIRE - 27/12/23 - 26/01/24	320.41	320.41
EFT36467	22/11/2023	SHRED-X PTY LTD	240L SECURITY BIN EXCHANGE - TOWN HALL AND DEPOT - 13/10/23	11.07	11.07
EFT36468	22/11/2023	PTC IRRIGATION	CARRY OUT ELECTRICAL SAFETY REMEDIATION WORK AT ULRICH PARK	2,063.16	
			IRRIGATION REPAIRS JOHN TONKIN PARK	1,097.20	
			SUPPLY IRRIGATION PARTS FOR LOCKE PARK	1,667.31	
			ULRICH PARK - IRRIGATION REPAIRS	873.40	5,701.07
EFT36469	22/11/2023	MOJO DIGITAL STUDIO	PHOTOGRAPHY - HI-RES - HEADSHOTS OF 9 ELECTED MEMBERS AND CEO, PLUS GROUP SHOT - 2 HOURS (INCLUDES 1/2 HOUR SET UP) - INCLUDES RETOUCHING	935.00	935.00
EFT36470	22/11/2023	CR KERRY DONOVAN	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84
EFT36471	22/11/2023	PAPERSCOUT	DESIGN UPDATES TO PREVIOUS CORPORATE BUSINESS PLAN, INCLUDING CLIENT AMENDMENTS. PRINTING AND DELIVERY OF 30 COPIES	3,344.00	
			3 X DIGITAL STAMPS FOR REGULATORY SERVICES PERMITS	308.00	3,652.00
EFT36472	22/11/2023	PROTEC ASPHALT	SUPPLY AND LAY ASPHALT - CLAYTON STREET (EAST SIDE) BTWN FRASER & VIEW 360M2	63,360.00	63,360.00
EFT36473	22/11/2023	HORIZON SURVEYS PTY LTD	STRATFORD ST SUMP - SURVEY AND INTEREST ONLY PLAN & LODGEMENT OF INTEREST ONLY PLAN	2,590.00	2,590.00
EFT36474	22/11/2023	JANICE IRENE ENGLAND	CHSP VOLUNTEER MEAL REIMBURSEMENT 09/11/23	4.05	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 16/11/23	15.00	19.05
EFT36475	22/11/2023	TERESA BERNARDO ABELHA	CHSP VOLUNTEER MEAL REIMBURSEMENT 13/11/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 20/11/23	15.00	30.00
EFT36476	22/11/2023	BRIGHT PROMOTIONAL PRODUCTS	250 x CARG WATER BOTTLES FOR PROMOTIONAL ACTIVITIES, 300 x WATER BOTTLES FOR PROMOTIONAL ACTIVITIES, 200 x WATER BOTTLES FOR OFFICE OF THE CEO	11,177.65	11,177.65
EFT36477	22/11/2023	CR. MARK STEWART WILSON	SITTING FEES & ICT ALLOWANCE - NOVEMBER 23	1,710.84	1,710.84

EFT36478	22/11/2023	CARABINER PTY LTD (ATF THE SANDOVER PINDER UNIT TRUST)	RFT03-2021/22 ARCHITECTURAL SERVICES - EF OVAL PRECINCT REDEVELOPMENT PROJECT - AUGUST TO OCTOBER 23	86,957.95	86,957.95
EFT36479	22/11/2023	CALL ASSOCIATES PTY LTD	STANDING ORDER FOR SERVICE AGREEMENT FOR AFTER HOURS CALL CENTRE SERVICES 23/24 - OCTOBER 23	328.35	328.35
EFT36480	22/11/2023	REGINA TETI	REIMBURSEMENT OF COST OF TICKETS FOR CLIENT OUTING - 24/11/23. CLIENTS TO BE CHARGED BY DIRECT DEBIT	850.00	850.00
EFT36481	22/11/2023	SCOUTTA PTY LTD	ASSISTANCE WITH EOY AUDIT	508.21	
			FINANCE PROJECT WORK - ABC METHODOLOGY, SYNERGY RESERVES MODULE	2,425.50	2,933.71
EFT36482	22/11/2023	PAMELA TSEN	CHSP VOLUNTEER MEAL REIMBURSEMENT 27/10/23	13.00	13.00
EFT36483	22/11/2023	GO DOORS PTY LTD	MAINTENANCE / SERVICE OF 5X ROLLER DOORS - 03/11/23	653.13	653.13
EFT36484	22/11/2023	PHOENIX CONTAINERS PTY LTD	SOCCER CLUB SEA CONTAINER HIRE - NOVEMBER 2023	140.25	140.25
EFT36485	22/11/2023	UNIRACK WA PTY LTD	DEPOT - STORAGE RACKS AS QUOTED	6,785.00	6,785.00
EFT36486	22/11/2023	BROWNES DAIRY	WEEKLY MILK DELIVERY 13/11/23	6.98	
			WEEKLY MILK DELIVERY - 20/11/23	6.98	13.96
EFT36487	22/11/2023	JESSICA MELIA	REIMBURSEMENT OF COST OF OIL FOR CHSP BUS	85.00	
			REIMBURSEMENT OF COST OF 1 X TYRES FOR CHSP BUS & REIMBURSEMENT OF COST OF CHSP CLIENT ACTIVITY	813.96	898.96
EFT36488	22/11/2023	STUART EDWARD DOUGLAS	CHSP VOLUNTEER MEAL REIMBURSEMENT 09/11/23	13.50	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 16/11/23	15.00	28.50
EFT36489	22/11/2023	JOAN MUIR	CHSP VOLUNTEER MEAL REIMBURSEMENT 09/11/23	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 16/11/23	11.90	26.90
EFT36490	22/11/2023	NEIL PATTERSON	CHSP VOLUNTEER MEAL REIMBURSEMENT 07/11/23	15.00	15.00
EFT36491	22/11/2023	RONALD PITCHER	REIMBURSEMENT OF OVERPAYMENT OF PARKING FEES - LEEUWIN LAUNCHING RAMP 08/11/23	75.20	75.20
EFT36492	22/11/2023	BING TECHNOLOGIES PTY LTD	BING MAIL SERVICES TRIAL - WALGA PSP001 INFORMATION AND COMMUNICATION TECHNOLOGIES	1,491.58	1,491.58
EFT36493	22/11/2023	EASI PACKAGING PTY LTD	PAYROLL DEDUCTIONS NOVEMBER 23	2,223.52	2,223.52
EFT36494	22/11/2023	FUTURE SHELTER	VECTOR ILLUSTRATION, BLACK AND WHITE ILLUSTRATION OF EAST FREMANTLE HERITAGE SITES	1,485.00	
			PRINTING 300 COPIES OF NOTEBOOK FOR SENIORS' XMAS LUNCH AND CITIZENSHIP CEREMONIES & PRINTING 300 COPIES OF NOTEBOOK FOR MARKETING AND FOR SALE	5,923.50	7,408.50
EFT36495	22/11/2023	INFORMATION PROFICIENCY	RFQ001-2023/24 STATUTORY REVIEW OF RECORD KEEPING PLAN AND OTHER RELATED PROJECTS - MILESTONE 1 - COMMENCEMENT (25%)	3,850.00	3,850.00
EFT36496	22/11/2023	VIVID PROPERTY PERTH	MAINTENANCE WORK REQUIRED FOR 65 ALLEN STREET	1,400.00	1,400.00
EFT36497	22/11/2023	DANIEL PHILLIP HUTCHINSON	RATES REFUND	4,275.00	4,275.00
			EFT TOTAL	3,929,606.54	3,929,606.54
	Direct Debit - November 2023	Supplier	Description	Inv Amount	EFT
		CBA	INTEREST ADJUSTMENT	0.16	0.16
		CBA	DEBIT INTEREST	177.28	177.28
		CBA	MERCHANT FEE	230.74	230.74
		CBA	MERCHANT FEE	1,243.49	1,243.49
		EXETEL	EXETEL INTERNET	99.00	99.00
		FLEETCARE	FLEETCARE PAYMENT	2,324.79	2,324.79
		AMEX	AMEX FEE	273.16	273.16
		TILL	TILL SIMPLEPAY FEE	493.75	493.75
		SUPERCHOICE	EMPLOYEE SUPERANNUATION - NOVEMBER 23	53,671.56	53,671.56
		CBA	CBA TERM DEPOSIT	1,000,000.00	1,000,000.00
		CBA	ACCOUNT SERVICE TRANSACTION FEES	12.00	12.00
		CBA	BPOINT TRANSACTION FEES	77.44	77.44
		CBA	REJECT RETURN FEES	2.50	2.50
		CBA	BPAY TRANSACTION FEES	425.44	425.44
		CBA	COMMBIZ TRANSACTION FEES	38.47	38.47
			DIRECT DEBIT TOTAL	1,059,069.78	1,059,069.78
	Credit Cards - November 2023	Supplier	Description	Inv Amount	EFT
		CREDIT CARD - ANDREW DRIVER	JB HI-FI - PHONE GLASS PROTECTOR AND CASE	89.90	89.90
		CREDIT CARD - NICK KING	OZWASHROOM - VERTICAL BABY CHANGE STATION	931.00	931.00
			BLACKWOODS - PPE & LIQUID SOLVENT	263.64	263.64
			ABC DISTRIBUTIONS - SOAP DISPENSERS PUBLIC TOILETS	151.80	151.80
			INK STATION - BLACK COPIER/PRINTER TONER	63.86	63.86
		CREDIT CARD - PETER KOCIAN	RAC MOTORING - BATTERY 1GMR574	262.00	262.00
			CPP CONVENTION CENTRE PERTH - PARKING CONFERENCE	24.23	24.23
			HELLO VISITOR - SUBSCRIPTION FEES	30.58	30.58
			MAILCHIMP ATLANTA - SUBSCRIPTION FEES	81.82	81.82
			POSH PIZZA- CATERING	231.00	231.00
			FRESH PROVISIONS- CATERING	53.97	53.97
			GILBERTS FRESH - CATERING	107.94	107.94
			SURVEY MONKEY - SUBSCRIPTIONS	384.00	384.00
			PICOBELLO - CATERING	40.00	40.00
			FACEBK - SUBSCRIPTION	1.65	1.65
		CREDIT CARD - ANDREW MALONE	KMART - GEORGE STREET FESTIVAL	42.90	42.90

		COLES - GEORGE STREET FESTIVAL	11.40	11.40
		SILVER SPRINGS - SIGNAGE	178.40	178.40
		DMIRS - LIFT REGISTRATION	691.00	691.00
		EVUP.COM.AU-CHARGING COUNCIL ELECTRIC VEHICLE	2.00	2.00
		EVUP.COM.AU-CHARGING COUNCIL ELECTRIC VEHICLE	2.00	2.00
		EVUP.COM.AU-CHARGING COUNCIL ELECTRIC VEHICLE	2.00	2.00
		FRESH PROVISIONS - CATERING	184.00	184.00
		BUNNINGS - FESTIVAL EQUIPMENT	262.64	262.64
		OFFICEWORKS - EQUIPMENT FOR FESTIVAL	257.20	257.20
	CREDIT CARD - JANINE MAY	JESSON FLOWERS - FOR B BROWNING	94.00	94.00
		COLES CANNINGVALE - REFRESHMENTS	77.60	77.60
		DOMINOES EAST FREMANTLE - CATERING	84.99	84.99
		MEGA MUSIC - GIFT, RICHMOND PRIMARY SCHOOL	100.00	100.00
		MEGA MUSIC - GIFT, RICHMOND PRIMARY SCHOOL	100.00	100.00
	CREDIT CARD - REGINA TETI	TERRY WHITE CHEMMART - BANDS AIDS FOR FIRST AID	15.96	15.96
		OFFICEWORKS - STATIONERY SUPPLIES	71.38	71.38
		MOTOR MUSEUM OF WA - CHSP CLIENT OUTING	96.00	96.00
		KMART - CLIENT CHRISTMAS CARDS	38.40	38.40
		WOOLWORTHS - CLIENT GIFT WRAPPING MATERIAL	22.40	22.40
	CREDIT CARD - JONATHAN THROSSELL	ANNUAL FEE	13.33	13.33
		SP KINGS SQUARE - PARKING	16.36	16.36
		CREDIT CARD TOTAL	5,081.35	5,081.35
		<i>Description</i>	<i>GROSS PAY</i>	<i>EFT</i>
		PAYROLL FORTNIGHT ENDING 14/11/23	156,358.32	156,358.32
		PAYROLL FORTNIGHT ENDING 28/11/23	163,631.76	163,631.76
		PAYROLL TOTALS	319,990.08	319,990.08
		AMPOL FUEL CARDS- OCTOBER 23	6,240.74	6,240.74
		GRAND TOTAL	5,320,313.29	5,320,313.29

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Tax invoice/adjustment note
TOWN OF EAST FREMANTLE
PO Box1097
FREMANTLE WA 6959

Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	1 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc. GST	Amount \$ inc GST	Trn fee inc. GST	=	Total \$ Inc GST	GST on supply	GST on trn fee
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Details of fleet transactions processed from 01 to 31/10/2023

Domestic														
	1207	Rego	1GUN822	Crd Holder ADMINISTRATION										
Ampol Foodary Fremantle Eas	10/10	20:37	E013612	71961	Premium 95 A	42.15	192.4000	81.10				81.10	7.37	
Ampol Foodary Forrest Highw	14/10	15:38	E032039	72635	Premium 95 A	47.58	200.4000	95.35				95.35	8.67	
Ampol Foodary Fremantle Eas	23/10	19:04	E013824	73156	Premium 95 A	37.00	194.4000	71.93				71.93	6.54	
Domestic total						126.73		248.38	0.00			248.38	22.58	0.00

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Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	2 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc. GST	Amount \$ inc GST	Trn fee inc. GST	=	Total \$ Inc GST	GST on supply	GST on trn fee
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Domestic 4063														
	2506	Rego	1DTJ953	Crd Holder HACC										
Ampol Foodary Fremantle Eas	04/10	14:07	E016498	86130	Unleaded	60.11	197.9272	118.97				118.97	10.82	
Ampol Foodary Fremantle Eas	11/10	11:29	E016777	86460	Unleaded	58.23	190.2052	110.76				110.76	10.07	
Ampol Foodary Fremantle Eas	19/10	12:51	E013762	86822	Unleaded	62.82	191.9212	120.56				120.56	10.96	
Ampol Foodary Fremantle Eas	26/10	14:00	E017301	87198	Unleaded	68.74	194.9462	134.01				134.01	12.18	
Domestic total						249.90		484.30	0.00			484.30	44.03	0.00

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Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	3 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 4085													
0483 Rego 1GBT981 Crd Holder HACC													
Ampol Foodary Fremantle Eas	02/10	08:39	E016368		119291	Unleaded	31.99	189.4000	60.59		60.59	5.51	
Ampol Foodary Fremantle Eas	06/10	15:54	E013538		119692	Unleaded	42.30	194.8692	82.43		82.43	7.49	
Ampol Foodary Fremantle Eas	13/10	15:53	E013638		120033	Unleaded	40.02	189.7762	75.95		75.95	6.90	
Ampol Foodary Fremantle Eas	20/10	16:33	E013779		120422	Unleaded	45.17	192.5812	86.99		86.99	7.91	
Ampol Foodary O'Connor	27/10	10:31	E074980		120771	Unleaded	43.03	194.8142	83.83		83.83	7.62	
Domestic total							202.51		389.79	0.00	389.79	35.43	0.00

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Tax invoice/adjustment note
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Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	4 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 4088													
0467 Rego 1GCCQ228 Crd Holder HACC													
Ampol Foodary Fremantle Eas	04/10	14:03	E016497		169762	Unleaded	30.87	197.9272	61.10		61.10	5.55	
Ampol Foodary Fremantle Eas	06/10	15:30	E016605		170002	Unleaded	24.35	194.8692	47.45		47.45	4.31	
Ampol Foodary Fremantle Eas	13/10	10:31	E016860		170378	Unleaded	42.44	189.7762	80.54		80.54	7.32	
Ampol Foodary Fremantle Eas	18/10	13:54	E017051		170590	Unleaded	25.29	191.5142	48.43		48.43	4.40	
Ampol Foodary O'Connor	20/10	15:00	E074341		170815	Unleaded	25.75	192.5262	49.58		49.58	4.51	
Ampol Foodary Fremantle Eas	25/10	16:09	E013869		171107	Unleaded	32.99	194.5172	64.17		64.17	5.83	
Ampol Foodary Fremantle Eas	30/10	09:41	E017426		171336	Unleaded	25.99	183.4000	47.67		47.67	4.33	
Domestic total							207.68		398.94	0.00	398.94	36.25	0.00

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Account no 0200402776
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Tax invoice detail

Invoice ref no	0302156400
page	5 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 4089													
						Rego 1GCO227 Crd Holder HACC							
Ampol Foodary Fremantle Eas	09/10	08:27	E016687		77021	Unleaded	44.52	185.4000	82.54		82.54	7.50	
Ampol Foodary Fremantle Eas	12/10	14:30	E016830		77293	Unleaded	41.89	189.7432	79.48		79.48	7.23	
Ampol Foodary Fremantle Eas	18/10	08:30	E017027		77484	Unleaded	30.73	191.5142	58.85		58.85	5.35	
Ampol Foodary Fremantle Eas	23/10	08:18	E017188		77761	Unleaded	39.39	179.4000	70.67		70.67	6.42	
Ampol Foodary Fremantle Eas	25/10	14:33	E017272		78062	Unleaded	41.17	194.5172	80.08		80.08	7.28	
Ampol Foodary Fremantle Eas	27/10	14:52	E017357		78306	Unleaded	37.68	194.8692	73.43		73.43	6.68	
Domestic total							235.38		445.05	0.00	445.05	40.46	0.00

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Account no 0200402776
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Tax invoice detail

Invoice ref no	0302156400
page	6 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 4091													
						Rego 1GDV315 Crd Holder							
Ampol Foodary Fremantle Eas	20/10	07:54	E017087		60667	Premium Diesel A	73.61	215.1950	158.41		158.41	14.40	
Domestic total							73.61		158.41	0.00	158.41	14.40	0.00

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PO Box1097
FREMANTLE WA 6959

Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	7 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	Tm fee inc GST	=	Total \$ inc GST	GST on supply	GST on tm fee
Domestic 4098														
6983	19/10	08:54	Rego 1GHV402	E017069		Crd Holder GARDENS								
Ampol Foodary Fremantle Eas					121180	Premium Diesel A	70.37	214.4580	150.91			150.91	13.72	
Domestic total							70.37		150.91	0.00		150.91	13.72	0.00

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Invoice ref no	0302156400
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Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	Tm fee inc GST	=	Total \$ inc GST	GST on supply	GST on tm fee
Domestic 4099														
7007	11/10	07:08	Rego 1GJE260	E016761		Crd Holder WORKS								
Ampol Foodary Fremantle Eas					696	Premium Diesel A	10.98	213.2150	23.41			23.41	2.13	
Domestic total							10.98		23.41	0.00		23.41	2.13	0.00

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Account no 0200402776
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Tax invoice detail

Invoice ref no	0302156400
page	9 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+	Tm fee inc GST	=	Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 5002															
7015 Rego 1GKM815 Crd Holder WORKS															
Ampol Foodary Fremantle Eas	13/10	11:41	E016863		54842	Premium Diesel A	85.14	209.7720	178.60				178.60	16.24	
Ampol Foodary Fremantle Eas	27/10	13:37	E017353		55273	Premium Diesel A	114.60	213.0940	244.21				244.21	22.20	
Domestic total							199.74		422.81	0.00			422.81	38.44	0.00

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TOWN OF EAST FREMANTLE
PO Box1097
FREMANTLE WA 6959

Account no 0200402776
Date 31/10/2023

Tax invoice detail

Invoice ref no	0302156400
page	10 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+	Tm fee inc GST	=	Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 5008															
8765 Rego 1GQD688 Crd Holder GARDENS															
Ampol Foodary Fremantle Eas	06/10	07:27	E016565		54669	Premium Diesel A	65.90	222.0260	146.32				146.32	13.30	
Domestic total							65.90		146.32	0.00			146.32	13.30	0.00

 Ampol Australia Petroleum Pty Ltd ACN 000 032 128 ABN 17 000 032 128


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Tax invoice detail

Invoice ref no	0302156400
page	11 of 19
Total inc GST \$	6240.74
GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST +	Tm fee inc GST =	Total \$ Inc GST	GST on supply	GST on tm fee
Domestic 5009													
██████████ 2809 Rego 1GQJ387 Crd Holder RANGERS SERVICES													
Ampol Foodary Fremantle Eas	30/09	07:58	E016305		80452	Premium Diesel A	30.36	221.8610	67.36	0.19	67.55	6.12	0.02
Ampol Foodary Fremantle Eas	01/10	13:07	E016351		80602	Premium Diesel A	21.61	221.6850	47.91	0.19	48.10	4.36	0.02
Ampol Foodary Fremantle Eas	09/10	10:39	E016696		80860	Premium Diesel A	34.30	219.1000	75.15		75.15	6.83	
Ampol Foodary Fremantle Eas	14/10	13:35	E016911		81101	Premium Diesel A	32.38	209.8490	67.95		67.95	6.18	
Ampol Foodary Fremantle Eas	18/10	16:29	E013753		81393	Premium Diesel A	40.68	213.1820	86.72		86.72	7.88	
Ampol Foodary Fremantle Eas	21/10	08:49	E017130		81549	Premium Diesel A	20.84	215.7230	44.96		44.96	4.09	
Ampol Foodary Fremantle Eas	25/10	16:35	E013875		81860	Premium Diesel A	41.00	215.3820	88.31		88.31	8.03	
Domestic total							221.17		478.36	0.38	478.74	43.49	0.04

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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST +	Tm fee inc GST =	Total \$ Inc GST	GST on supply	GST on tm fee
Domestic 5020													
██████████ 3076 Rego 1HMC350 Crd Holder WORKS													
Ampol Foodary Fremantle Eas	03/10	15:13	E016450		20920	Premium Diesel A	119.73	221.6520	265.38		265.38	24.13	
Ampol Foodary Fremantle Eas	24/10	11:30	E013840		21566	Premium Diesel A	115.95	215.9430	250.39		250.39	22.76	
Domestic total							235.68		515.77	0.00	515.77	46.89	0.00

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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic 5021													
3159 Rego 1HLR056 Crd Holder WORKS													
Ampol Foodary Fremantle Eas	02/10	12:53	E016396		11991	Premium Diesel A	50.15	221.6850	111.18		111.18	10.11	
						Domestic total	50.15		111.18	0.00	111.18	10.11	0.00

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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic P5003													
4055 Rego 1GMR567 Crd Holder													
Ampol Foodary Murdoch	05/10	17:33	E010745		85640	Premium 95 A	53.61	210.0602	112.61		112.61	10.24	
Ampol Foodary South Lake	15/10	12:33	E011008		86020	Premium 95 A	37.01	197.4000	73.06		73.06	6.64	
Ampol Foodary Murdoch	25/10	15:51	E012977		86589	Unleaded	51.80	194.5172	100.76		100.76	9.16	
						Domestic total	142.42		286.43	0.00	286.43	26.04	0.00

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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic P5015													
7072	Rego	1GYB392	Crd Holder										
Ampol Foodary Fremantle Eas	05/10	06:57	E016522		938	Premium Diesel A	25.08	222.6530	55.84		55.84	5.08	
Ampol Foodary Fremantle Eas	17/10	07:09	E016981		991	Premium Diesel A	27.51	211.7630	58.26		58.26	5.30	
Ampol Foodary Fremantle Eas	19/10	06:55	E017062		998	Premium Diesel A	22.82	214.4580	48.94		48.94	4.45	
Domestic total							75.41		163.04	0.00	163.04	14.83	0.00

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Invoice ref no	0302156400
page	16 of 19
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GST amount \$	567.36

Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	+ Tm fee inc GST	= Total \$ Inc GST	GST on supply	GST on trn fee
Domestic P5016													
7106	Rego	1GYB393	Crd Holder										
Ampol Foodary Fremantle Eas	04/10	10:31	E013519		659	Premium Diesel A	29.91	221.9930	66.40		66.40	6.04	
Ampol Foodary Fremantle Eas	12/10	10:22	E016818		663	Premium Diesel A	23.37	210.9820	49.31		49.31	4.48	
Ampol Foodary Fremantle Eas	19/10	07:20	E017065		667	Premium Diesel A	28.65	214.4580	61.44		61.44	5.59	
Ampol Foodary Fremantle Eas	26/10	10:19	E017289		671	Premium Diesel A	24.86	214.6010	53.35		53.35	4.85	
Domestic total							106.79		230.50	0.00	230.50	20.96	0.00

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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	Tm fee inc GST	Total \$ Inc GST	GST on supply	GST on tm fee
Domestic P5018													
██████████ 7406 Rego	1HHZ552					Crd Holder							
Ampol Foodary Fremantle Eas	03/10	08:28	E016422		52067	Premium Diesel A	48.62	221.6520	107.77		107.77	9.80	
Ampol Foodary Fremantle Eas	04/10	15:58	E016503		52250	Premium Diesel A	31.40	221.9930	69.71		69.71	6.34	
Ampol Foodary Fremantle Eas	09/10	08:17	E016684		52471	Premium Diesel A	38.81	219.1000	85.03		85.03	7.73	
Ampol Foodary Fremantle Eas	11/10	08:25	E016763		52667	Premium Diesel A	32.43	213.2150	69.15		69.15	6.29	
						Oils/Lubricants			52.00		52.00	4.73	
Ampol Foodary Fremantle Eas	16/10	08:28	E016961		52471	Premium Diesel A	55.98	209.8490	117.47		117.47	10.68	
Ampol Foodary Fremantle Eas	18/10	08:29	E017026		53230	Premium Diesel A	38.00	213.1820	81.01		81.01	7.36	
Ampol Foodary Fremantle Eas	20/10	08:25	E017090		53487	Premium Diesel A	43.63	215.1950	93.89		93.89	8.54	
Ampol Foodary Fremantle Eas	23/10	15:13	E013812		53711	Premium Diesel A	35.50	215.7230	76.58		76.58	6.96	
Ampol Foodary Fremantle Eas	27/10	08:27	E017334		53938	Premium Diesel A	41.31	213.0940	88.03		88.03	8.00	
Domestic total							365.68		840.64	0.00	840.64	76.43	0.00

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Domestic P5019													
██████████ 6876 Rego						Crd Holder OPERATIONS							
Ampol Foodary Fremantle Eas	02/10	11:48	E016381		0	Unleaded	91.58	189.4000	173.45		173.45	15.77	
						Premium Diesel A	18.90	221.6850	41.90		41.90	3.81	
Ampol Foodary Fremantle Eas	27/10	07:35	E017327		100	Unleaded	116.23	194.8692	226.50		226.50	20.59	
						Premium Diesel A	44.27	213.0940	94.34		94.34	8.58	
Domestic total							270.98		536.19	0.00	536.19	48.75	0.00

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page	19 of 19
Total inc GST \$	6240.74
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Card details Location	Date	Time	Trans no	Order no	Odo reading	Product	Quantity	Unit of inc GST	Amount \$ inc GST	Trm fee inc GST	=	Total \$ inc GST	GST on supply	GST on trm fee
Domestic P5022														
			5194	Rego THSK094		Crd Holder								
Ampol Foodary Fremantle Eas	06/10	14:23	E016600		26902	Unleaded	36.75	194.8692	71.61			71.61	6.51	
Ampol Foodary Midvale	16/10	17:08	E006917		27510	Unleaded	40.19	177.4000	71.30			71.30	6.48	
Ampol Foodary Fremantle Eas	24/10	17:08	E013854		287150	Unleaded	37.78	177.4000	67.02			67.02	6.09	
Domestic total							114.72		209.93	0.00		209.93	19.08	0.00

 Ampol Australia Petroleum Pty Ltd ACN 000 032 128 ABN 17 000 032 128

Total inc GST \$ 6240.74

13.5 AUDITED ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Report Reference Number	OCR-2513
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple
Documents tabled	Nil
Attachments	

1. Audited Annual Financial Report for the Year Ended 30 June 2023 inclusive of the Auditor's Report

PURPOSE

This report presents the Audited Annual Financial Report for the Year Ended 30 June 2023 to Council. This is inclusive of the Independent Audit Report, addressed to the Councillors of the Town of East Fremantle.

EXECUTIVE SUMMARY

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*. Local Governments are required to submit the annual financial report to its auditor by the 30 September.

BACKGROUND

Part 7 of the *Local Government Act 1995* deals with matters specific to the conduct of local government audit. Section 7.12A requires that a local government do the following amongst other things:

- Examine the audit report;
- Determine if any matters raised by the audit report, require action to be taken;
- Ensure that appropriate action is taken in respect of those matters;
- Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters;
- Provide a copy of that report to the Minister within 3 months after the audit report is received by the local government; and
- Within 14 days after a local government gives a report to the Minister, the CEO must publish a copy of the report on the local government's official website.

CONSULTATION

Office of the Auditor General
 Manager Finance
 Chief Executive Officer

STATUTORY ENVIRONMENT
Annual Financial Report

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* applies to audit in local government.

After the annual financial report has been audited, the CEO is to sign and append to the report a declaration. A copy of the annual financial report is then to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

Annual Report

Under s5.54 of the *Local Government Act 1995*, the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year. If the auditor's report is not available in time for the annual report to be accepted by this date, the annual report is to be accepted no later than two months after the auditor's report becomes available.

Under s5.27(2), an electors' general meeting is to be held on a day selected by the local government but no more than 56 days after the local government accepts the annual report for the previous financial year.

Local Governments are required to publish the annual report, including audit reports, on their website within 14 days after the report has been adopted by Council.

Annual Electors' Meeting

Under s5.29 of the *Local Government Act 1995*, a local government must give at least 14 days' local public notice of the date, time, place and purpose of the meeting.

POLICY IMPLICATIONS

There are no Council Policies relevant to this item.

FINANCIAL IMPLICATIONS

The Town accrued expenditure of \$53,750 ex GST in audit fees for 2022/23. This compares to \$48,000 ex GST the previous year.

STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That the Town receives a qualified audit report	Possible (3)	Moderate (3)	Moderate (5-9)	Reputation/ Compliance	Control through robust internal controls and staff development

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)	
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)	

Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable.

COMMENT

Annual Financial Report

The Town had its exit meeting with the Office of the Auditor General on Wednesday 22 November 2023. It was anticipated that the Auditor's Report would be issued shortly after this date.

The Town subsequently received correspondence from the Office of the Auditor General on the 4 December 2023 that the Resource Recovery Group has amended accounting estimates, which has impacted the Town's financial statements (Investment in Associate). This has resulted in a delay in the Auditor's Report being issued to the Town which is unfortunately outside of the Town's control. Should the Auditor's Report not be available for this Council Meeting, the agenda item will be withdrawn.

The above matter will result in an emphasis of matter included in the Auditor's Report. The Town has been advised of the following draft wording:

Emphasis of matter – Investment in associates

I draw attention to Note 23 to the financial report, which states that, following the end of the financial year ended 30 June 2023, the two remaining member council participants have resolved to withdraw from Resource Recovery Group effective from 1 July 2025. My opinion is not modified in respect of this matter.

Annual Report

Under s5.54 of the *Local Government Act 1995*, the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year. If the auditor's report is not available in time for the annual report to be accepted by this date, the annual report is to be accepted no later than two months after the Auditor's Report becomes available.

As the issuance of the Auditor's Report has been delayed, and the Annual Report written content is not yet complete at the time of writing this report, it may not be possible to submit the Annual Report to the December 2023 Ordinary Council Meeting. Pursuant to the above requirement, Council will need to set a special meeting to accept the Annual Report within two months of the date of the Auditor's Report.

Once Council accepts the Annual Report, it can then set the date for elector's general meeting. The Town is required to provide 14 days' public notice of the elector's general meeting.

The following dates are therefore proposed:

- Acceptance of Annual Report - Special Council Meeting, Tuesday 30 January 2024 @ 6.30pm
- 14 Days' Local Public Notice of Annual Meeting of Electors - From Saturday 3 February 2024
- Annual Electors' Meeting – Tuesday 20 February 2024

CONCLUSION

That Council receives the Annual Financial Report for the Year Ended 30 June 2023 and determines meeting dates for the acceptance of the Annual Report and the Annual Electors' Meeting.

13.5 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 071212

OFFICER RECOMMENDATION:

Moved Cr Natale, seconded Cr Maywood

That Council:

- 1. receives the Audited Annual Financial Report for the Year Ended 30 June 2023, inclusive of the independent Auditor's Report.**
- 2. resolves that a Special Meeting of Council be held on Tuesday 30 January 2024 in the Council Chambers, commencing at 6.30pm, for the purpose of accepting the Annual Report for the Year Ended 30 June 2023.**

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page.

TOWN OF EAST FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

An inclusive community balancing growth, lifestyle and sustainability.

Principal place of business:
135 Canning Highway
East Fremantle WA

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

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

STATEMENT BY CEO

The accompanying financial report of the Town of East Fremantle has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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

Signed on the 8th day of December 2023



Chief Executive Officer

Jonathan Throssell

Name of Chief Executive Officer

TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),25	8,677,877	8,660,135	8,302,387
Grants, subsidies and contributions	2(a)	1,283,167	907,014	1,082,054
Fees and charges	2(a)	1,523,133	1,442,358	1,382,038
Interest revenue	2(a)	608,758	98,000	72,311
Other revenue	2(a)	53,697	27,170	215,971
		12,146,632	11,134,677	11,054,761
Expenses				
Employee costs	2(b)	(4,804,595)	(4,736,197)	(4,436,672)
Materials and contracts		(4,096,164)	(4,028,396)	(3,510,439)
Utility charges		(236,291)	(259,034)	(255,191)
Depreciation		(1,817,749)	(2,103,440)	(2,071,668)
Finance costs	2(b)	(9,425)	(16,250)	(14,220)
Insurance		(220,712)	(228,901)	(197,780)
Other expenditure	2(b)	(798,659)	(775,797)	(798,313)
		(11,983,595)	(12,148,015)	(11,284,283)
		163,037	(1,013,338)	(229,522)
Capital grants, subsidies and contributions	2(a)	10,019,839	14,099,113	1,156,549
Gain on disposal of assets held for sale		407,382	0	0
Profit on asset disposals		41,577	487,693	32,651
Loss on asset disposals		(4,797,942)	0	(4,738)
Fair value adjustments to financial assets at fair value through profit or loss	4	3,686	0	3,997
Share of net profit of associates accounted for using the equity method	22(c)	(779,549)	0	(47,410)
		4,894,993	14,586,806	1,141,049
Net result for the period		5,058,030	13,573,468	911,527
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	9,483,113	0	1,285,323
Total other comprehensive income for the period	16	9,483,113	0	1,285,323
Total comprehensive income for the period		14,541,143	13,573,468	2,196,850

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



**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CURRENT ASSETS			
Cash and cash equivalents	3	14,631,561	7,067,665
Trade and other receivables	5	741,694	252,401
Other assets	6	167,731	52,099
Assets classified as held for sale	6	0	1,442,619
TOTAL CURRENT ASSETS		15,540,986	8,814,784
NON-CURRENT ASSETS			
Trade and other receivables	5	96,650	95,847
Other financial assets	4	81,490	77,804
Investment in associate	22(a)	871,324	1,382,443
Property, plant and equipment	7	41,422,143	31,855,046
Infrastructure	8	45,730,099	38,970,743
Right-of-use assets	10(a)	208,607	238,311
TOTAL NON-CURRENT ASSETS		88,410,313	72,620,194
TOTAL ASSETS		103,951,299	81,434,978
CURRENT LIABILITIES			
Trade and other payables	11	4,750,979	1,854,813
Other liabilities	12	6,642,115	1,801,616
Lease liabilities	10(b)	44,114	38,617
Borrowings	13	5,068	98,204
Employee related provisions	14	757,227	718,704
Other provisions	15	268,434	0
TOTAL CURRENT LIABILITIES		12,467,937	4,511,954
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	198,300	216,187
Borrowings	13	94,112	99,537
Employee related provisions	14	125,624	83,117
TOTAL NON-CURRENT LIABILITIES		418,036	398,841
TOTAL LIABILITIES		12,885,973	4,910,795
NET ASSETS		91,065,326	76,524,183
EQUITY			
Retained surplus		38,114,935	33,211,629
Reserve accounts	28	2,638,933	2,484,209
Revaluation surplus	16	50,311,458	40,828,345
TOTAL EQUITY		91,065,326	76,524,183

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



**TOWN OF EAST FREMANTLE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

		RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
	NOTE	Actual	Actual	Actual	Actual
		\$	\$	\$	\$
Balance as at 1 July 2021		33,798,518	985,793	39,543,022	74,327,333
Comprehensive income for the period					
Net result for the period		911,527	0	0	911,527
Other comprehensive income for the period	16	0	0	1,285,323	1,285,323
Total comprehensive income for the period		911,527	0	1,285,323	2,196,850
Transfers from reserve accounts	28	43,720	(43,720)	0	0
Transfers to reserve accounts	28	(1,542,136)	1,542,136	0	0
Balance as at 30 June 2022		33,211,629	2,484,209	40,828,345	76,524,183
Comprehensive income for the period					
Net result for the period		5,058,030	0	0	5,058,030
Other comprehensive income for the period	16	0	0	9,483,113	9,483,113
Total comprehensive income for the period		5,058,030	0	9,483,113	14,541,143
Transfers from reserve accounts	28	3,059,287	(3,059,287)	0	0
Transfers to reserve accounts	28	(3,214,011)	3,214,011	0	0
Balance as at 30 June 2023		38,114,935	2,638,933	50,311,458	91,065,326

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



**TOWN OF EAST FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		8,645,505	8,360,130
Grants, subsidies and contributions		1,085,873	1,085,066
Fees and charges		3,289,098	1,729,304
Interest revenue		608,758	72,311
Goods and services tax received		1,428,050	504,668
Other revenue		53,697	237,520
		<u>15,110,981</u>	<u>11,988,999</u>
Payments			
Employee costs		(4,702,224)	(4,402,142)
Materials and contracts		(3,187,505)	(3,391,069)
Utility charges		(236,291)	(255,191)
Finance costs		(9,425)	(14,220)
Insurance paid		(220,712)	(197,780)
Goods and services tax paid		(1,671,020)	(342,582)
Other expenditure		(784,962)	(770,984)
		<u>(10,812,139)</u>	<u>(9,373,968)</u>
Net cash provided by (used in) operating activities		<u>4,298,842</u>	<u>2,615,031</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(12,353,340)	(1,154,983)
Payments for construction of infrastructure	8(a)	(1,070,224)	(657,402)
Capital grants, subsidies and contributions		14,927,453	2,627,000
Proceeds from assets held for sale		1,850,000	0
Proceeds from sale of property, plant & equipment		49,040	66,788
Net cash provided by (used in) investing activities		<u>3,402,929</u>	<u>881,403</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(97,259)	(103,104)
Payments for principal portion of lease liabilities	27(b)	(40,616)	(37,551)
Net cash provided by (used In) financing activities		<u>(137,875)</u>	<u>(140,655)</u>
Net increase (decrease) in cash held		<u>7,563,896</u>	<u>3,355,779</u>
Cash at beginning of year		7,067,665	3,711,886
Cash and cash equivalents at the end of the year	3	<u>14,631,561</u>	<u>7,067,665</u>

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



**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	8,677,877	8,660,135	8,302,387
Grants, subsidies and contributions		1,283,167	907,014	1,082,054
Fees and charges		1,523,133	1,442,358	1,382,038
Interest revenue		608,758	98,000	72,311
Other revenue		53,697	27,170	215,971
Profit on asset disposals		41,577	487,693	32,651
Fair value adjustments to financial assets at fair value through profit or loss	4	3,686	0	3,997
Share of net profit of associates accounted for using the equity method	22(c)	(779,549)	0	(47,410)
		11,412,346	11,622,370	11,043,999
Expenditure from operating activities				
Employee costs		(4,804,595)	(4,736,197)	(4,436,672)
Materials and contracts		(4,096,164)	(4,028,396)	(3,510,439)
Utility charges		(236,291)	(259,034)	(255,191)
Depreciation		(1,817,749)	(2,103,440)	(2,071,668)
Finance costs		(9,425)	(16,250)	(14,220)
Insurance		(220,712)	(228,901)	(197,780)
Other expenditure		(798,659)	(775,797)	(798,313)
Loss on asset disposals		(4,797,942)	0	(4,738)
		(16,781,537)	(12,148,015)	(11,289,021)
Non-cash amounts excluded from operating activities	26(a)	7,405,386	1,601,825	2,092,869
Amount attributable to operating activities		2,036,195	1,076,180	1,847,847
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		10,019,839	14,099,113	1,156,549
Proceeds from disposal of assets		49,040	167,568	66,788
Proceeds from assets held for sale		1,850,000	1,500,000	0
		11,918,879	15,766,681	1,223,337
Outflows from investing activities				
Payments for investments in associates	22(b)	(268,434)	0	0
Purchase of property, plant and equipment	7(a)	(12,353,340)	(14,220,450)	(1,154,983)
Purchase and construction of infrastructure	8(a)	(1,070,224)	(1,143,127)	(657,402)
		(13,691,998)	(15,363,577)	(1,812,385)
Non-cash amounts excluded from investing activities	26(b)	268,434	0	0
Amount attributable to investing activities		(1,504,685)	403,104	(589,048)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	0	0
Transfers from reserve accounts	28	3,059,287	494,250	43,720
		3,059,287	494,250	43,720
Outflows from financing activities				
Repayment of borrowings	27(a)	(97,259)	(102,000)	(103,104)
Payments for principal portion of lease liabilities	27(b)	(40,616)	(45,000)	(37,551)
Transfers to reserve accounts	28	(3,214,011)	(2,344,226)	(1,542,136)
		(3,351,886)	(2,491,226)	(1,682,791)
Amount attributable to financing activities		(292,599)	(1,996,976)	(1,639,071)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(c)	512,821	517,692	893,093
Amount attributable to operating activities		2,036,195	1,076,180	1,847,847
Amount attributable to investing activities		(1,504,685)	403,104	(589,048)
Amount attributable to financing activities		(292,599)	(1,996,976)	(1,639,071)
Surplus or deficit after imposition of general rates	26(c)	751,732	0	512,821

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



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

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Judgements and estimates

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

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

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.



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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle



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

2. REVENUE AND EXPENSES

(a) Revenue (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Fees & Charges Mooring Pen Fees	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on	On entry or at conclusion of hire

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

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

2. REVENUE AND EXPENSES

(a) Revenue (Continued)

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

For the year ended 30 June 2023

Nature	Contracts with customers Actual \$	Capital grant/contributions Actual \$	Statutory Requirements Actual \$	Other Actual \$	Total Actual \$
Rates	0	0	8,677,877	0	8,677,877
Grants, subsidies and contributions	1,283,167	0	0	0	1,283,167
Fees and charges	821,427	0	701,706	0	1,523,133
Interest revenue	0	0	53,298	555,460	608,758
Other revenue	53,697	0	0	0	53,697
Capital grants, subsidies and contributions	0	10,019,839	0	0	10,019,839
Total	2,158,291	10,019,839	9,432,881	555,460	22,166,471

For the year ended 30 June 2022

Nature	Contracts with customers Actual \$	Capital grant/contributions Actual \$	Statutory Requirements Actual \$	Other Actual \$	Total Actual \$
Rates	0	0	8,302,387	0	8,302,387
Grants, subsidies and contributions	1,082,054	0	0	0	1,082,054
Fees and charges	843,239	0	538,799	0	1,382,038
Interest revenue	0	0	52,143	20,168	72,311
Other revenue	78,962	0	137,009	0	215,971
Capital grants, subsidies and contributions	0	1,156,549	0	0	1,156,549
Total	2,004,255	1,156,549	9,030,338	20,168	12,211,310

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

2. REVENUE AND EXPENSES

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	491,101	7,323
Trade and other receivables overdue interest	53,299	52,143
Other interest revenue	64,358	12,845
	608,758	72,311

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$22,000.

Fees and charges relating to rates receivable

Charges on instalment plan	36,020	34,621
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The 2023 original budget estimate in relation to:
Charges on instalment plan was \$38,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	53,750	49,960
- Other services – grant acquittals	5,900	0
	59,650	49,960

Employee Costs

Employee benefit costs	4,804,595	4,436,672
	4,804,595	4,436,672

Finance costs

Interest and financial charges paid/payable for lease	2,621	7,146
Lease liabilities	6,804	7,074
	9,425	14,220

Other expenditure

Sundry expenses	798,659	798,313
	798,659	798,313

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	Actual	Actual
	\$	\$
Cash at bank and on hand	10,185,860	3,885,073
Term deposits	4,445,701	3,182,592
Total cash and cash equivalents	14,631,561	7,067,665
Held as		
- Unrestricted cash and cash equivalents	5,354,584	2,781,840
- Restricted cash and cash equivalents	9,276,977	4,285,825
	14,631,561	7,067,665

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	2023	2022
	Actual	Actual
	\$	\$
Non-current assets		
Financial assets at fair value through profit or loss	81,490	77,804
	81,490	77,804
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	77,804	73,807
Movement attributable to fair value increment	3,686	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2023 Actual \$	2022 Actual \$
Current		
Rates and statutory receivables	68,034	76,390
Trade receivables	67,456	55,012
Other receivables	129,147	0
GST receivable	512,041	131,356
Allowance for credit losses of rates and statutory receivables	(43,638)	(19,011)
Loan receivables - East Fremantle Lawn Tennis Club (EFLTC)	3,000	3,000
Other receivables - East Fremantle Junior Cricket Club & East Fremantle Junior Football Club (EFJCC & EFJFC)	5,654	5,654
	741,694	252,401
Non-current		
Rates and statutory receivables	76,382	66,925
Loan receivables - East Fremantle Lawn Tennis Club (EFLTC)	12,000	15,000
Other receivables - East Fremantle Junior Cricket Club & East Fremantle Junior Football Club (EFJCC & EFJFC)	8,268	13,922
	96,650	95,847

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Contract assets	6,829	0	0
Total trade and other receivables from contracts with customers	6,829	0	0

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. OTHER ASSETS

Other assets - current

	2023	2022
	Actual	Actual
	\$	\$
Prepayments	55,155	45,768
Accrued income	105,747	6,331
Contract assets	6,829	0
	167,731	52,099
Non-current assets held for sale		
Land and Buildings - 128 George St	0	1,442,619
	0	1,442,619

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

Where applicable, impairment of assets associated with contracts with customers are detailed at Note 2(b).

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable. Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

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

7. 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 Actual	Buildings - non- specialised level 2 Actual	Buildings - non- specialised level 3 Actual	Buildings - specialised level 3 Actual	Total land and buildings not subject to operating lease Actual	Total land and buildings Actual	Furniture and equipment Actual	Plant and equipment Actual	Buildings - work in progress Actual	Total property, plant and equipment Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	4,330,900	54,113	556,598	26,239,286	31,180,897	31,180,897	287,303	864,925	14,000	32,347,125
Additions	0	0	0	20,607	20,607	20,607	13,324	129,876	991,176	1,154,983
Disposals	0	0	0	0	0	0	0	(38,875)	0	(38,875)
Revaluation increments / (decrements) transferred to revaluation surplus	1,268,100	17,223	0	0	1,285,323	1,285,323	0	0	0	1,285,323
Assets classified as held for sale	(1,400,000)	(69,949)	0	0	(1,469,949)	(1,469,949)	0	0	0	(1,469,949)
Depreciation	0	(1,387)	(47,403)	(1,085,272)	(1,134,062)	(1,134,062)	(73,917)	(215,582)	0	(1,423,561)
Balance at 30 June 2022	4,199,000	0	509,195	25,174,621	29,882,816	29,882,816	226,710	740,344	1,005,176	31,855,046
Comprises:										
Gross balance amount at 30 June 2022	4,199,000	0	604,000	27,342,422	32,145,422	32,145,422	403,587	1,416,749	1,005,176	34,970,934
Accumulated depreciation at 30 June 2022	0	0	(94,805)	(2,167,801)	(2,262,606)	(2,262,606)	(176,877)	(676,405)	0	(3,115,888)
Balance at 30 June 2022	4,199,000	0	509,195	25,174,621	29,882,816	29,882,816	226,710	740,344	1,005,176	31,855,046
Additions	0	0	9,291	56,733	68,024	68,024	24,413	70,980	12,189,923	12,353,340
Disposals	0	0	0	(4,793,736)	(4,793,736)	(4,793,736)	(4,206)	(7,463)	0	(4,805,405)
Revaluation increments / (decrements) transferred to revaluation surplus	125,000	0	220,426	2,816,351	3,161,777	3,161,777	0	0	0	3,161,777
Depreciation	0	0	(47,472)	(884,869)	(932,341)	(932,341)	(80,607)	(129,667)	0	(1,142,615)
Transfers	0	0	0	0	0	0	0	58,410	(58,410)	0
Balance at 30 June 2023	4,324,000	0	691,440	22,371,100	27,386,540	27,386,540	166,310	732,604	13,136,689	41,422,143
Comprises:										
Gross balance amount at 30 June 2023	4,324,000	0	2,243,000	40,797,900	47,364,900	47,364,900	359,020	1,460,139	13,136,689	62,320,748
Accumulated depreciation at 30 June 2023	0	0	(1,551,560)	(18,426,800)	(19,978,360)	(19,978,360)	(192,710)	(727,535)	0	(20,898,605)
Balance at 30 June 2023	4,324,000	0	691,440	22,371,100	27,386,540	27,386,540	166,310	732,604	13,136,689	41,422,143



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

7. 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	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent registered valuers	June 2023	An analysed price per square metre rate for a property derived from comparable market transactions.
Land	Level 3	Adjusted market approach using recent observable market data for similar urban fringe properties that are not cleared or developed/income approach using discount cash flow methodology.	Independent registered valuers	June 2023	A financial forecast (such as a cash flow) developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions.
Buildings - non-specialised level 2	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent registered valuers	June 2023	An analysed price per square metre rate for a property derived from comparable market transactions.
Buildings - non-specialised level 3	Level 3	Adjusted market approach using recent observable market data for similar urban fringe properties that are not cleared or developed/income approach using discount cash flow methodology.	Independent registered valuers	June 2023	A financial forecast (such as a cash flow) developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions.
Buildings - specialised level 3	Level 3	Adjusted market approach using recent observable market data for similar urban fringe properties that are not cleared or developed/income approach using discount cash flow methodology.	Independent registered valuers	June 2023	A financial forecast (such as a cash flow) developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions.



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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements (continued)

(i) Fair Value (continued)

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	Cost	Cost	Purchase cost
Plant and equipment	Cost	Cost	Purchase cost

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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

8. 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 Actual	Infrastructure - Drainage Actual	Infrastructure - Parks and Ovals Actual	Infrastructure - Footpaths and Cycleways Actual	Infrastructure - Car Parks Actual	Infrastructure - Bus Shelters Actual	Other infrastructure - Work In Progress Actual	Total Infrastructure Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	22,641,274	4,230,434	4,003,394	5,526,742	2,300,436	219,547	0	38,921,827
Additions		223,808	204,475	184,619	29,500		15,000	657,402
Depreciation	(314,829)	(53,562)	(117,119)	(86,622)	(28,055)	(8,299)		(608,486)
Balance at 30 June 2022	22,326,445	4,400,680	4,090,750	5,624,739	2,301,881	211,248	15,000	38,970,743
Comprises:								
Gross balance at 30 June 2022	22,641,274	4,454,242	4,305,585	5,711,361	2,329,936	219,547	15,000	39,676,945
Accumulated depreciation at 30 June 2022	(314,829)	(53,562)	(214,835)	(86,622)	(28,055)	(8,299)	0	(706,202)
Balance at 30 June 2022	22,326,445	4,400,680	4,090,750	5,624,739	2,301,881	211,248	15,000	38,970,743
Additions	354,230	56,707	305,347	294,899	0	0	59,041	1,070,224
(Disposals)	0	0	0	0	0	0	(15,000)	(15,000)
Revaluation increments / (decrements) transferred to revaluation surplus	3,664,481	693,398	653,383	901,144	373,595	35,335	0	6,321,336
Depreciation	(315,747)	(55,735)	(119,118)	(89,475)	(28,830)	(8,299)	0	(617,204)
Balance at 30 June 2023	26,029,409	5,095,050	4,930,362	6,731,307	2,646,646	238,284	59,041	45,730,099
Comprises:								
Gross balance at 30 June 2023	26,671,948	5,206,384	5,284,632	6,910,696	2,704,597	255,197	59,041	47,092,495
Accumulated depreciation at 30 June 2023	(642,539)	(111,334)	(354,270)	(179,389)	(57,951)	(16,913)	0	(1,362,396)
Balance at 30 June 2023	26,029,409	5,095,050	4,930,362	6,731,307	2,646,646	238,284	59,041	45,730,099



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

8. 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	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)
Infrastructure - Parks and Ovals	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)
Infrastructure - Footpaths and Cycleways	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)
Infrastructure - Car Parks	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)
Infrastructure - Bus Shelters	Level 3	Cost approach using depreciated replacement cost.	Management Valuation	June 2023	Construction cost and current condition, residual value and remaining useful life assessments, ABS Producer Price Index (Index number 3101 Roads and bridge construction Western Australia)

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.

The Town of East Fremantle is required to undertake a revaluation of their assets in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*. During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

At 30 June 2023, Town of East Fremantle performed a management desktop revaluation of its infrastructure assets. The last valuation by an independent professional valuer was completed as at 30 June 2021.

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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	20 to 65 years
Furniture and equipment	3 to 19 years
Plant and equipment	2 to 20 years
Plant and equipment - Motor Vehicles - Light Fleet	2 to 10 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years
Sealed roads, streets and carpark formation (subgrade)	not depreciated
Sealed pavement (roads/carparks)	85 to 100 years
Surface (roads/carparks)	30 to 35 years
Kerbing	60 years
Surface water channels (roads/carparks)	55 to 60 years
Footpaths	40 to 80 years
Bus Shelter	25 to 30 years
Drainage - Pit	80 years
Drainage - Pipe	80 years
Right-of-use (river seabed)	Based on the remaining lease
Parks and Ovals - minor structure polygon	10 to 70 years
Parks and Ovals - playground polygon	27 years
Parks and Ovals - amenities	20 to 25 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 25 years
Parks and Ovals - playground lines	40 to 70 years
Parks and Ovals - sign	15 to 40 years
Parks and Ovals - fence	25 to 70 years
Parks and Ovals - gate	15 to 40 years
Parks and Ovals - irrigation	30 to 35 years
Parks and Ovals - minor structure	20 to 25 years
Parks and Ovals - other improvements	20 to 25 years

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

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Town's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

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.

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

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 9(a).

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

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

10. LEASES

(a) Right-of-Use Assets

	Right-of-use assets - Land - Property, Plant and Equipment	Right-of-use assets Total
Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Actual
	Actual	Actual
	\$	\$
Balance at 1 July 2021	276,841	276,841
Adjustment	1,091	1,091
Depreciation	(39,621)	(39,621)
Balance at 30 June 2022	238,311	238,311
Adjustment	28,226	28,226
Depreciation	(57,930)	(57,930)
Balance at 30 June 2023	208,607	208,607

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

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(57,930)	(39,621)
Finance charge on lease liabilities	(6,804)	(7,074)
Total amount recognised in the statement of comprehensive income	(64,734)	(46,695)
Total cash outflow from leases	(47,420)	(44,625)
(b) Lease Liabilities		
Current	44,114	38,617
Non-current	198,300	216,187
	242,414	254,804

Secured liabilities and assets pledged as security

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

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

10. LEASES (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

Right-of-use assets - measurement

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

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

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

10. LEASES (Continued)

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

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

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2023 Actual	2022 Actual
	\$	\$
	264,028	299,708
	159,037	196,067
	159,037	181,187
	157,600	179,903
	152,818	178,521
	894,944	1,019,642
	1,787,464	2,055,028
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	411,430	411,488

The Town leases buildings and other community facilities to commercial organisations, members of the public and to community groups under lease agreement.

These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

Lease payments for some agreements include CPI increases, but there are no other variable lease payments that depend on an index or rate.

SIGNIFICANT ACCOUNTING POLICIES

The Town as Lessor

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

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

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

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held

	2023	2022
	Actual	Actual
	\$	\$
Sundry creditors	3,996,414	1,035,605
Prepaid rates	67,184	98,455
Accrued payroll liabilities	52,317	30,976
ATO liabilities	149,869	89,393
Bonds and deposits held	485,195	600,384
	4,750,979	1,854,813

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

12. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities
Income in advance

	2023	2022
	Actual	Actual
	\$	\$
	82,553	146,910
	6,555,491	1,654,706
	4,071	0
	6,642,115	1,801,616
Reconciliation of changes in contract liabilities		
Opening balance	146,910	68,898
Additions	82,553	114,430
Revenue from contracts with customers included as a contract liability at the start of the period	(146,910)	(36,418)
	82,553	146,910
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$82,553 (2022: \$71,910)		
The Town expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,654,706	259,255
Additions	6,555,491	1,654,706
Revenue from capital grant/contributions held as a liability at the start of the period	(1,654,706)	(259,255)
	6,555,491	1,654,706
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	6,555,491	1,654,706
	6,555,491	1,654,706

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

13. BORROWINGS

	Note	2023			2022		
		Current Actual	Non-current Actual	Total Actual	Current Actual	Non-current Actual	Total Actual
Secured		\$	\$	\$	\$	\$	\$
Debentures		5,068	94,112	99,180	98,204	99,537	197,741
Total secured borrowings	27(a)	5,068	94,112	99,180	98,204	99,537	197,741

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Town of East Fremantle.

The Town of East Fremantle has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

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.

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023 Actual	2022 Actual
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	430,041	409,658
Long service leave	281,751	265,516
Provision for rostered days off	37,522	40,090
Provision for time in lieu	7,913	3,440
Total current employee related provisions	757,227	718,704
Non-current provisions		
Employee benefit provisions		
Long service leave	125,624	83,117
Total non-current employee related provisions	125,624	83,117
Total employee related provisions	882,851	801,821

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

15. OTHER PROVISIONS

	Equity Contribution - Investment in Associate
	Actual
	\$
Opening balance at 1 July 2022	0
Additional provision	268,434
Balance at 30 June 2023	268,434
Comprises	
Current	268,434
	268,434

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

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.

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

16. REVALUATION SURPLUS

	2023 Opening Balance Actual	Total Movement on Revaluation Actual	2023 Closing Balance Actual	2022 Opening Balance Actual	Total Movement on Revaluation Actual	2022 Closing Balance Actual
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	5,109,000	125,000	5,234,000	3,840,900	1,268,100	5,109,000
Revaluation surplus - Buildings - non-specialised level 2	17,223	0	17,223	0	17,223	17,223
Revaluation surplus - Buildings - non-specialised level 3	585,380	220,426	805,806	585,380	0	585,380
Revaluation surplus - Buildings - specialised level 3	11,158,410	2,816,351	13,974,761	11,158,410	0	11,158,410
Revaluation surplus - Plant and equipment	469,638	0	469,638	469,638	0	469,638
Revaluation surplus - Infrastructure - Roads	15,205,424	3,664,481	18,869,905	15,205,424	0	15,205,424
Revaluation surplus - Infrastructure - Drainage	3,341,189	693,398	4,034,587	3,341,189	0	3,341,189
Revaluation surplus - Infrastructure - Parks and Ovals	1,799,044	653,383	2,452,427	1,799,044	0	1,799,044
Revaluation surplus - Infrastructure - Footpaths and Cycleways	2,331,013	901,144	3,232,157	2,331,013	0	2,331,013
Revaluation surplus - Infrastructure - Car Parks	216,407	373,595	590,002	216,407	0	216,407
Revaluation surplus - Infrastructure - Bus Shelters	116,450	35,335	151,785	116,450	0	116,450
	40,349,178	9,483,113	49,832,291	39,063,855	1,285,323	40,349,178
Revaluation surplus - Share from investments in associates	479,167	0	479,167	479,167	0	479,167
	40,828,345	9,483,113	50,311,458	39,543,022	1,285,323	40,828,345

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	9,276,977	4,285,825
		9,276,977	4,285,825

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

Restricted reserve accounts	28	2,638,933	2,484,209
Contract liabilities	12	82,553	146,910
Capital grant liabilities	12	6,555,491	1,654,706
Total restricted financial assets		9,276,977	4,285,825

18. UNDRAWN BORROWING FACILITIES AND CREDIT

STANDBY ARRANGEMENTS

Bank overdraft limit		1,000,000	1,000,000
Bank overdraft at balance date		0	0
Credit card limit		20,000	20,000
Credit card balance at balance date		(4,178)	(5,245)
Total amount of credit unused		1,015,822	1,014,755

Loan facilities

Loan facilities - current		5,068	98,204
Loan facilities - non-current		94,112	99,537
Total facilities in use at balance date		99,180	197,741

Unused loan facilities at balance date		0	0
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**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. CONTINGENT LIABILITIES

(a) Resource Recovery Group (RRG) - Remediation Costs

The RRG has made provision for remediation costs (make good provision for lease) in relation to the decommissioning and restoration of the land upon which its operations are based. Since the Town accounts for its share in the RRG by way of an investment in associate, this provision is inherently included in the Town's share of the net assets of the RRG. As such, the Town is not required to make any separate provisions for these remediation costs. Any movement in this provision will be negligible and the Town has not identified any financial risk associated with this provision.

(b) Town of East Fremantle Withdrawal from the Resource Recovery Group (RRG)

At the Ordinary Council Meeting held on 20 June 2023, Council unanimously resolved to provide formal notice of withdrawal to the Resource Recovery Group (RRG - formerly SMRC) in accordance with section 11.1 of the Establishment Agreement (1997) to end its membership (participation) within the regional local government.

The resulting impact of the withdrawal is dependent on whether the remaining members determine to proceed with the RRG as a going concern, or if the Town's withdrawal ultimately triggers a winding up of the RRG.

Should the RRG continue as a going concern, the Town is required to fund the costs of an amended business plan, which could be in the vicinity of up to \$250,000; yet they are also entitled to a proportional equity payment of net assets valued at 30 June 2024.

The status of the future of the RRG is yet to be determined by participating members.

(c) Bank Guarantee

The Town has provided a bank guarantee in favour of the Department of Parks and Wildlife for the amount of \$41,676. The bank guarantee has been issued in accordance with the requirements of the Riverbed lease for the boat pens in the Swan River, East Fremantle.

20. CAPITAL COMMITMENTS

	2023 Actual	2022 Actual
	\$	\$
Contracted for:		
- contract liabilities for capital works	24,638,083	1,698,229
- plant & equipment purchases	0	1,662,437
	24,638,083	3,360,666
Payable:		
- not later than one year	24,638,083	3,360,666

Capital expenditure projects with committed expenditure outstanding at the end of the current reporting period are:

East Fremantle Oval Redevelopment Project	18,068,762
Fremantle Women's Soccer Club	13,831

The above capital expenditure commitments relate to open purchase orders, whereby work is still currently being undertaken at 30 June 2023 (WIP), or goods and/or services have not been provided to the Town at the end of the reporting period.

Contract liabilities for capital works:

East Fremantle Oval Redevelopment Project	6,496,117
Fremantle Women's Soccer Club	59,374

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Mayor's annual allowance	28,560	28,560	28,000
Mayor's meeting attendance fees	25,500	25,500	25,000
Mayor's ICT expenses	3,500	3,500	3,500
	57,560	57,560	56,500
Deputy Mayor's annual allowance	7,140	7,140	6,981
Deputy Mayor's meeting attendance fees	15,810	15,810	20,005
Deputy Mayor's ICT expenses	3,500	3,500	4,516
	26,450	26,450	31,502
All other council member's meeting attendance fees	108,035	110,670	101,984
All other council member's ICT expenses	23,917	24,500	23,021
	131,952	135,170	125,005
21(b)	215,962	219,180	213,007

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Mayor's annual allowance	28,560	28,560	28,000
Deputy Mayor's annual allowance	7,140	7,140	6,981
Meeting attendance fees	149,345	151,980	146,989
Annual allowance for ICT expenses	30,917	31,500	31,037
21(b)	215,962	219,180	213,007

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	671,005	635,714
Post-employment benefits	86,491	92,499
Employee - other long-term benefits	72,275	61,395
Employee - termination benefits	43,228	0
Council member costs	215,962	213,007
21(a)	1,088,961	1,002,615

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	581,339	586,959
Loan Repayments (including interest & guarantee fee)	99,675	111,161
Annual contribution towards operating expenditure	29,704	28,236
Amounts payable to related parties:		
Trade and other payables	51,117	48,121

Related Parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Town

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

The Town of East Fremantle is a participant in the Canning Vale Regional Resource Recovery Centre (RRRC). The RRRC is controlled by a regional local government established in accordance with the *Local Government Act 1995*. The regional local government, being the Southern Metropolitan Regional Council, consists of four local governments which are participants in the Canning Vale RRRC. Participating local governments are required to contribute an annual fee to cover the capital cost in the establishment of the facility and pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs. Transactions between parties are on normal commercial terms.

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

22. INVESTMENT IN ASSOCIATES

(a) Investment in associates

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

Note: Resource Recovery Group (RRG - formerly SMRC)

Name of entity	% of ownership interest		2023 Actual \$	2022 Actual \$
	2023	2022		
Resource Recovery Group (RRG) - Existing Undertakings Proportional Equity Share	5.38%	5.37%		
Resource Recovery Group (RRG) - Office Accommodation Project Proportional Equity Share	5.44%	5.43%		
Resource Recovery Group (RRG) - RRRC Project Proportional Equity Share	5.37%	5.36%		
Resource Recovery Group (RRG) - Consolidated			871,324	1,382,443
Total equity-accounted investments			871,324	1,382,443

(b) Share of investment in RRG

The Resource Recovery Group (RRG) is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, Fremantle, East Fremantle, Kwinana, Melville and Rockingham.

Contractual sharing arrangements exist between the Town and the Resource Recovery Group (RRG), a legal constituted regional local government entity, for the provision of waste services. Control of the RRG rests with the RRG Council, which is comprised of a member from each participant Council.

According to clause 8.4 of the Establishment Agreement, a decision to proceed with a project, by project participants, is required to be unanimous. All other decisions of the RRG require a simple majority, with the exception of decisions requiring an absolute majority in accordance with the *Local Government Act 1995* and the decision to consider a project proposal.

As the Town currently has 33.33% voting rights in the RRG, it is considered to have significant influence over the RRG and meets the definition of an associate under AASB 128.3. Investment in the RRG as an associate is required by AASB 128.16 to be accounted for using the Equity Method.

Member local governments may participate in regional projects that are governed by a Participants Project Agreement. There are two core projects, being:

1. The Regional Resource Recovery Centre (RRRC) Project, and;
2. The Office Accommodation Project

Both projects were established through separate project participants' agreements. In addition to the above two projects, the support activities of the RRG such as Administrative activities, Education and Marketing, Research and Development, are referred to as Existing Undertakings.

Over the period the following local governments have since withdrawn from the Regional Council: City of Canning in June 2010, City of Rockingham in June 2012, the City of Cockburn in June 2019 and City of Kwinana in June 2021.

(a) Existing Undertakings

The historical annual contributions made by Participants to the Existing Undertakings are used to determine the proportional contribution percentage of each Participant to the Existing Undertakings.

The Town's share as at 30 June 2023:

RRG Existing Undertakings Proportional Equity Share 5.38%

(b) Regional Resource Recovery Centre (RRRC) Project

RRRC Project Participants shall make an annual contribution towards the acquisition of any asset of a capital nature required by the Project, plus pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs.

The annual contribution shall be an amount which bears the same proportion to the cost of the acquisition disclosed in the Project Budget for the financial year as the Population of the Project Participant bears to the total of the Populations of all Project Participants.

The capital costs for each participating Local Government member is based on the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant.

The Town's share as at 30 June 2023:

RRRC Project Proportional Equity Share 5.37%

RRRC - Lending Facility

The Capital construction of the RRRC facility was funded by borrowings from Western Australian Treasury Corporation (WATC). The lending facility will be fully repaid on 30 June 2023.

The RRG administer the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town guaranteed by way of agreement to its share of the loan liability to the RRG and the WATC. The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are revised yearly over the life of the lending facility.

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

22. INVESTMENT IN ASSOCIATES (Continued)

(b) Share of investment in RRG (Continued)

As at 30 June 2023, the balance outstanding against the lending facility stood at: **\$0**
with the Town's share of this liability being: **\$0**
using the current cost/profit sharing percentage of: **3.00%**

(c) Office Accommodation Project

The Office Accommodation Project pertains to RRG's Office located at 9 Aldous Place, Booragoon, Western Australia. The Town's equity share of the project is based on proportional population. The Town's share as at 30 June 2023:

Office Accommodation Project Proportional Equity Share 5.44%

Office Accommodation - Lending facility

As a RRG participant, the Town has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its' general funds for its' share of any outstanding debenture borrowings provided for the RRG administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2 million.

As at 30 June 2023, the balance outstanding against the lending facility stood at: **\$1,800,000**
with the Town's share of this liability being: **\$99,180**
using the current cost/profit sharing percentage of: **5.51%**

	Note	2023 Actual	2022 Audited*	2022 Unaudited**
		\$	\$	\$
Summarised statement of comprehensive income				
Revenue		16,513,136	18,170,620	17,412,446
Interest revenue		238,952	20,805	20,805
Finance charge		(414,999)	(543,876)	(543,876)
Depreciation		(4,740,647)	(4,613,630)	(4,258,623)
Profit/(loss) from continuing operations		(9,519,311)	(3,327,051)	(3,743,717)
Profit/(loss) from discontinued operations				
Profit/(loss) for the period		(9,519,311)	(3,327,051)	(3,743,717)
Other comprehensive income - Impairment of RRRC WCF assets		(6,963,290)	0	758,174
Total comprehensive income for the period		(16,482,601)	(3,327,051)	(2,985,543)
Summarised statement of financial position				
Cash and cash equivalents		4,756,898	11,974,442	7,941,329
Other current assets		9,326,355	8,426,760	10,659,872
Total current assets		14,083,253	20,401,202	18,601,201
Non-current assets		19,091,744	30,332,453	32,224,485
Total assets		33,174,997	50,733,655	50,825,686
Current financial liabilities		91,976	5,086,955	3,286,955
Other current liabilities		4,284,468	3,286,770	3,023,795
Total current liabilities		4,376,444	8,373,725	6,310,750
Non-current financial liabilities		1,708,024	0	1,800,000
Other non-current liabilities		10,650,038	9,436,838	9,436,836
Total non-current liabilities		12,358,062	9,436,838	11,236,836
Total liabilities		16,734,506	17,810,563	17,547,586
Net assets		16,440,491	32,923,092	33,278,100
Reconciliation to carrying amounts				
Opening net assets 1 July		32,923,092	36,250,143	36,250,143
Profit/(Loss) for the period		(9,519,311)	(3,327,051)	(3,743,717)
Other comprehensive income - Impairment of RRRC WCF assets		(6,963,290)	0	758,174
Correction of Error 2020-21		0	0	13,500
Closing net assets 1 July		16,440,491	32,923,092	33,278,100
Carrying amount at 1 July		1,382,443	1,429,853	1,429,853
- Share of associates net profit/(loss) for the period	22(c)	(768,130)	(73,984)	(103,279)
- Share of associates other comprehensive income arising during the period		0	0	40,718
- Change to Accounting Estimate from Prior Year		(11,419)	15,151	15,151
- Provision for Contribution to equity in associate		268,434	0	0
Carrying amount at 30 June (Refer to Note 22(a))		871,328	1,371,020	1,382,443

* 2022 Actuals have been restated for the purposes of this note only showing the audited results of the RRG.

**Due to the timing of information received by RRG and finalising of the Town's financial statements, the Town accounts for unaudited financial information provided by the RRG (Accounting Estimate). Any changes in the accounting estimate between the audited and unaudited accounts of the RRG are accounted for in the following financial year.

In 2021/22 the Town provided for a share of associates net profit/(loss) of (\$103,279) and share of associates other comprehensive income of \$40,718 (unaudited), whereas the audited accounts provided for a share of associates net profit/(loss) of (\$73,984) and share of associates other comprehensive income of nil. A difference of (\$11,419) has been accounted for in the 2022/23 financial year.

The share of associates net profit/(loss) and comprehensive income of (\$779,554) is presented in the 2022/23 financial year. Majority being attributed to impairment of the RRRC WCF assets.

The asset value of Investments in Associates (RRG) presented in the 2022 Annual Financial Statements was \$1,382,443 (unaudited) versus the \$1,371,020 audited value presented in this Note. In accordance with AASB 108 - changes in accounting estimates, prior year actuals have not been amended throughout the remainder of the 2022/23 Financial Statements.

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

22. INVESTMENT IN ASSOCIATES (Continued)

(c) Share of associates net profit/(loss) for the period
Share of investment in RRG (refer to Note 22(b))

2023 Actual	2022 Audited*	2022 Unaudited**
\$	\$	\$
(779,549)	(58,833)	(47,410)
(779,549)	(58,833)	(47,410)

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

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

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Town, at its Ordinary Council Meeting held on 20 June 2023 had already resolved to commence its withdrawal from the RRG, effective 1 July 2024.

These events occurred after the reporting period, and prior to issue of the Town's financial report. Any financial impact to the Town is unable to be estimated at the time of issue of the financial report.

Following the end of the financial year ended 30 June 2023, the remaining participants of the Resource Recovery Group (RRG, formerly SMRC) resolved at their respective Ordinary Council Meetings held on 21 November 2023 (City of Melville) and 22 November 2023 (City of Fremantle) to withdraw from the RRG and all associated projects effective from 1 July 2025. As a result of all participants exiting from the RRG, the RRG is required to determine whether it will continue as a going concern regarding its core services and retention of key staff.

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

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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



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

25. RATING INFORMATION

General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.079432	2,964	86,842,498	6,868,599	20,177	6,888,776	6,867,266	20,000	6,887,266	6,595,820
Commercial	Gross rental valuation	0.118300	119	11,626,910	1,365,391	14,704	1,380,095	1,363,277	0	1,363,277	1,313,443
Total general rates			3,083	98,469,408	8,233,990	34,881	8,268,871	8,230,543	20,000	8,250,543	7,909,263
Minimum payment											
Residential	Gross rental valuation	1,184	336	4,204,574	389,536	0	389,536	388,352	0	388,352	374,402
Commercial	Gross rental valuation	1,770	7	117,220	19,470	0	19,470	21,240	0	21,240	18,722
Total minimum payments			343	4,321,794	409,006	0	409,006	409,592	0	409,592	393,124
Total general rates and minimum payments			3,426	102,791,202	8,642,996	34,881	8,677,877	8,640,135	20,000	8,660,135	8,302,387
Concession on general rates							0				0
Total Rates							8,677,877			8,660,135	8,302,387
Rate instalment interest							36,020			36,000	34,621
Rate overdue interest							17,278			22,000	17,523

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

*Rateable Value at time of raising of rate.

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

26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22	
	Actual (30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	Actual (30 June 2022 Carried Forward)	
	\$	\$	\$	
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(41,577)	(487,693)	(32,651)	
Less: Population adjustment to SMRC Loan Balance	(1,302)	0	21,549	
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	0	(3,997)	
Less: Share of net profit of associates and joint ventures accounted for using the equity method	779,549	0	47,410	
Add: Loss on disposal of assets	4,797,942	0	4,738	
Add: Depreciation	1,817,749	2,103,440	2,071,668	
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost	0	0	0	
Pensioner deferred rates	(9,457)	0	(20,339)	
Assets held for sale (Impairment Fair Value less Costs to Sell)	0	0	27,329	
Employee benefit provisions	42,507	0	(11,915)	
Non-current receivables	8,661	(13,922)	(10,923)	
Movement from WIP to the Operating Statement	15,000	0	0	
Non-cash amounts excluded from operating activities	7,405,386	1,601,825	2,092,869	
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Non cash payments for investments in associates	268,434	0	0	
Non-cash amounts excluded from investing activities	268,434	0	0	
(c) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(2,638,933)	(4,331,960)	(2,484,209)
Less: Current assets not expected to be received at end of year				
- Land held for resale	6	0	0	(1,442,619)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	5,068	2,343	98,204
- Current provision for equity contribution - Investment in Associate		268,434	0	0
- Current portion of lease liabilities	10(b)	44,114	0	38,617
Total adjustments to net current assets		(2,321,317)	(4,329,617)	(3,790,007)
Net current assets used in the Statement of Financial Activity				
Total current assets		15,540,986	6,520,749	8,814,784
Less: Total current liabilities		(12,467,937)	(2,191,132)	(4,511,956)
Less: Total adjustments to net current assets		(2,321,317)	(4,329,617)	(3,790,007)
Surplus or deficit after imposition of general rates		751,732	0	512,821



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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual					Budget							
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Population Adjustment to Loan Principal	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Population Adjustment to Loan Principal	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
RRG - Regional Resource Recovery Centre		\$ 203,516	\$ 0	\$ (103,104)	\$ (2,208)	\$ 98,204	\$ 0	\$ (97,259)	\$ (945)	\$ 0	\$ 101,520	\$ 0	\$ (102,000)	\$ (480)
RRG - Administration Building		75,780	0	0	23,757	99,537	0	0	(357)	99,180	75,780	0	0	75,780
Total		279,296	0	(103,104)	21,549	197,741	0	(97,259)	(1,302)	99,180	177,300	0	(102,000)	75,300
Borrowing Finance Cost Payments														

Purpose	Note	Loan Number	Institution	Interest Rate	Actual for year ended 30 June 2023	Budget for year ended 30 June 2023	Actual for year ended 30 June 2022
RRG - Regional Resource Recovery Centre		Various	WATC	Various	\$ 2,621	\$ (8,250)	\$ (7,146)
RRG - Administration Building		2-7	WATC	0.35%	0	0	0
Total					2,621	(8,250)	(7,146)
Total Finance Cost Payments					2,621	(8,250)	(7,146)

* Share of RRG Loan Liability is adjusted annually based on proportional population of member local governments.

There is an obligation between the Town of East Fremantle and the Resource Recovery Group (RRG) to pay its share of the loan liability to the RRG which will eventually be paid to the Western Australian Treasury Corporation via the RRG. A loan payable balance is to be recorded in the financial statements of the Town with the corresponding entry as an investment in associate. This determination is based on the Charge Agreement, with the Town's share of loan payment to RRG formally established. In the event of default by the RRG, the Town guarantees to pay its share of loan directly to the Western Australian Treasury Corporation.



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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual								Budget				
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	CPI Adjustment 2021-22	Principal at 30 June 2022	New Leases During 2022-23	ROU Adjustment 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
River seabed (Mooring Pens)		\$ 291,284	\$ 0	\$ (37,551)	1,091	254,804	\$ 0	28,228	(40,816)	242,414	\$ 246,264	\$ 0	(45,000)	201,264
Total Lease Liabilities	10(c)	291,284	0	(37,551)	1,091	254,804	0	28,228	(40,816)	242,414	246,264	0	(45,000)	201,264

Purpose	Note	Institution	Interest Rate	Date final payment is due	Actual for	Budget for	Actual for	Lease Term (months)
					year ended 30 June 2023	year ended 30 June 2023	year ended 30 June 2022	
River seabed (Mooring Pens)	2(b)	Department of Transport	2.60%	1/06/2028	\$ (6,604)	\$ (8,000)	\$ (7,074)	262
Total Finance Cost Payments					(6,604)	(8,000)	(7,074)	



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

28. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Payment in Lieu of Parking Reserve	137,010	0	0	137,010	137,010	0	0	137,010	0	137,010	0	137,010
	137,010	0	0	137,010	137,010	0	0	137,010	0	137,010	0	137,010
Restricted by council												
(b) Non Current Leave Entitlements Reserve	0	0	0	0	0	0	0	10,000	0	(10,000)	0	0
(c) Vehicle, Plant and Equipment Reserve	50,407	0	0	50,407	50,407	0	(50,000)	407	84,127	0	(33,720)	50,407
(d) Aged Services Reserve	11,803	0	(11,803)	0	11,803	0	0	11,803	11,803	0	0	11,803
(e) Strategic Asset Management Reserve	64,920	0	0	64,920	64,920	0	0	64,920	7,542	57,378	0	64,920
(f) Arts and Sculpture Reserve	156,772	45,000	(36,108)	165,664	156,772	45,000	(111,250)	90,522	156,772	0	0	156,772
(g) Waste Reserve	0	35,000	0	35,000	0	35,000	0	35,000	0	0	0	0
(h) Streetscape Reserve	75,000	0	0	75,000	75,000	0	0	75,000	75,000	0	0	75,000
(i) Drainage Reserve	250,000	0	(56,707)	193,293	250,000	0	(100,000)	150,000	150,000	100,000	0	250,000
(j) East Fremantle Oval Redevelopment Reserve	1,076,170	2,111,372	(2,846,111)	341,431	1,073,945	1,416,938	0	2,490,883	298,228	777,942	0	1,076,170
(k) Preston Point Facilities Reserve	95,290	50,000	0	145,290	95,290	50,000	0	145,290	35,821	59,469	0	95,290
(l) Sustainability and Environmental Reserve	210,337	129,288	(34,902)	304,723	210,337	129,288	(35,000)	304,625	90,000	120,337	0	210,337
(m) Town Planning Reserve	70,000	30,000	0	100,000	70,000	30,000	0	100,000	50,000	20,000	0	70,000
(n) Business Improvement Reserve	0	50,000	0	50,000	0	50,000	0	50,000	0	0	0	0
(o) Old Police Station Reserve	16,500	0	0	16,500	16,500	28,000	(28,000)	16,500	16,500	0	0	16,500
(p) Strategic Waste Reserve	0	146,684	0	146,684	0	60,000	0	60,000	0	0	0	0
(q) Plympton Parking Reserve	0	616,667	0	616,667	0	500,000	0	500,000	0	0	0	0
(r) Foreshore Management Plan	270,000	0	(73,656)	196,344	270,000	0	(170,000)	100,000	0	270,000	0	270,000
	2,347,199	3,214,011	(3,059,287)	2,501,923	2,344,974	2,344,226	(494,250)	4,194,950	985,793	1,405,126	(43,720)	2,347,199
	2,484,209	3,214,011	(3,059,287)	2,638,933	2,481,984	2,344,226	(494,250)	4,331,960	985,793	1,542,136	(43,720)	2,484,209

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash 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:



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

28. RESERVE ACCOUNTS (Continued)

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Payment in Lieu of Parking Reserve	To receive and apply funds for payments received in lieu of parking.
Restricted by council	
(b) Non Current Leave Entitlements Reserve	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
(c) Vehicle, Plant and Equipment Reserve	To support the funding of vehicle, plant and equipment purchases.
(d) Aged Services Reserve	To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.
(e) Strategic Asset Management Reserve	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(f) Arts and Sculpture Reserve	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy
(g) Waste Reserve	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
(h) Streetscape Reserve	To implement Streetscape initiatives including the redevelopment of George Street.
(i) Drainage Reserve	To fund drainage asset management requirements.
(j) East Fremantle Oval Redevelopment Reserve	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
(k) Preston Point Facilities Reserve	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
(l) Sustainability and Environmental Reserve	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
(m) Town Planning Reserve	To fund planning and building works associated with the protection and amenity of the built environment.
(n) Business Improvement Reserve	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(o) Old Police Station Reserve	To receive the net income from the Old Police Station for building maintenance and renewal purposes.
(p) Strategic Waste Reserve	To fund strategic waste initiatives including any costs associated with participation in the regional local government.
(q) Plympton Parking Reserve	To fund parking management initiatives within the Plympton precinct.
(r) Foreshore Management Plan	To fund all costs associated with the implementation of the Foreshore Management Plan.

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

29 TRUST FUNDS

The Town did not hold any funds at balance date which are required to be held in trust.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Town of East Fremantle

To the Council of the Town of East Fremantle

Opinion

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

- the Statement of Financial Position as at 30 June 2023, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Town for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

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

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

Emphasis of matter – Investment in associates

I draw attention to Note 23 to the financial report, which states that, following the end of the financial year ended 30 June 2023, the two remaining member council participants have resolved to withdraw from Resource Recovery Group effective from 1 July 2025. My opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Town of East Fremantle for the year ended 30 June 2023 included in the annual report on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Town to confirm the information contained in the website version.



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

13.6 CORPORATE BUSINESS PLAN PERFORMANCE REPORTING - 2023-24

Report Reference Number	OCR-2431
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. Quarterly Report – Corporate Business Plan

PURPOSE

For Council to receive the Corporate Business Plan (CBP) Progress Report.

EXECUTIVE SUMMARY

The Corporate Business Plan 2023-2027 contains a range of strategic and planning priorities which the Town proposes to deliver over the four-year period, and which is aligned to the strategic direction and priorities set within the 10-year Strategic Community Plan 2020-2030.

BACKGROUND

Section 5.56 of the *Local Government Act 1995 (the Act)* “*Planning for the Future*” requires a local government to plan for the future of the district and to make plans in accordance with the regulations. Regulations came into effect 1 July 2013 requiring all local governments to have developed and adopted a Strategic Community Plan (SCP) and a Corporate Business Plan, supported and informed by resourcing and delivery strategies.

These plans drive the development of the annual budget and through a process of continuous improvement, we should be better able to plan for and meet the needs of our community.

The reporting element is the process by which we inform the community and statutory bodies on our progress in delivering services, projects and other operations to meet the community’s short term, medium term and long-term aspirations.

Section 5.53 of the Act requires the annual report to contain an overview of the plan for the future of the district, including major initiatives that are proposed to commence or to continue in the next financial year.

The Corporate Business Plan under review was adopted by Council at its meeting held in June 2023.

CONSULTATION

Executive Leadership Team

STATUTORY ENVIRONMENT

Section 5.56 of the *Local Government Act 1995* requires a local government to plan for the future of its district in accordance with any regulations made.

Regulation 19DA of the *Local Government (Administration) Regulations 1996* sets out the requirements for preparing, adopting, reviewing and modifying the Corporate Business Plan.

POLICY IMPLICATIONS

There are no Council Policies relevant to this item.

FINANCIAL IMPLICATIONS

All projects and programs identified in CBP to be undertaken in 2023/24 have been included in the Annual Budget. However, delivery of all actions contained within specific plans referenced with the CBP are budget constrained.

Attachment 1 provides comparison between Budget and Actual year to date. Please note the list is not intended to be an exhaustive list, rather just to track those services or projects of possible interest to elected members.

STRATEGIC IMPLICATIONS

Strategic Priority 5: Leadership and Governance.

Objective 5.1 - Strengthen organisational accountability and transparency.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That activities and programs listed in the Corporate Business Plan are not achievable or affordable.	Possible (3)	Moderate (3)	Moderate (5-9)	SERVICE INTERRUPTION - Indeterminate prolonged interruption of services - non-performance >1 month	Manage by assessing and determining service levels

RISK MATRIX

Consequence \ Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town’s Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

The Corporate Business Plan Progress Report provides information on progress against the milestones for the 2023-24 projects and programs within the Corporate Business Plan. A commentary is provided against each action, and project status is reported via colour coding which indicates if the project has been completed (green), is on track (orange) or at risk (red). Information is also provided on the budget status for each item.

Performance measures have been updated to capture the 2023 Community Scorecard Results. The following are some key indicators:

Top Performers:

- Marine facilities
- Playgrounds, parks and reserves
- Waste management

Areas that have been improved:

- Value for money from rates – performance index score of 54, up 3 points from 2021 and 11 points above the industry average
- Encouraging the adoption of sustainable practices to address climate change
- Conservation and environmental management
- Festivals, events, and arts
- Youth services and facilities
- Services and facilities for families and children
- Services, facilities and care available for seniors
- Disability access and inclusion
- Recognition and respect for First Nations peoples, cultures and heritage
- Sport and recreation facilities and services
- Preserving and promoting local history and heritage
- Animal management and dog exercise areas
- Streetscapes, trees and verges
- Footpaths and cycleways
- Local roads
- Library services

Areas that require focus:

- Community safety and crime prevention
- The performance index score for Council leadership reduced from 57 to 51 but is 6 points above the industry average
- The performance index score for a clear vision reduced from 46 to 38 but is 9 points above the industry average. Yet the Town's Strategic Community Plan scored an equal industry high of 55.
- The performance index score for community consultation reduced from 55 to 49 but is 8 points above the industry average
- The performance index score for the "Town clearly explains decisions and how residents' views are taken into account" reduced from 33 to 28, yet is 5 points above the industry average

It is apparent that recent major developments which have generated significant community interest may have affected some of the performance scores.

CONCLUSION

That Council receives and notes the Corporate Business Plan Report for the 1st Quarter of 2023-24.

13.6 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 081212

OFFICER RECOMMENDATION:

Moved Cr Natale, seconded Cr White

That Council receives and notes the Corporate Business Plan report for the 1st Quarter of 2023-24.

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page

CORPORATE BUSINESS PLAN REPORTING (2023/24) - 1st Quarter

Social: A socially connected, inclusive and safe community									
Objective 1.1: Facilitate appropriate local services for the health and wellbeing of the community									
STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measure - based on Community Scorecard Survey results 2023 (Town score/Industry Standard score)	
1.1.1: Facilitate or partner to ensure a range of quality services are provided at a local level	1.1.1.1	Implement the Public Health Plan (PHP)	①	E07211	\$ 105,828	\$ 17,655	2022/2023 stats below: River Sampling 40 Swimming Pool Samples 37 Public Building Inspections 20 Food Premises Inspections 76 Food Safe Audits 5 Microbiological Food Samples 0	PEHO	River samplings (2020/21) 35 (2021/22) 39 (2022/23) 40 Public Building inspections 20 26 20 Food premises inspections 76 100 76 Foodsafe Audits 7 7 5 Microbiological food samples 10 0 0
	1.1.1.2	Continue support/provision for the ongoing shared public library services	①	E11249	\$ 156,825	\$ -	Council entered into a new 5 year Service (Funding) Agreement with the City of Fremantle for the provision of Public Library Services. (August OCM 2020)	CEO	Library services continues rate low as the Town does not have a Library 55/71 - 23/24 cost \$174 per member Library membership (2019/20) 2,862 (2020/21) 3,028 (2021/22) 3263 (2022/23) 3263 total active members 620 756 602 775 Toy Library membership (Families) 19 23 21
	1.1.1.3	Review and recommendation for the future of the CHSP program given funding changes	✓	I08088	\$ 668,578	\$ 334,423	Monthly performance reports are being submitted to the EMCS. In home aged care reforms will now be delivered by 1 July 2025 as per the timeframe put forward by the Royal Commission, meaning that providers will continue to receive Block Funding until this time.	EMCS	Meet required service hours in accordance with funding agreement
	1.1.1.4	Continue service partnership with the Glyde In Community Learning Centre	✓	E08205	\$ 92,231	\$ 46,116	3 Year Funding Agreement renewed (2023/24-2025/26) The Glyde-In continues to provide a quality service through provision of an extensive range of adult learning courses	EMCS	Access to Education and training generally rated below the industry Average - possibly due to the limited education facilities in the Town Glyde-In provide financial statements & annual report on centre activities
1.1.2: Strengthen the sense of place and identity through inclusive community interaction and participation	1.1.2.1	Development of a Community Development Strategy	①	E04203	\$ 27,000	\$ 21,000	Project underway. Community workshops hosted in September 2023. Draft report expected March 2024	EO	Industry High for Place to live 91 Industry average 76
	1.1.2.2	Implement activities as per the Disability Access and Inclusion Plan	①	E14439	\$ -	\$ -	The Annual Progress Report for the DAIP is due to be submitted in July 2023 EF Oval redevelopment will incorporate a number of universal access initiatives	PEHO	Generally survey participants with a disability scored the Town lower across most performance measures. However, the overall score for DAI was above the industry standard 56/51
	1.1.2.3	Implement the Reconciliation Action Plan in consultation with the RAP Steering Group	✓	E11261	\$ 20,910	\$ 8,413	The final designed Reflect Reconciliation Action Plan (RAP) received official accreditation by Reconciliation Australia. Final accreditation has been communicated via the Town's website, LinkedIn, Facebook and Instagram and will be included in upcoming newsletters.	CEO	Interestingly this measure rated below the Industry Standard (60/62), however the rating has improved since the 2021 survey.
Objective 1.2: Inviting open spaces, meeting places and recreational facilities									
STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measures	
1.2.1: Provision of adequate facilities to support healthy and active lifestyles	1.2.1.1	Implement the Preston Point Road North Recreation Facility Master Plan (PPMP) subject to funding	✓	E11739	\$ 866,689	\$ 12,276	Tenders have closed for the Fremantle Womens Soccer Club Building at Wauhop Oval Works to commence early 2024.	EMTS	Sports & Recreation continues to be a community priority Performance measure - rating of 68 versus industry average of 65 and an industry high of 81. It is expected that this rating will improve with the redevelopment of EF Oval
	1.2.1.2	Implement actions from the Recreation and Community Facilities Strategy subject to funding	①				Capital Works Program incorporated into Strategic Resource Plan	EMTS	Timely redevelopment of East Fremantle Oval Redevelopment
	1.2.1.3	Provide community facilities and infrastructure in line with asset management planning	①				Asset Management Plans incorporated into Strategic Resource Plan	EMCS	Excluding Youth, generally facilities rated just above the Industry Standard
		Infrastructure - Parks & Ovals - Playground - Various Upgrades	✗	E11743	\$ 20,000	\$ -	Works on track to be completed by March 2024	EMTS	Playgrounds, Parks & Reserve measure has improved 71/66
		Infrastructure - Parks & Ovals - Retic Controllers	✗	E11742	\$ 32,000	\$ -	Works on track to be completed by March 2024	EMTS	
		Infrastructure - Parks & Ovals - Retic Upgrades	✗	E11741	\$ 70,000	\$ 3,000	Works on track to be completed by March 2024	EMTS	
		Infrastructure - Parks & Ovals - Bores and Pumps - Stratford Street Park	✗	E11726	\$ 50,000	\$ -	Works to commence once summer is finished in 2024	EMTS	
		Capex - BBQ Replacement	✗	E11734	\$ 10,000	\$ -	BBQ ordered, and to be installed in early 2024	EMTS	
		Capex - Bench Seats - Various Locations	✗	E11735	\$ 15,000	\$ -	Bench seats ordered, and to be installed in early 2024	EMTS	
		Infrastructure - Parks & Ovals - Ancillary - Drink Fountains	✗	E11745	\$ 10,000	\$ -	Drink fountain ordered, and to be installed in early 2024	EMTS	Audit to be undertaken
1.2.2: Activate inviting open spaces that encourage social connection across all ages	1.2.2.1	Complete the redevelopment of the East Fremantle Oval Precinct subject to budget parameters and finalise the appointment of the preferred operator	①	E11738	\$ 21,048,102	\$ 6,973,974	Expected completion date March 2024	CEO	Identified as a priority community project in CSC & SCP Completed 100% detailed design Secured \$25 million funding commitment from State Government Complete project on Time & within Budget
Objective 1.3: Strong community connection within a safe and vibrant lifestyle									
STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measures	
1.3.1: Partner and educate to build a strong sense of community safety	1.3.1.1	Review and update the Community Safety and Crime Prevention Plan	①				2024/25 Activity	CEO/EMCS	Whilst the score was just above the Industry Standard 53/49 it has been identified as a community priority project
	1.3.1.2	Provide effective regulatory (ranger) services and associated community education	①	E05203	\$ 20,354	\$ 7,840		Rangers	Not directly assessed - loosely falls within Crime & Safety
		- Animal Control	①	E05230	\$ 30,530	\$ 8,519	Statistics included in monthly reports to Council	Rangers	Animal Management score has improved from 58 to 61 Monthly statistics provided to EMs
	1.3.1.3	Continue the partnership with the City of Fremantle with respect to joint emergency management arrangements	①				The Town has formed a joint LEMC & LEMA with the City of Fremantle	PEHO	Natural Disaster Management scored below the Industry Standard 51/55
1.3.2: Facilitate opportunities to develop community connections through events and celebrations	1.3.2.1	Provide / facilitate grants community assistance grants	①	E04270	\$ 16,419	\$ 7,656	Refer to 1.3.4.1	EO	Interestingly comments provided in this area are in direct conflict to recent meeting held with all sports clubs - who felt well supported
	1.3.2.2	Encourage youth and general community engagement and participation	①	E11264	\$ 15,375	\$ -	Youth Week events including Freo Cube planned for April 2024. Headspace Day for Youth Mental Health in October 2023	EO	Slight improvement in this measure above the Industry standard 54/48
	1.3.2.3	Implement the 4 year public art program in line with the Public Arts Strategy	①	E11685	\$ 45,000	\$ -	Public Art projects have been delayed for the 23/24 FY due to the Oval Redevelopment	All	No specific CSS measure against this item
	1.3.2.4	Deliver the East Fremantle George Street Festival and consider possible partnerships with the East Fremantle Oval Precinct Operator	①	E11263	\$ 159,138	\$ 12,379	Underway - will take place on Sunday 3 December 2023, 11am-6pm	EO	Positive feedback and high attendance numbers
	1.3.2.5	Prepare and implement an Annual Calendar of Events including consultation with the Events Committee	①	E11228	\$ 17,773	\$ 3,191	NAIDOC Week, Seniors Week, National Recycling Week events	EO	

	1.3.2.6	Adopt local heritage survey and heritage precinct	🟡	E10215	\$ 78,474	\$ -	Workshop to be undertaken in January/ February 2024	EMRS	Completion of project on time and on budget
	1.3.2.7	Continue the partnership with the Museum of Perth for hosting the Streets of East Fremantle web page	🟡	E10243	\$ 1,045	\$ -		EO	Reconciliation Action Working Group meetings held level of participation in NAIDOC week
1.3.3: Facilitate community group capacity building	1.3.4.1	Fund a single round of the Community Grants Program	🟢	E04270	\$ 16,419	\$ 7,656	Bowling Club \$800.00 Cockburn Dragonboat Club \$1,495.18 Croquet Club \$2,857.00 East Fremantle Yacht Club \$750.00 Fremantle Outrigger Canoe Club \$2,000.00 Fremantle Rowing Club \$950.00 Fremantle Swain Dragonboat Club \$900.00 Glyde-in Learning Centre \$769.50 Junior Cricket Club \$81,500.00 Lions Club \$1,000.00 Richmond Primary School P&C \$1,000.00 Scouts \$1,000.00 Tennis Club \$1,397.00	EO	No specific CSS measure against this item
Economic – Sustainable, locally focussed and easy to do business with									
Objective 2.1: Actively support new business activity and existing local businesses									
STRATEGY	ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures	
2.1.1: Ensure a "local" focus through supporting and promoting opportunities for local business	2.1.1.1	Continue to support and facilitate opportunities for business and community groups	🟡	E11231	\$ 1,025	\$ -	Meetings with the Sporting Clubs and Community Groups with new CEO started	EO	This measure has declined from 68 to 65 but is above the industry average of 57 with an industry high of 68
2.1.2: Facilitate opportunities/ forums where local business people can meet and share ideas	2.1.3.1	Maintain strong relationships with business community	🟡				Previously facilitated quarterly Business-to-Business Networking sessions, however, due to low participation these have been discontinued - moved to "Here to Help" model	EO	No specific measure against this item
Objective 2.2: Continue to develop and revitalise local business activity centres									
STRATEGY	ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures	
2.2.1: Facilitate local small business access through planning and activation to support community and business growth	2.2.1.1	Maintain business friendly status via the Small Business Development Corporation Charter	🟡				Bi-annual and annual reports submitted	EO	Small Business Friendly status maintained
	2.2.1.2	Undertake regular and frequent parking patrols to ensure parking availability and turnover in the Town centre	🟡	E12303	\$ 152,651	\$ 29,090	Statistics included in monthly forum reports to Council	Rangers	Score slightly better than the industry average 53/52
	2.2.1.3	Implement the recommendations of the Local Commercial Centre Strategy	🟡	E10215	\$ 78,474	\$ -	Local Commercial Centres Strategy completed and endorsed by Council. With the redevelopment of the supermarket, a significant opportunity is being realised to open up the site, provide integration and connectivity, and additional car parking.	EMRS	Development & Activation of the Town Centre rated below the industry standard 44/46
Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces									
Objective 3.1: Facilitate sustainable growth with housing options to meet future community needs									
STRATEGY	ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures	
3.1.1: Advocate for a desirable planning and community outcome for all major strategic development sites	3.1.1.1	Actively represent the local community in relation to any major planning development projects					Major planning developments include:		Managing responsible growth & development measure has declined yet rated above the industry standard at 52/46 - Industry High 58
		Roofing 2000 (AMD 14)	🟢				Application lodged with SDAU. Council had provided submission to SDAU during advertising period. Application to be determined by WAPC in May. Recommended for approval subject to conditions. The Town has made a deputation.	EMRS	No specific measure against this item
		Royal George Hotel (AMD 15)	🟡				WAPC approved development. Proposed amendment to submitted to SDAU. The Town has made a deputation. Awaiting determination from WAPC.	EMRS	No specific measure against this item
		Canning Highway (AMD 17)	🟢				Amendment gazetted.	EMRS	No specific measure against this item
		Woodside - DA under development	🟡				Application withdrawn. Submitted as an SDAU application. Council provided SDAU response. Application recommended for refusal. Council deputation provided Determination December 2023.	EMRS	No specific measure against this item
		Leeuwin Barracks	🔴				Project on hold, subject to National Defence review	CEO/EMRS	
3.1.2: Plan for a mix of inclusive diversified housing options	3.1.2.1	Five-year review of the Local Planning Strategy by WAPC	🟢		\$ -	\$ -	2026/27 Activity	EMRS	"Access to housing that meets your needs" rated above the industry standard at 64/52
3.1.3: Plan for improved streetscapes	3.1.3.1	Promote the Verge Policy & Implement the Urban Streetscape & Public Realm Style Guide	🟢		\$ -	\$ -	The Style Guide has been embedded into administrations day to day actions	EMTS	
Objective 3.2: Maintaining and enhancing the Town's character									
STRATEGY	ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures	
3.2.1: Ensure appropriate planning policies to protect the Town's existing built form	3.2.1.1	Finalise, advertise, and implement major review of the Local Planning Scheme (LPS)	🔴				LPS endorsed and completed. Scheme review to commence July 2023. Changes to Planning Reform may delay this process as modification will have a significant impact on the LPS.	EMRS	Managing responsible growth & development rated above the industry standard at 52/46 - Industry High 58
	3.2.1.2	Review Local Planning Policies, including Residential Design Guidelines	🟡				Reviews underway of Planning Policy for Cash in Lieu, Town Centre Development Guidelines and Residential Design Guidelines. Changes to Planning Reform may delay this process as modification will have a significant impact on the Council Policies.	EMRS	As above
	3.2.1.3	Implement the Bushfire Management Plan	🟡	E10260	\$ 1,045	\$ -	Mitigation works to be undertaken later in the financial year	EMTS	No specific measure against this item
	3.2.1.4	Develop and implement Heritage Precincts, including local heritage surveys	🟡	E10215	\$ 78,474	\$ -	Review of draft is complete. Workshop to be undertaken with Elected Members January/ February 2024.	EMRS	Heritage preservation measure has improved 65/58 - Industry high 69
Objective 3.3: Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.									
STRATEGY	ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures	
3.3.1: Continue to improve asset management within resource capabilities	3.3.1.1	Maintain and implement current Asset Management Plans including asset maintenance schedules			In-house		Asset management plans updated annually	EMTS	Marine Facilities set Industry high 74/74
		Road Pavement Surface - Renewal - General Allocation	🟡	INF620R	\$ 80,000	\$ 990	Works planned for early 2024	EMTS	
		Road Renewal - Marmion St - East St	🟡	E12840	\$ -	\$ 2,290	Works completed	EMTS	
		Capex - Drainage Rationalisation - Foreshore	🟡	E12833	\$ 100,000	\$ 13,070	Works ongoing	EMTS	
		Carparks - General Allocation	🟡	INF660R	\$ 15,000	\$ 6,150	Works ongoing	EMTS	
		Footpath Renewal - Clayton St	🟡	E12740	\$ 55,000	\$ 4,267	Works completed Nov 2023	EMTS	

	Footpath Renewal - Clayton St (west side)		E12740	\$ 115,000	\$ -	Works completed Nov 2023	EMTS		
	George Street - general paving repairs		E12801	\$ 30,000	\$ -	Works planned for early 2024	EMTS		
	Footpaths - Canning Highway (south side), between Bedford and Moss		E12837	\$ 70,000	\$ 65,723	Works completed	EMTS		
3.3.1.2	Implement the 10 year capital works program in line with integrated strategic planning			various accounts		Majority of larger capital works program completed before December 2023	EMTS	Road maintenance rated above the Industry Standard at 64/48 Footpaths & Cycleways rated above the Industry Standard 60/53	
3.3.1.3	Annual review of suitability and utilisation of light and heavy fleet including transitioning to EV vehicles			Various accounts	\$ -	Fleet being ordered	EMTS	No specific measure against this item	
3.3.1.4	Develop and implement proactive asset maintenance schedules for each asset class					Asset maintenance schedules have been developed for street sweeping, parks maintenance, drainage cleaning, playground inspections and all annual building maintenance recurring events	EMTS	Formal maintenance program to be provided by 30 June 2023	
3.3.2: Plan and advocate for improved access and connectivity	3.3.2.1	Improve accessibility and useability of the river with improved footpaths and cycle ways, picnic areas, boating facilities and parking				Improvements to Council facilities as and when the opportunity arise	EMTS	Refer to 1.1.2.4 above	
	3.3.2.2	Continued involvement and support with the Perth South West Metropolitan Alliance (formerly known as the South West Group)	E14444	\$ 52,275	\$ -	Continue to attend SWG CEO & Board meetings	CEO	Attendance at SWG meetings Funding secured for the Fremantle Traffic Bridge replacement - IA submission	
	3.3.2.3	Implement the Integrated Traffic Management and Movement Strategy	E12313	\$ 103,653	\$ 4,901	Additional surveys were undertaken in Feb 2023, with data to inform next stage of works	EMTS	Traffic Management rated above the Industry Standard 54/52	
Natural Environment – Maintaining and enhancing our river foreshore and other green, open spaces with a focus on environmental sustainability and community amenity									
Objective 4.1: Conserve, maintain and enhance the Town's open spaces									
STRATEGY	ACTIONS	Status		Budget	Actual	Quarterly Comments		Measures	
4.1.1: Partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore	4.1.1.1	Ongoing implementation of the Foreshore Management Plan subject to funding						Management of Foreshore & River rated above Industry Standard at 65/55 - Industry high 68	
		- maintenance work to be undertaken on seawall and creation of small creatures river pool		E10644	\$ 175,000	\$ 14,337	River wall works commenced November 2023	EMTS	Work to be completed on time & budget
		- Foreshore maintenance & bush restoration		E11258	\$ 4,113	\$ 0	Minor bush restoration works undertaken along Riverside Road.	EMTS	On-going revegetation program in conjunction with DBCA
	4.1.1.2	Continue to partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore				\$80k in funding secured from the State Govt Consultant for CHRMAP Baird consultants appointed and works to commenced. Chapters 1-4 complete. Scheduled for completion June 2023. Actual completion February 2024.	EMRS	Friends of the Foreshore completed riverside clean-ups along Jerrard drive collection litter	
4.1.2: Plan for improved parks and reserves	4.1.2.1	Maintain Waterwise accreditation for maintenance of verges, parks and reserves				Public realm style guide being implemented, reviews ongoing	EMRS/EMTS	Refer to 3.1.3.1	
	4.1.2.2	Investigate opportunities for activating public open spaces				Refer to Action 1.3.2.1 and liaison with local organisations to encourage use of POS for events / activities	EMTS	No specific measure - some comments in CSC included Provide more public toilets within reasonable walking distance, more trees (Shade), More Dog friendly spaces	
4.1.3 Improve and protect the urban forest and tree canopy	4.1.3.1	Continue with annual street planting program		E12255	\$ 91,989	\$ 17,672	Planting undertaken before winter each year	EMTS/SWO	Aim to plant 250 trees per year
Objective 4.2: Enhance environmental values and sustainable natural resource use									
STRATEGY	ACTIONS					Quarterly Comments		Measures	
4.2.1: Reduce waste through sustainable waste management practices, including effective community and business education	4.2.1.1	Continue to provide sustainable waste management services to the community				Collection Stats up to September: 1483 tonnes 22/23 FY (Veolia) 1574 tonnes 21/22 FY (Veolia) 795 tonnes (Veolia) - July 2022 to December 2022 1,148 tonnes (Veolia) – July 2022 to March 2023		Waste Management Services measure has improved slightly 70/63 - Industry high 77	
		- FOGO Collection & Disposal costs		E10100	\$ 186,898	\$ 30,871		Recovery Rates (RRG) FOGO 92% General Waste 0% Recycling 84%	
				E10111	\$ 254,840	\$ 59,827			
		- Recycling Collection & Disposal costs (Yellow bin)		E10101	\$ 76,139	\$ 12,281	746 tonnes 22/23 FY (Veolia) 780 tonnes 21/22 FY (Veolia) 375.98 tonnes (Veolia) - July 2022 to December 2022 552 tonnes (Veolia) – July 2022 – March 2023	SWO	no bin tagging provided during this period.
				E10109	\$ 112,914	\$ 20,866			

		- General Waste Collection & Disposal (red bin)	1	E10102	\$ 80,864	\$ 13,659	931 tonnes - 22/23 FY (Veolia) 966 tonnes 21/22 FY (Veolia) 480 tonnes (Veolia) - July 2022 to December 2022 708 tonnes (Veolia) - July 2022 - March 2023	SWO	<p>2023 Summary Data FOGO: -83.3kg in 2023 with 1.43kg of contamination (1.60%) -83% reduction to 2022 -81% increase in contamination compared to 2022 Recycling: -27.82kg in 2023 with 2.4kg of contamination (2.4%) -87% reduction to 2022 -87% increase in contamination compared to 2022 General waste: -83.87kg + 5.35 in 2023 with 1.52kg of contamination (2.4%) -86% reduction to 2022 -84% reduction in contamination to 2022 Containers for Change: -20kg in 2023, 25kg in 2022 -87% reduction in containers</p> <p>National Recycling Week - Cloth Nappy Workshop - RRG waste tour - Fremantle Recycling Centre tour - Lets talk rubbish workshop - Good Sammy Clothing Collection in November 23 = 1.8 tonnes of salable material</p> <p>2 Community Waste Education sessions were held as part of National Recycling Week + 10 Cloth Nappy Workshops.</p> <p>Use of FOGO system at the 2022 George Street Festival Full breakdown below: FOGO: 2022: 23.76kg @ 40% of contamination or 0.67% 2021: 12.2kg @ 0.32% contamination = 66% increase in FOGO waste in 2022 Recycling: 2022: 5.6kg @ 64% of contamination or 3.5%</p>
		- SMRC Overheads charge	1	E10232	\$ 96,000	\$ 17,049		SWO	
		- Park bins	1	E10106	\$ 24,412	\$ 4,026	Included above	SWO	
		- Street bins	1	E10107	\$ 4,568	\$ 823		SWO	
		- Alexandra Rd - Special service	1	E10108	\$ 13,137	\$ 2,993	Included above	SWO	
		- Cockburn tip pass	1	E10203	\$ 18,819	\$ 2,800		SWO	
		- Bulk Waste Collection services	1	E10204	\$ 97,375	\$ -	135 tonnes Green Waste + 154 tonnes Bulk Waste collected 2021/22 79 tonnes of green waste September 2021 57.3 tonnes of Green Waste March 2022 74.14 tonnes green waste September 2022 64.54 tonnes of Green Waste March 2023	SWO	<p>85 mattresses in October 2023, down from 107 in 2022 Hard Waste = 136 tonnes collected with 37.22 tonnes recovered. Green Waste = 137.16 2023 FY Green Waste March 2023 = 64.54 tonnes Green Waste September 2023 = 72.62 tonnes</p> <p>107 mattresses in October 2022, down from 164 in October 2021 Hard Waste = 147.99 tonnes collected in October 2022 with 57.61 tonnes recovered. Hard Waste = 154.05 tonnes collected in October 2021 with 58.93 tonnes recovered. Green waste 74.14 in September 2022 tonnes down from 79 tonnes in October 2021. 174 tonnes in 2021/22 vs 138 tonnes in 2022/23 (including march stats outside reporting period)</p>
	4.2.1.2	Partner with the City of Fremantle to provide free community access to the Fremantle Recycling Centre	1	E10212	\$ 107,000	\$ -	<p>Fremantle Recycle centre stats 22-23: 3,636 residents used the site in the 22-23 FY. 18% of total residents in the Town use the facility 189.83t of waste from East Fremantle Residents 139 tonnes recovered</p> <p>FOGO Compost 121 bags of compost were sold to Town residents in 22-23 FY</p> <p>Fremantle Recycle centre stats: - Number of users ~3,000 in 21/22 FY - 258 bags of FOGO compost to TOEF residents in 21-22 (28 August 2021 - 26 June 2022). 19% of total sales at Fremantle Recycling Centre (sales of compost began in August 2021)</p>	SWO	<p>FOGO Compost 121 bags of compost were sold to Town residents in 22-23 FY Fremantle Recycle centre stats 22-23: 3,636 residents used the site in the 22-23 FY. 18% of total residents in the Town use the facility 189.83t of waste from East Fremantle Residents 139 tonnes recovered</p> <p>Compost sales year to date 93 bags or 1,395kg July 2022 - December 2022 Number of users 1,760 from July 2022 - December 2022</p> <p>From October, the Fremantle Recycling Centre began the sale of kitchen caddy and liners to residents of the Town of East Fremantle. FOGO kitchen caddies - 7 FOGO caddy liners - 18</p>
	4.2.1.3	Ongoing implementation of the Regional Waste Strategy	1		In-house		<p>Signed Waste to Energy contract executed - facility construction has been delayed - a waiting educational material from RRG to begin education process - Waste to Energy plant not expected to be operational until late 2024</p>	PEHO	no update
Objective 4.3: Acknowledge the change in our climate and understand the impact of those changes									
STRATEGY	ACTIONS						Quarterly Comments		Measures
4.3.1: Improve systems and infrastructure standards to assist with mitigating climate change impacts	4.3.1.1	Continue to support the Climate Action Reference Group to investigate further climate change and mitigation initiatives	1				CARG meets on a quarterly basis. CES endorsed. CEAP endorsed by Council in August 2023.	SWO	<p>As above in 4.1.3.1 - CSC comments: "insufficient action taken, lack of information, and poor comms regarding climate change"</p> <p>CARG hosted a treasure hunt at the East Fremantle George Street Festival in December 2022 - 32 people undertook the survey. CARG hosted a survey and stall at the George Street Festival in December 2023 - 183 people surveyed</p>
		- Established a Sustainability & Environmental Projects Reserve balance as at 30 September 2021	✓	000250	\$ 304,723	\$ 304,723	Reserve established and funds identified for various projects as per CEAP	SWO	Conservation & Environmental management measure has improved from 56 to 62/53 - Industry high 68
	4.3.1.2	Implement the Coastal Hazard Risk Management Adaptation Planning Program (CHRMAP) subject to funding	1				CHRMAP commenced and on Schedule to be completed February 2024.	EMRS	
		- Annual Street Tree program (Maintenance)	1	E12245	\$ 223,516	\$ 48,988	In 2022/23 150 trees were planted	EMTS	Planting ongoing, numbers to be knowing in next Qtr.
		- Annual Tree planting (replacement) program	✓	E12255	\$ 91,989	\$ 17,672	Annual planting to continue in Winter 2023. Trees for 23/24 to be ordered earlier than usual.	EMTS	21/22 Street trees x 80, urban canopy trees x 143 Total = 223, 22/23 Street Trees x 100, Urban canopy Trees x 249 Total = 349
		- Annual Tree watering program	1	E12256	\$ 91,688	\$ 3,622	Trees watered throughout summer, to be stopped once weather turns and rain arrives	EMTS	

4.3.1.3	Maintain gold certification under Waterwise program	✓	E10253	\$ 10,455	\$ 4,481	Update: The Town's water allocation has been updated to reflect the correct license information. The license has now increased from 95,000KL to 171,150KL. The Town has been re-accredited as a Gold Waterwise Council and ran a Water Sensitive Cities Workshop in mid-2023. The Town is in conversation again with DWER regarding the Town's Water licencing. Under the current allocation the Town is unable to obtain Gold accreditation.	SWO	As above in 4.1.3.1 - comments like Insufficient action taken, advocate for renewable energy, solar power Town Awarded Gold accreditation as a Waterwise Council in Feb 2023. DWER allocations updated to reflect correct information.	
4.3.1.4	Ongoing implementation of the Asbestos Building Management Plan	!	E14438	\$ 10,250	\$ -	The redevelopment of East Fremantle Oval will see the majority of suspected Asbestos buildings reduced significantly	EMRS		
4.3.1.5	Implement actions under the Climate Emergency Strategy	!		\$ -	\$ -	All of the Town's Buildings and Street lights are powered from renewable energy The Town achieved Gold status as a Waterwise Council Project funding set aside for LED smart lighting.	EMRS	CARG crowdfunded the installation of Solar panels at the East Fremantle Kindy. All Town assets including Street Lighting are now powered through the PPA drastically reducing the Town's energy consumption. In March 2023, The Town was accredited as a Gold Waterwise Council.	
4.3.1.6	Replace street lights with LED lights and investigate smart technology	✗	E12810	\$ 310,000	\$ -	Project funding set aside for LED Street Lighting	EMTS	All street lights replaced by 2025	
Leadership and Governance - A proactive, approachable Council which values community consultation, transparency and accountability									
Objective 5.1: Strengthen organisational accountability and transparency									
STRATEGY	ACTIONS	Status		Budget	Actual	Quarterly Comments		Measures	
5.1.1: Strengthen governance, risk management and compliance	5.1.1.1 Maintain high level of legislative compliance across the organisation including an unqualified audit	!	E04235	\$ 57,502	\$ 1,700	Audit Opinion anticipated late November.	EMCS	Unqualified audit received & No significant issues recorded in the Annual Compliance Return	
	5.1.1.2 Annual review the Policy Manual & Delegations					Delegated Authority next review due before June 2023 OCM	CEO	Reviews undertaken	
	5.1.1.3 Review the ICT Plan and IT Disaster Recovery Plan every 2 years	!	E04203	\$ 3,600	\$ -	A purchase order has been released. Project completion expected February 2024.	EMCS	Updated & Tested annually	
	5.1.1.4 Implementation of the Audit Committee Work Plan & Risk Register	!				Reviewed by the Audit Committee at each committee meeting 2024 Work Plan to be submitted to November Committee Meeting	EMCS Exe Group	Identified Reg 17/ FMR risks actioned	
	5.1.1.5 Provide accurate & timely advice to Council	!					CEO/EMRS/EMCS/EMTS		
	5.1.1.6 Develop and implement an Elected Member Communications Plan	!				Work has not yet commenced - Dept Local Government yet to provide template plan	CEO		
	5.1.1.7 Implement the Integrity Framework	✓				TOEF Integrity Framework presented to the Audit Committee and endorsed by Council at its February 2023 OCM	CEO		
	5.1.1.8 5 year statutory review of RKP	!	E04203	\$ 15,000		A preferred consultant has been appointed. Project completion expected February 2024.	EMCS	New Records Management Plan endorsed	
5.1.2: Ensure effective engagement with community and stakeholders	5.1.2.1 Undertake a Community Perception Survey every 2 years	✓		\$ -	\$ -	A Community Perceptions Survey was conducted in 2023	CEO	Council's leadership rated above the Industry Standard 51/45 - Industry high 60	
	5.1.2.2 Implement a Communications & Engagement Strategy subject to funding	✓	E04266	\$ 73,185	\$ 9,612		MCO	"Developed and communicated a clear vision" has declined from 46 to 38 (average 29) - Industry high 50	
		✓				Implementation of Communication & Engagement Strategy	MCO	"Community consultation" has declined from 60 in 2019 to 55 in 2021 to 49 in 2023 - Industry average of 41 and high of 55	
		✓				Regular social media posts covering a wide variety of content from all service areas posted to Facebook, LinkedIn and Instagram as well as regular press releases: 3,411 Facebook followers in November 2023, up from 3,345 in March 2023 and 3,156 in November 2022 1,562 Instagram followers in November 2023, up from 1,455 in March 2023 and 1,066 LinkedIn followers in November 2023, up from 917 in March 2023	MCO	"Social media presence" rated above the Industry Standard 54/53 - Industry high 64 Facebook - 3,411 Facebook followers in November 2023, up from 3,345 in March 2023 and 3,156 in November 2022 Instagram - 1,562 Instagram followers in November 2023, up from 1,455 in March 2023 and 1,284 in November 2022 LinkedIn - 1,066 LinkedIn followers in November 2023, up from 917 in March 2023 and 714 in November 2022	
		✓				TownTalk (e-News) produced and distributed (at least) monthly with the addition of creating and distributing stand-alone, special editions of TownTalk when required. Major Projects Around Our Town produced and distributed as e-News as required, plus our printed Talk of the Town newsletter distributed to residential and commercial properties on a quarterly basis. All newsletters (TownTalk, Major Projects Around Our Town and Talk of the Town) are also available online. There is a solid focus on promoting all residents and businesses to subscribe to TownTalk through numerous publications including Talk of the Town and the Budget Bulletin.	MCO	Performance measure for E Newsletter 64/55 - Industry high 67 e-News Subscribers - 2,862 e-News subscribers in November 2023, up from 2,761 in March 2023 and 2,671 in November 2022	
		✓				In January 2023 we introduced a monthly press campaign titled, 'Across the Town' which is a half page colour advertisements on page 7 in the Fremantle Herald. Specifically targeting the residents and ratepayers who do not subscribe to TownTalk (e-News) nor follow us on social media, these press ads provide readers with information and updates from across the Town. All advertisements are available on the Town's website.	MCO	This monthly campaign was introduced in January 2023	
		✓				Continuing work to upgrade the Town's website in order to make it more user friendly for residents and web users. Significant design changes to the website homepage and mega menu were implemented in 2022. There is ongoing work to improve the look and feel of content across various pages.	MCO	The Town's Website rated above the Industry Standard at 62/55 - Industry high 65 Between 12,000-19,000 website views per month in November 2023 (up from between 10,000-17,000+ views per month as recorded in March 2023) 5,824 new users recorded in October 2023, up from 4,601 new users recorded in February 2023	
5.1.3: Improve the efficiency and effectiveness of services	5.1.3.1 Develop Service Team Plans for all Business Units & Finalisation of Operations Review	!				Draft Department Service Plans have been prepared by each department.	Exe Group	Customer Service rated above the Industry standard at 60/57 - Courteous 72, Knowledgeable 59, & Responsive 59	
		!				Implement Operations Department Review recommendations, ongoing with several of the recommendations completed	EMTS	Numbers in relation to Operations review Status Total: 60 Ongoing: 40 61% Completed: 15 23% No Action: 11 17%	
	5.1.3.2 Continue current service partnerships including library services and waste services								

		Fremantle Library & Recycle Centre with City of Fremantle	1				Refer to 1.1.12 & 4.2.1.2	Exe Group	New 5 year Service (Funding) Agreement with the City of Fremantle (August OCM 2020).
		Animal Care with City of South Perth	1				The Town has entered into a 2 year agreement with the City of South Perth for the use of their animal impound facility.	Rangers	
	5.1.3.3	Undertake market examination for future Enterprise Business Software or Enterprise Resource Planning	2		\$ 20,000	\$ 20,000	Tango, an independent agnostic consultant, was engaged to assist with the finalisation of the Towns ERP Strategy. Completed	EMCS	
Objective 5.2: Proactively collaborate with the community and other stakeholders									
STRATEGY	ACTIONS						Quarterly Comments		Measures
5.2.1: Foster and promote strategic collaborative relationships with neighbouring LGAs, State and Federal government representatives and agencies, NGOs	5.2.1.1	Continue to improve the profile within and external to the community	2		\$ -	\$ -	Refer to 5.1.2.2	MCO	Refer above 5.1.2.2
	5.2.1.2	Maintain working relationship with the South West Group (SWG) and Resource Recovery Group (RRG)	1				Actively participated in both groups, including attendance at meetings	CEO	
			1				SWG: Regularly attend meetings - Facilitation of regional project collaboration, Economic Development Group, Natural Resource Management Group and CEO Group.	CEO/EMRS/EMCS	The Town was represented at all meetings
			1				Council has resolved to withdraw from the RRG.	CEO/EMCS/EMTS	The Town was presented at all SMRC Council meetings No reduction in overheads, or significant reduction in gate fees SMRC to meet proposed 50% reduction in overhead charges
	5.2.1.3	Review the Stakeholder Relations Plan	1					CEO	Advocacy & Lobbying on behalf of the community declined from 56 to 47 yet higher than the industry average 43
			1				Maintained positive relationships with State and Federal Members	CEO	The Town Listens to & Respects Views declined from 35 to 33 yet higher than the industry average 27
			1				Established an annual engagement calendar for all stakeholders	CEO	Town has a good understanding of Community needs declined from 43 to 37 yet higher than the industry average of 29
Objective 5.3: Strive for excellence in leadership and governance									
STRATEGY	ACTIONS						Quarterly Comments		Measures
5.3.1: Deliver community outcomes through sustainable finance and human resource management	5.3.1.1	Annual Review of Workforce Plan and update within proposed budget and timelines	1					CEO/HR	Staff turnover for past 12 months
	5.3.1.2	Provide opportunities for training and development for staff and elected members	1				Learn Rite (in-house) online training provided to all staff		Participation Rate
		- Councillor Training Expenses	1	E04252	\$ 37,638	\$ 1,852		CEO	Completion of an Organisational Development Plan
		- Organisational Development	1	E04248	\$ 26,137	\$ 13,106		CHR	Staff participation rates
		- ELMO Training	1					HR	# workplace incidents
	5.3.1.3	Drive the implementation of the new Work, Health and Safety legislation	1	E04204	\$ 10,250	\$ -	A proposal has been received from Marsh to undertake a gap analysis.	CEO	OSH Audit Results - April 2021 (overall 89% achievement) Management Commitment 88% Planning 83% Consultation & Planning 94% Hazard Management 81% Training & Supervision 100%
			1				All OSH Audit recommendations in the process of being implemented.	CHR	Inductions provided to 12 Contractors (in-person) and 6 online so total inductions 18
	5.3.1.4	Ensure the effective and accountable application of the financial and physical resources	1				The LTP is being updated and will be workshoped with Council as part of the budget process. Council adopted the updated LTP and Revenue Strategy each year.	CEO/EMCS	"Value for Money from Council Rates" has improved from 51 to 54 (highest measure in 10 years) - Industry average of 43 and high of 62
5.3.2: Improve organisational systems with a focus on innovation	5.3.2.1	Council to receive and endorse the Business Plan on the replacement of the ERP system	1				ERP Business Plan endorsed by ELT. Will be presented to December 2023 Concept Forum	EMCS	"How the Town embraces technology & Innovation" has improved slightly from 52 to 53 - Industry average of 48 and high of 60
	5.3.2.2	Continue to improve organisational systems and processes with a focus on innovation	1				Many fact sheets, procedures and processes have been developed. These knowledge articles have been uploaded in the customer service request system to develop the organisations knowledge base.	CSO	Adherence to Customer Service Charter - monthly customer service report
5.3.3 Increase focus on strengthening and fostering a positive customer service experience	5.3.3.1	Fully implement the Customer Service Charter and Customer Service Policy (and associated procedures, workflow, and management reporting)	1				The Snap Send Solve application is being used by Rangers and Outdoor staff to capture maintenance requests Monthly customer service reports provided to staff	CSO	monitor

As the Mayor had declared a proximity interest in the following item, he left the meeting at 7.31pm.

In the absence of the Presiding Member, the Deputy Mayor assumed the Chair.

13.7 LEASE - TOWN OF EAST FREMANTLE AND BELGRAVIA HEALTH AND LEISURE GROUP PTY LTD

Report Reference Number	OCR-2470
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 12 December 2023
Voting requirements	Simple
Documents tabled	Nil
Attachments	
	1. Lease – East Fremantle Oval Precinct (Separate Attachment)
	2. Lease Plan

PURPOSE

This report recommends that Council resolves to proceed with the lease of the East Fremantle Oval Precinct to Belgravia Health and Leisure Group Pty Ltd and provide three (3) months' notice of the nominated lease commencement date.

EXECUTIVE SUMMARY

Practical Completion of the East Fremantle Oval Redevelopment Project is scheduled for the 16 March 2024. To enable the commencement of operations from this date, various conditions precedent need to be met by the Town and Belgravia Health and Leisure Group Pty Ltd including agreement on the form of Lease and obtaining Ministerial consent. It is recommended that the 25 March 2024 be nominated as the lease commencement date.

BACKGROUND

At its meeting of 13 December 2022, Council resolved to nominate Belgravia Leisure as the preferred tenderer for RFT 01-2022/23 East Fremantle Oval Precinct Facility Manager to enable compliance with section 3.59 of the *Local Government Act 1995*, including advertising a business plan for the proposed major trading undertaking for at least a six-week period.

RFT 01-2022/23 included the requirement for two agreements to be prepared and executed to enable the formalisation of a Contract – an Operator Agreement and a Lease Agreement. Clause 2.12 of the RFT document is extracted below:

2.12 Disposing of Property and other requirements under the Local Government Act

This Request for Tender will be subject to the Principal complying with the requirements of section 3.58 the *Local Government Act 1995 (LG Act)* in relation to the proposed lease of the relevant part of the Land to the City's preferred Tenderer. Compliance with this process is a condition of this Tender and respondents should inform themselves of the process and requirements of the Act.

Compliance with section 3.58 of the LG Act will be a condition precedent to the Operator continuing to perform the Services beyond the Pre-Opening Services specified in Part B of the Specification.

Before it enters into the Operator Agreement with the Principal's preferred Tenderer, the Principal will also need to make an assessment as to whether it needs to prepare a fresh business plan as required under section 3.59 of the LG Act by reason of:

- (a) the proposed transaction being significantly different to what was proposed in the business plan that Council resolved to proceed with on 20th April 2021; or
- (b) any proposed profit share arrangement under the terms of the Operator Agreement negotiated with the Principal's preferred Tenderer resulting in the proposed transaction being a major trading undertaking for the purposes of 3.59(2) of the LG Act.

The Principal reserves the right to carry out a fresh business plan process in accordance with section 3.59 of the LG Act before entering into the Operator Agreement and Lease with the Principal's preferred Tenderer.

At its meeting of 20 June 2023, Council endorsed the Business Plan for the East Fremantle Oval Precinct Facility Operator to be advertised as a proposed major trading undertaking in accordance with s3.59 of the *Local Government Act 1995*. The Business Plan was advertised between June and August 2023, with Council formally endorsing the Business Plan at a Special Meeting on the 5th September 2023 and resolving to authorise the Chief Executive Officer to finalise the Operator Agreement and Lease Agreement with Belgravia Leisure.

The Operator Agreement for the East Fremantle Oval Precinct has been finalised and was executed on 21 November 2023.

The Operator Agreement provides for the following, amongst other things, with respect to the Lease Agreement:

- The Town must give the Operator not less than three months' notice of the Town's nominated date for the lease commencement date.
- The Town must pay the Operator a monthly mobilization fee of \$7,500 ex GST for the three months preceding the nominated lease commencement date.
- Various conditions precedent is required prior to the lease becoming effective. These include:
 - (i) The Town fully discharging its obligations in accordance with s3.58 and s3.59 of the *Local Government Act 1995* and resolving to proceed with the lease.
 - (ii) The development achieving practical completion.
 - (iii) The Minister for Lands consenting to the lease.

CONSULTATION

Belgravia Leisure

STATUTORY ENVIRONMENT

Section 3.58 of the *Local Government Act 1995* outlines the requirements with regards to the disposal of local government property. 'Disposal' includes lease. Section 3.58 (5)(b) states that where a disposition of property is for the purpose of carrying on a trading undertaking as defined in section 3.59, section 3.58 does not apply. As detailed

in the background section of this report, the Town has complied with section 3.59, and therefore the property disposal by way of lease is exempt from the requirements of s3.58.

POLICY IMPLICATIONS

There are no Council Policies relevant to this item.

FINANCIAL IMPLICATIONS

Council has already resolved on the appointment of the Operator and the Business Plan for the major trading undertaking. Annexure F of the Operator Agreement includes the tendered budget which has been adjusted for the proposed food and beverage payment to the clubs. The five-year financial summary is provided below:

BELGRAVIA NET RESULT

EAST FREMANTLE OVAL PRECINCT - SUMMARY							
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Revenue							
Net F & B Revenue after Club F&B Payment	\$ -	\$ 450,895	\$ 473,439	\$ 497,111	\$ 521,967	\$ 548,065	\$ 2,491,477
Net Health Club Revenue	\$ -	\$ 534,023	\$ 1,028,253	\$ 1,070,830	\$ 1,108,592	\$ 1,150,444	\$ 4,892,142
Other Net Revenue	\$ -	-\$ 207,420	-\$ 217,791	-\$ 228,681	-\$ 240,115	-\$ 252,120	-\$ 1,146,126
Net Revenue	\$ -	\$ 777,498	\$ 1,283,901	\$ 1,339,260	\$ 1,390,444	\$ 1,446,389	\$ 6,237,492
Expenses							
Total Precinct Expenses	\$ 245,522	\$ 768,706	\$ 858,167	\$ 902,264	\$ 929,332	\$ 957,212	\$ 4,661,204
Profit/Loss	-\$ 245,522	\$ 8,792	\$ 425,734	\$ 436,996	\$ 461,112	\$ 489,177	\$ 1,576,289

The following costs will be incurred by the Town under the Operator Agreement prior to commencement of facility operations:

- Pre-opening services fee of \$245,522 ex GST
- Lease mobilisation fees of \$22,500 ex GST

The Town's 2023/24 Budget includes an allocation of \$277,372 against E11251 to fund the above costs. A budget variation will be required during the mid-year budget review to cover the following expenses:

- Trading loss for the period 25 March 2024 – 30 June 2024 (forecast to be confirmed with Belgravia)
- Payment of pro-rata Management Fee (2% of forecast revenue) and Corporate Overhead Charge (4% of forecast revenue) to Belgravia for the period 25 March 2024 – 30 June 2024

STRATEGIC IMPLICATIONS

The Town of East Fremantle **Strategic Community Plan 2020-2030** states:

Strategic Priority 1 – Social – A socially connected, inclusive and safe community

1.1 Facilitate appropriate local services for the health and wellbeing of the community

- 1.1.3 *Facilitate or partner to ensure a range of quality services are provided at a local level*
- 1.1.4 *Strengthen the sense of place and belonging through inclusive community interaction and participation.*

1.2 Inviting open spaces, meeting places and recreational facilities

- 1.2.1 *Provision of adequate recreational, sporting and social facilities*
- 1.2.2 *Activate inviting open spaces that encourage social connection*

1.3 Strong community connection within a safe and vibrant lifestyle

- 1.3.1 *Partner and educate to build a strong sense of community safety*
- 1.3.2 *Facilitate opportunities for people to develop community connections through events and celebrations.*
- 1.3.3 *Facilitate community group capacity building.*

The Town of East Fremantle **Recreation and Community Facilities Strategy** adopted in 2016 identified that *'the East Fremantle Oval Precinct is a major recreation and sporting precinct in East Fremantle that is currently perceived as poorly planned as a precinct, is underutilised in terms of community use and access and is an ineffective use of major open space.*

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to achieve conditions precedent will result in a delay to commencement of facility operations	Possible (3)	Major (4)	High (10-16)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected <1month	Accept Officer Recommendation
A delay in practical completion will impact the nominated date for the lease commencement date and result in additional cost	Possible (3)	Minor (2)	Moderate (5-9)	FINANCIAL IMPACT \$10,000 - \$50,000	Accept Risk

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	12
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

The principal terms and conditions of the lease between the Town of East Fremantle and Belgravia Health and Leisure Group include:

- The lease area is the whole of East Fremantle Oval Precinct, excluding the residential housing and depot area.
- The lease term is five years plus a five-year option to mirror the Operator Agreement.
- Belgravia Group Pty Ltd are to provide a guarantee and indemnify the Town against all losses, costs, expenses and damages in respect of any event or default including an Insolvency Event.
- Peppercorn rental of \$1 payable on demand.
- \$20m public liability insurance.
- Permitted uses are detailed in Item 11 of the Lease Schedule and are consistent with the operating services required.
- Belgravia are required to pay all rates and taxes payable in respect to the premises. These, however, will appear as line items in the operating budget.
- The Lease provides for permitted sub-leases and licenses for the following:
 - (i) East Fremantle Football Club
 - (ii) East Fremantle Bowling Club
 - (iii) East Fremantle Croquet Club
 - (iv) Community Garden
 - (v) East Fremantle Playgroup
 - (vi) East Fremantle Child Health Clinic
- Compliance with Liquor Legislation.

The scheduled practical completion date for the Oval is 16 February 2024 and the current date for practical completion of the building and other works is 16 March 2024. Programmed will be contracted to maintain the oval until site handover to Belgravia. It is therefore recommended that the nominated date for the lease commencement date be as close as possible to the practical completion date for the main works to provide a seamless handover of responsibilities.

CONCLUSION

It is recommended that Council proceeds with the Lease with Belgravia Leisure and authorises the Chief Executive Officer to provide three months' advance notice of the nominated lease commencement date of 25 March 2024.

13.7 REVISED OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 091212

OFFICER RECOMMENDATION:

Moved Cr Wilson, seconded Cr McPhail

That Council, with respect to the presented draft Lease between the Town of East Fremantle and Belgravia Health and Leisure Group Pty Ltd:

- 1. resolves to proceed with the lease to satisfy condition precedent 4.1 (a) (i) under the Operator Agreement.**
- 2. requests the Chief Executive Officer submit the lease to the Minister for Lands for consent to satisfy condition precedent 4.1 (a) (iii) under the Operator Agreement.**
- 3. pursuant to 3.5 of the Operator Agreement, authorises the Chief Executive Officer to provide three months' notice of the Town's nominated date for the Lease Commencement Date – being the day immediately following practical completion of the main works.**

4. notes the following financial implications associated with services provided under the Operator Agreement prior to the Lease Commencement Date:

- **Pre-Opening Services Fee of \$245,522 ex GST**
- **three month's Lease mobilisation fee of \$22,500 ex GST**

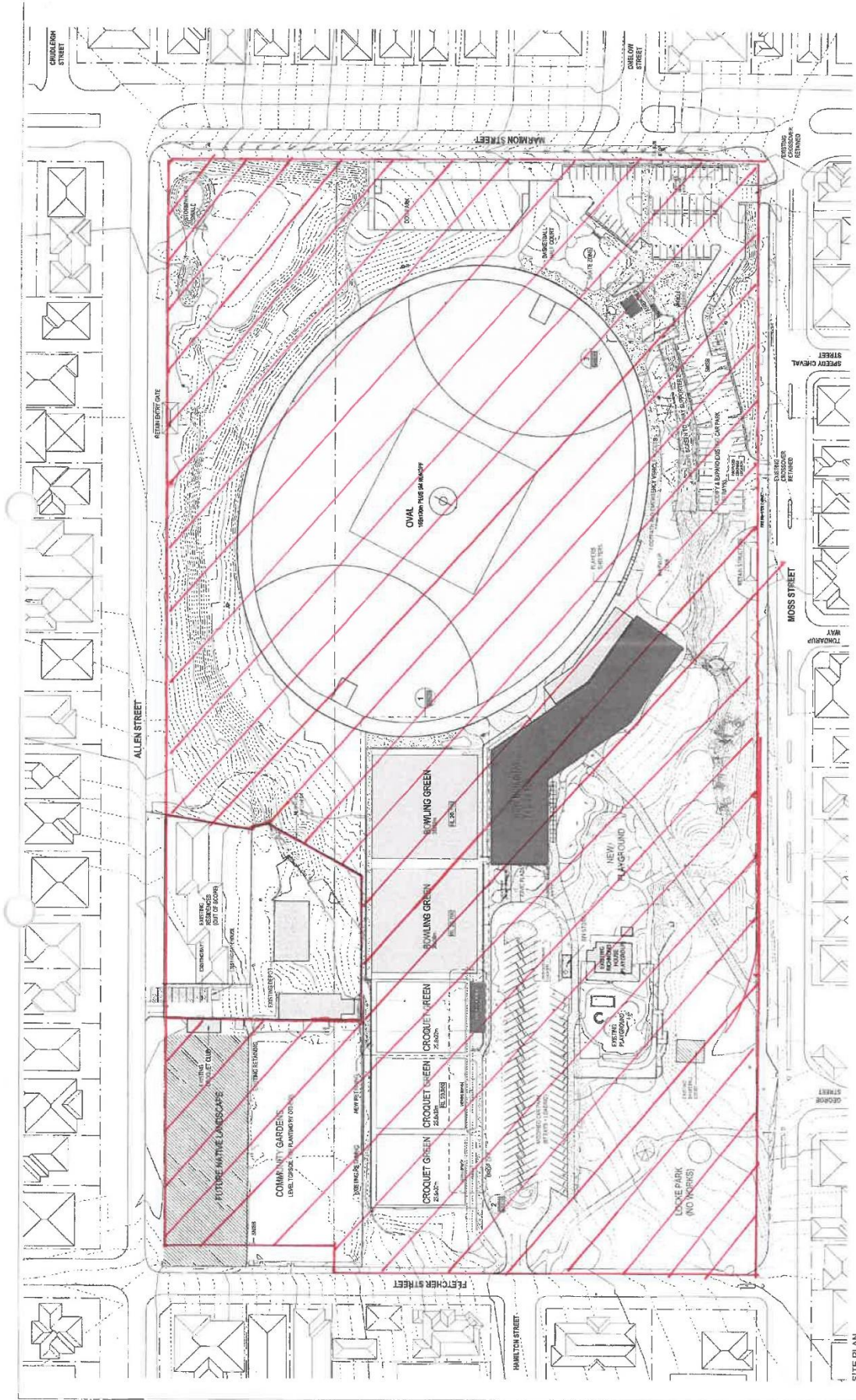
(CARRIED UNANIMOUSLY 8:0)

For: Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page



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FOR CONSTRUCTION

Scale: 1:1000
 Date: 15/07/2019
 Project: East Fremantle Oval Precinct Redevelopment

PROPOSED SITE PLAN

Scale: 1:1000
 Date: 15/07/2019
 Project: East Fremantle Oval Precinct Redevelopment

Scale: 1:1000
 Date: 15/07/2019
 Project: East Fremantle Oval Precinct Redevelopment

DECLARATIONS:

ALL DRAWINGS AND DOCUMENTS ARE THE PROPERTY OF CARABINER AND MAY NOT BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF CARABINER.

ALL DIMENSIONS ARE IN MILLIMETRES UNLESS OTHERWISE SPECIFIED.

ALL DIMENSIONS SHALL BE TO FACE UNLESS OTHERWISE SPECIFIED.

THIS DRAWING MUST BE READ IN CONJUNCTION WITH ALL RELEVANT CONTRACTS, SPECIFICATIONS, REPORTS AND COMMENTS.

THE DRAWINGS SHALL NOT BE USED FOR CONSTRUCTION UNLESS HANDSIGNED AND SEALED BY A REGISTERED PROFESSIONAL ENGINEER.

Mayor returned to the meeting at 7.39pm and resumed the Chair.

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

Nil

16 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

17 NEW BUSINESS OF AN URGENT NATURE

Nil

18 MATTERS BEHIND CLOSED DOORS

PROCEDURAL MOTION

Moved Cr Natale, seconded Cr Donovan

That the meeting be closed to the public to discuss confidential items:

- **18.1 CEO Employment Contract – Probationary Period**
- **18.2 Establishment of CEO Performance Criteria**

under the terms of the Local Government Act 1995, Section 5.23 (2)(a) and (b) and:

- **18.3 East Fremantle Football Club Commercial Agreement**

under Section 5.23(2) (c) & (e).

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

The CEO, EMCS, EMRS and EMTS left the meeting at 7.41pm.

18.1 CEO EMPLOYMENT CONTRACT - PROBATIONARY PERIOD

(Confidential Report)

CEOPR COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 101212

COMMITTEE RECOMMENDATION:

Moved Mayor O'Neill, seconded Cr Natale

That Mr Throssell be advised he has satisfactorily completed his probationary period as CEO.

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

18.2 ESTABLISHMENT OF CEO PERFORMANCE CRITERIA

(Confidential Report)

CEOPR COMMITTEE/OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 111212

COMMITTEE RECOMMENDATION:

Moved Mayor O'Neill, seconded Cr Natale

That Council approves the performance criteria for the CEO in accordance with Confidential Attachment One to this report.

(CARRIED UNANIMOUSLY 9:0)

For: Mayor O'Neill, Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

As the Mayor had declared a proximity interest in the following item, he left the meeting at 7.48pm.

In the absence of the Presiding Member, the Deputy Mayor assumed the Chair.

The CEO, EMRS, EMCS and EMTS returned to the meeting.

18.3 EAST FREMANTLE FOOTBALL CLUB COMMERCIAL AGREEMENT

(Confidential Report)

ALTERNATIVE RECOMMENDATION

Moved Cr Collinson, seconded Cr Donovan

That Council authorises the Chief Executive Officer to negotiate the completion of the Licence Agreement and Sub-Lease with the East Fremantle Football Club in accordance with the following items, which are to be considered as a package:

- (i) Sale of naming rights for the Oval/ Precinct – EFFC to retain the first \$100,000 in net revenue, with the Town and EFFC to share 50:50 of any net revenue above \$100,000 subject to a sponsorship document to be prepared by the*

EFFC and approved by Council prior to the sale of the naming rights and for the sponsorship document to include the commercial terms of the sponsorship arrangement (timeframes, minimum acceptable sponsorship, unacceptable advertising organisations and any other such commercial terms considered appropriate).

- (ii) No annual dividend to be paid or considered to EFFC until the facility is operationally profitable; this would include the sinking fund paid and 100% of the Town's loan repayments covered prior to a dividend being considered;*
- (iii) EFFC to have one member on the Management Committee;*
- (iv) EFFC to remain in the temporary accommodation at Tricolore Community Centre until practical completion or as agreed between the EFFC and the CEO; and*
- (v) No further compensation is to be paid to EFFC beyond December 2023.*

Amendment

Moved Cr Natale, seconded Cr Harrington

That point (i) be amended to read:

- (i) Sale of naming rights for the Oval/Precinct - EFFC and the Town to share 60:40 of any net income of the sale subject to a sponsorship document to be prepared by the EFFC and approved by Council prior to the sale of the naming rights and for the sponsorship document to include the commercial terms of the sponsorship arrangement (timeframes, minimum acceptable sponsorship, unacceptable advertising organisations and any other such commercial terms considered appropriate).*

(LOST 1:7)

For: Cr Natale

Against: Crs Wilson, Collinson, Donovan, Harrington, McPhail, Maywood & White

The substantive motion was put.

ALTERNATIVE RECOMMENDATION/ COUNCIL RESOLUTION

Council Resolution 121212

Moved Cr Collinson, seconded Cr Donovan

That Council authorises the Chief Executive Officer to negotiate the completion of the Licence Agreement and Sub-Lease with the East Fremantle Football Club in accordance with the following items, which are to be considered as a package:

- (i) Sale of naming rights for the Oval/ Precinct – EFFC to retain the first \$100,000 in net revenue, with the Town and EFFC to share 50:50 of any net revenue above \$100,000 subject to a sponsorship document to be prepared by the EFFC and approved by Council prior to the sale of the naming rights and for the sponsorship document to include the commercial terms of the sponsorship arrangement (timeframes, minimum acceptable sponsorship, unacceptable advertising organisations and any other such commercial terms considered appropriate).**
- (ii) No annual dividend to be paid or considered to EFFC until the facility is operationally profitable; this would include the sinking fund paid and 100% of the Town's loan repayments covered prior to a dividend being considered;**
- (iii) EFFC to have one member on the Management Committee;**
- (iv) EFFC to remain in the temporary accommodation at Tricolore Community Centre until practical completion or as agreed between the EFFC and the CEO; and**

(v) No further compensation is to be paid to EFFC beyond December 2023.

(CARRIED 7:1) (OBJ)

For: Crs Wilson, Collinson, Donovan, Harrington, McPhail, Maywood & White.

Against: Cr Natale

PROCEDURAL MOTION

Moved Cr Wilson, seconded Cr Donovan

That the meeting be reopened to members of the public.

(CARRIED UNANIMOUSLY 8:0)

For: Crs Wilson, Collinson, Donovan, Harrington, Natale, McPhail, Maywood & White.

Against: Nil

18.4 FUTURE ARRANGEMENTS FOR WASTE MANAGEMENT WITHIN THE TOWN

This item was withdrawn prior to the meeting.

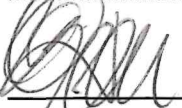
Mayor O'Neill returned to the meeting at 8.44pm and resumed the Chair.

19 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 8.44pm.

I hereby certify that the Minutes of the ordinary meeting of the Council of the Town of East Fremantle, held on 12 December 2023, Minute Book reference 1. to 19. were confirmed at the meeting of the Council on

20 FEBRUARY 2024



Presiding Member