



Meeting attachments

Ordinary Meeting of Council

Wednesday, 28 April 2021, 6.00pm

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Meeting attachment 1 – Development/Demolition plans

Page 1

COTTAGE & ENGINEERING SURVEYS

Licensed Surveyors

87-89 Guthrie Street, Osborne Park, Western Australia
Telephone: (08) 9446 7361 Facsimile: (08) 9445 2998
Email: perth@cottage.com.au Website: www.cottage.com.au

J/N: 488116 DATE: 11 Dec 20 SCALE: 1:200 DRAWN: C. Weightman

Builder : Narrow Lot Homes
CLIENT :
LOT 1179 #91 Paget Street, Hilton

Plan 6338

LEGEND		
SEC Dome	Power Pole	Phone Pits
Water Conn.	Top Pillar/Post	Top Wall
Top Retaining	Top Fence	

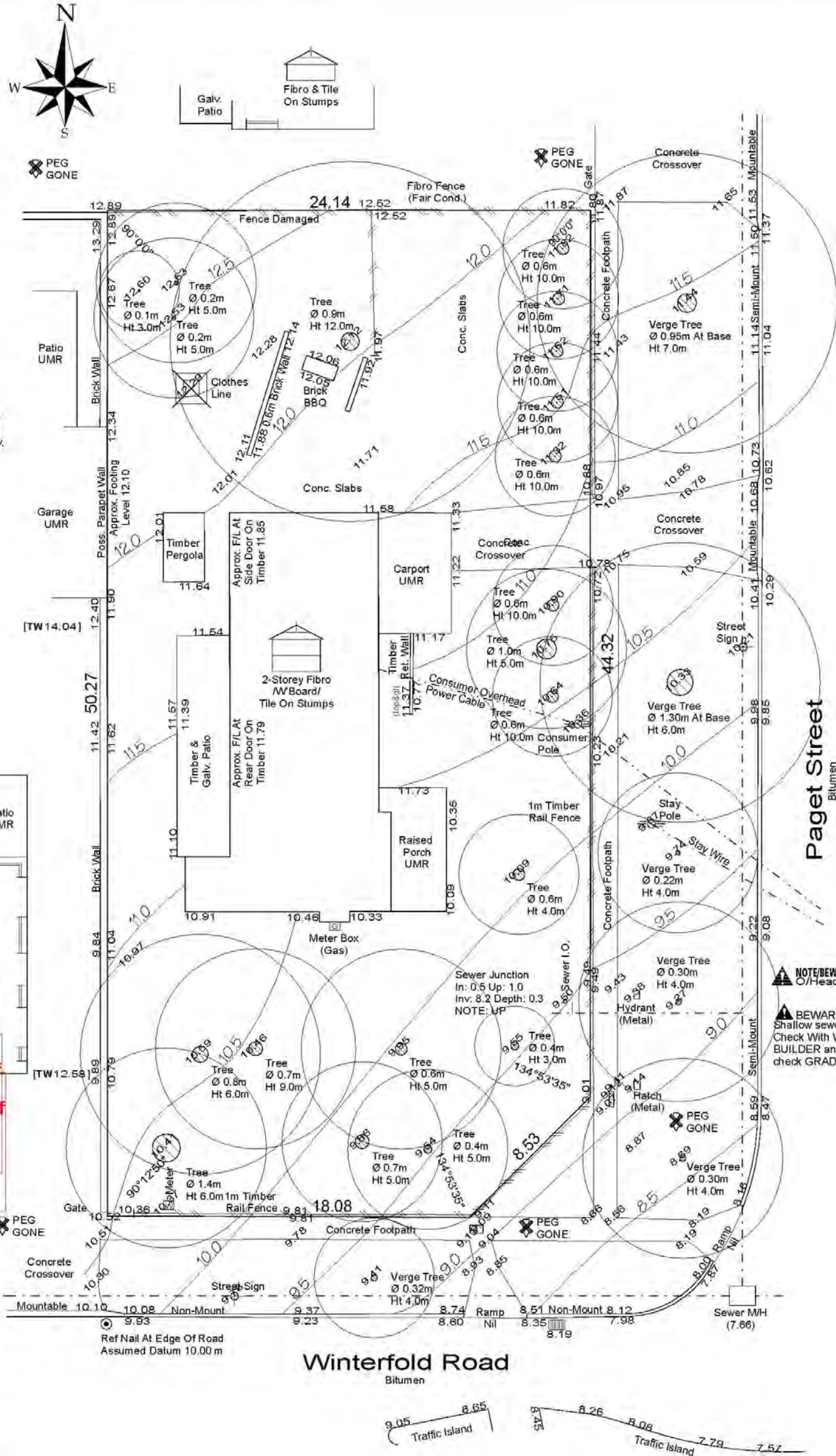
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Let boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may affect building on the property.

DISCLAIMER:
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DISCLAIMER:
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CITY OF FREMANTLE
These Plans Form Part of
CITY OF FREMANTLE
These Plans Form Part of
DA0046/21
2 Feb 2021
2 Feb 2021

LOT MISCLOSE
0.017 m

SOIL DESCRIPTION
Sand
Refer to Survey

Scale 1:200
0 2 4 6 8

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J/N: DATE: SCALE: DRAWN:
488116 11 Dec 20 1:200 C. Weightman

Builder : Narrow Lot Homes
CLIENT :
LOT 1179 #91 Paget Street, Hilton

Plan 6338

LEGEND	SEC Dome
T I C	Power Pole
W	Phone Pits
[TP 10.00]	Water Conn.
[TW 10.00]	Top Wall/Post
[TR 10.00]	Top Retaining
[TF 10.00]	Top Fence

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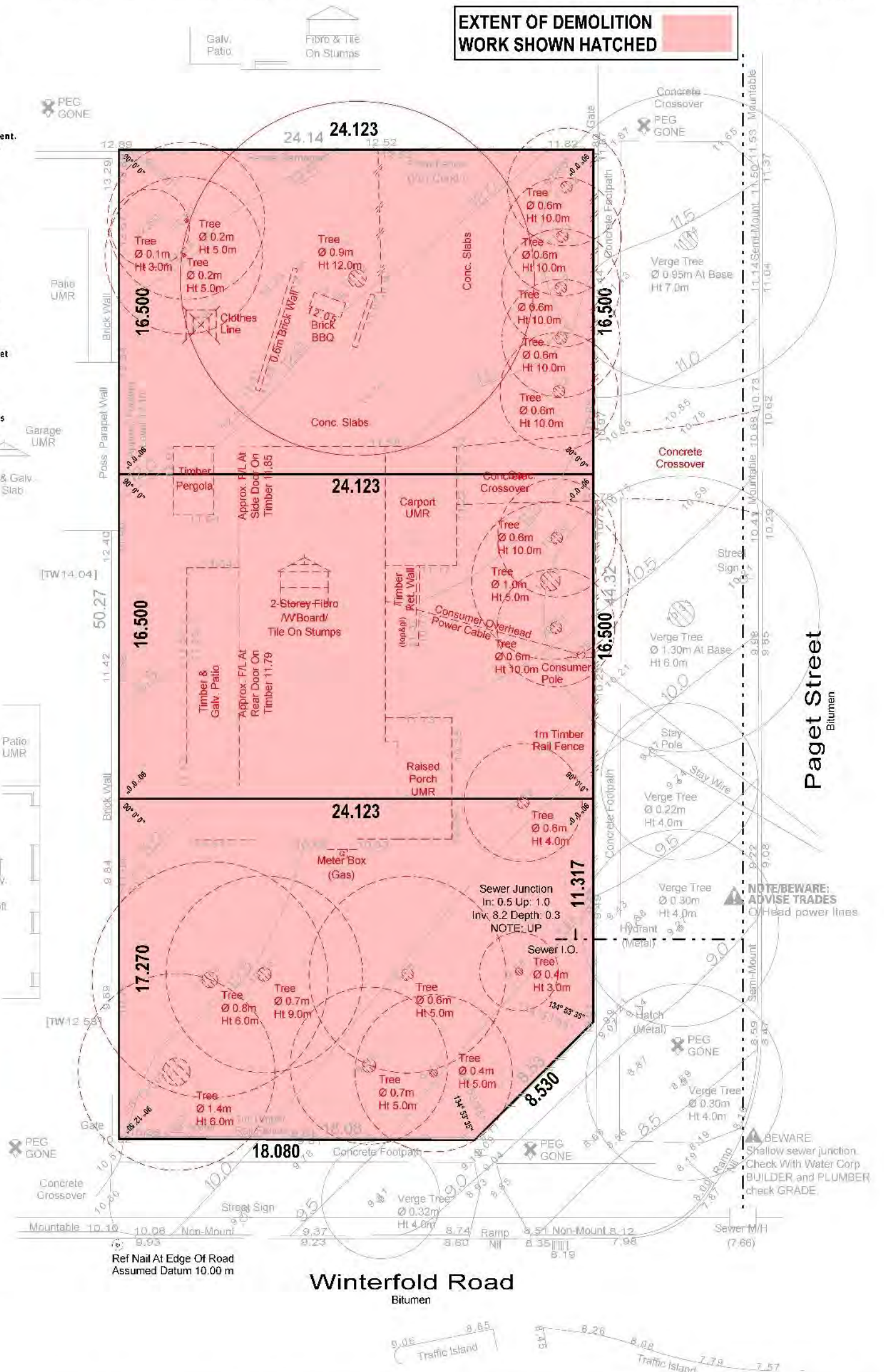
**EXTENT OF DEMOLITION
WORK SHOWN HATCHED**



LOT MISCLOSE
0.017 m

SOIL DESCRIPTION
Sand
Refer to Survey

Scale 1:200
0 2 4 6 8



WORKING DRAWINGS	BAYLISS PROJECT	DEMOLITION PLAN				
		JOB #:	SHEET:	DRAWN:	DATE:	SCALE:
	ADDRESS: LOT 1179 (#91) PAGET STREET, HILTON	N/A	02 of 04	LC	JAN '21	1:200
	LOCAL GOVERNMENT: CITY OF FREMANTLE	These plans have been prepared for the exclusive use of the client of 'Narrow Lot Homes' for the purposes of demolition and are not to be used for any other purpose without the written consent of 'Narrow Lot Homes'.				REV: 01

COTTAGE & ENGINEERING SURVEYS Licensed Surveyors

87-89 Gulliver Street, Osborne Park, Western Australia
Telephone: (08) 9446 7361 Facsimile: (08) 9445 2998
Email: oerth@cottage.com.au Website: www.cottage.com.au

J/N: DATE: SCALE: DRAWN:
488116 11 Dec 20 1:200 C. Weightman

Builder : Narrow Lot Homes
CLIENT :
LOT 1179 #91 Paget Street, Hilton

Plan 6338

LEGEND

SEC Dome	Power Pole
TP 10.00	Phone Pits
TW 10.00	Water Conn.
TR 10.00	Top Wall
TF 10.00	Top Retaining
	Top Fence

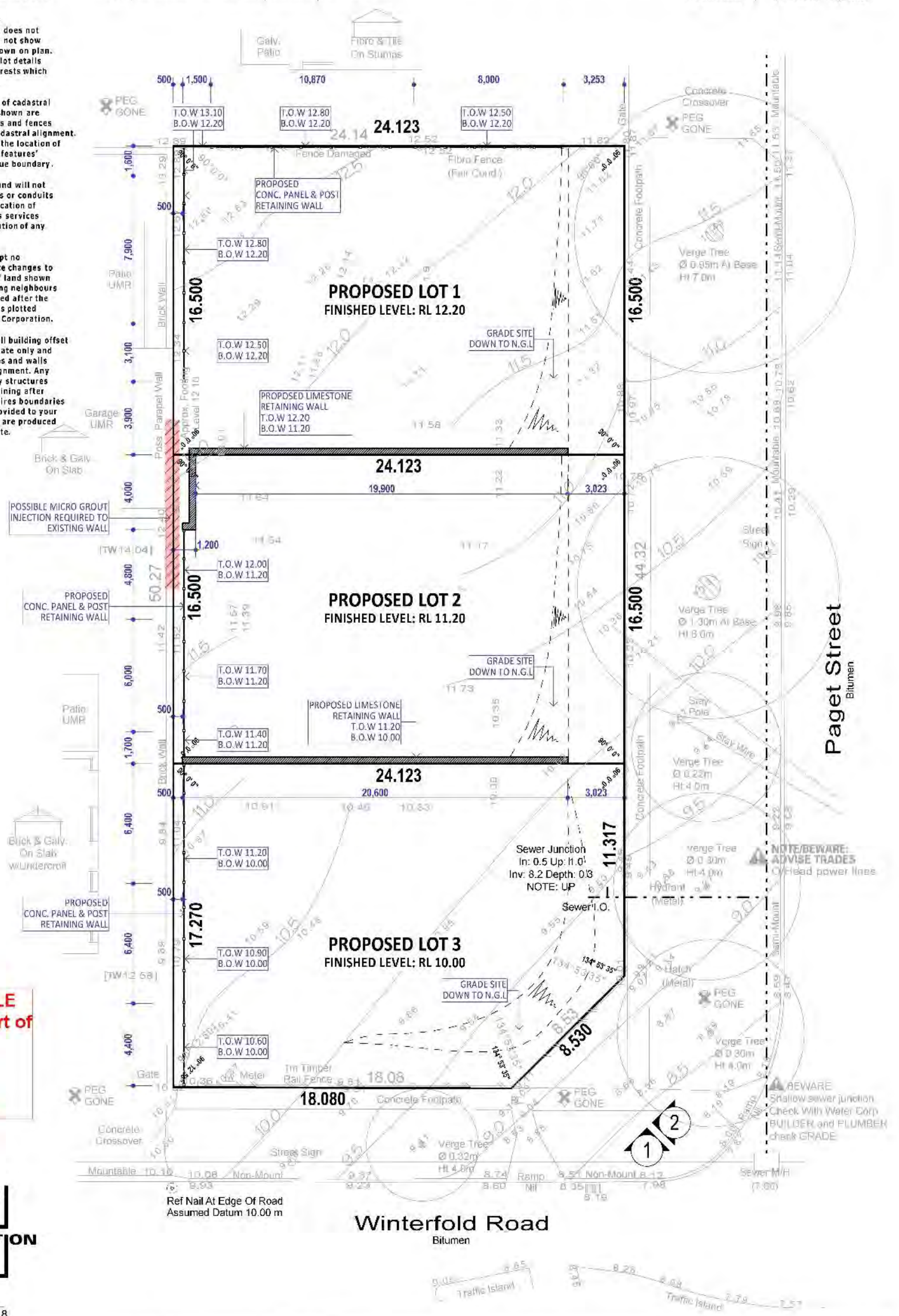
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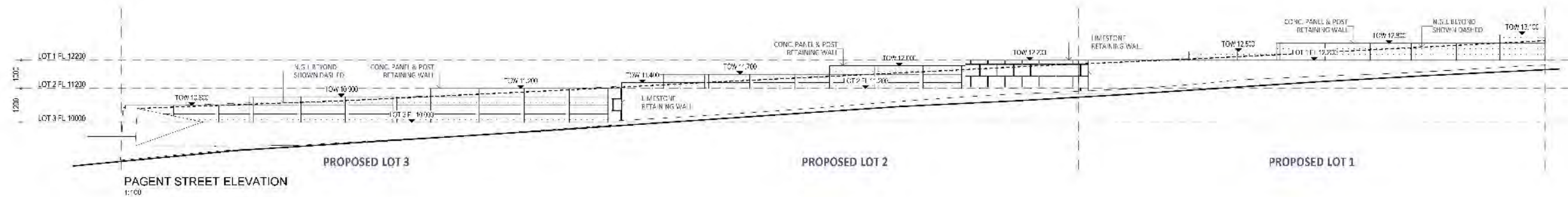
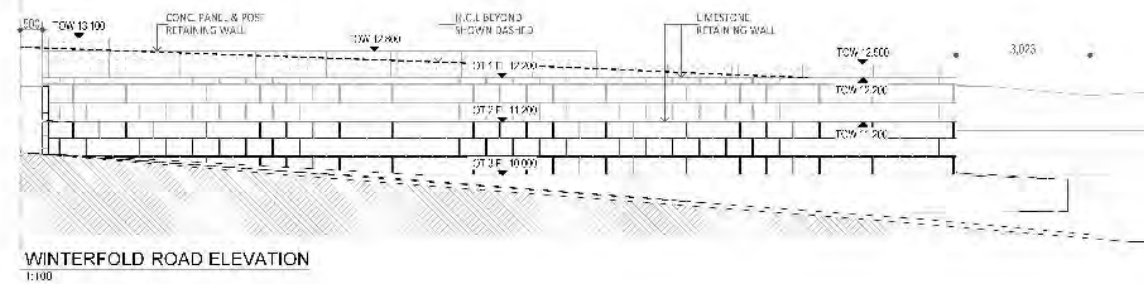
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These Plans Form Part of
DA0046/21
2 February 2021

BAYLISS PROJECT		SITE PLAN				
WORKING DRAWINGS	ADDRESS:	JOB #:	SHEET:	DRAWN:	DATE:	SCALE:
	LOT 1179 (#91) PAGET STREET, HILTON	N/A	03 of 04	LC	JAN '21	1:200, 1:1
LOCAL GOVERNMENT:		REV: 01				
CITY OF FREMANTLE						

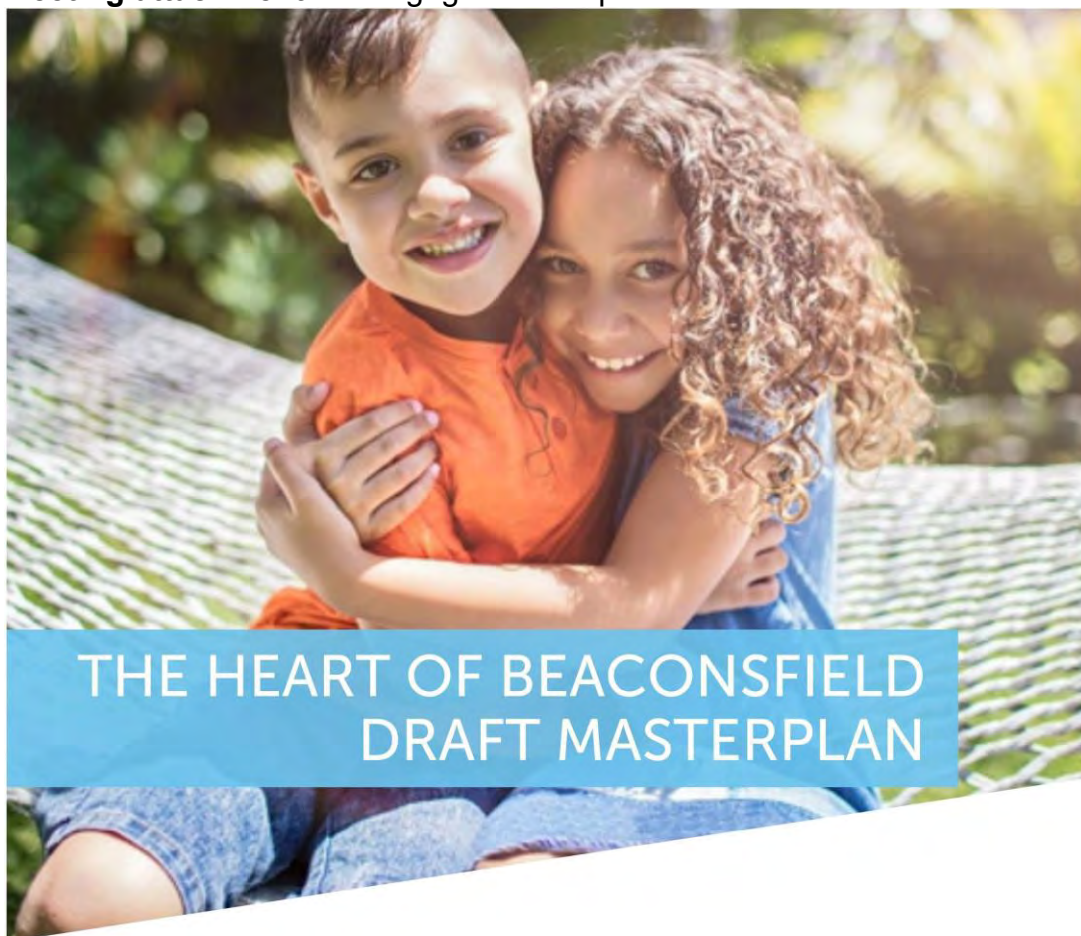


CITY OF FREMANTLE
These Plans Form Part of
DA0046/21
2 February 2021

WORKING DRAWINGS	BAYLISS PROJECT		ELEVATIONS			
	ADDRESS:	JOB #:	SHEET:	DRAWN:	DATE:	SCALE:
	LOT 178 (89) PAGENT STREET, 4 LTON		04 of 04	IC	JAN '21	1:100
	LOCAL GOVERNMENT:					
	CITY OF FREMANTLE					
						REV: 01

**PC2104-9 THE HEART OF BEACONSFIELD MASTERPLAN – OUTCOMES
OF ADVERTISING AND FINAL ADOPTION**

Meeting attachment 1 – Engagement Report



Community Engagement Report

March 2021

This document is available in alternative formats on request.

The Heart of Beaconsfield – Engagement Report

Contents

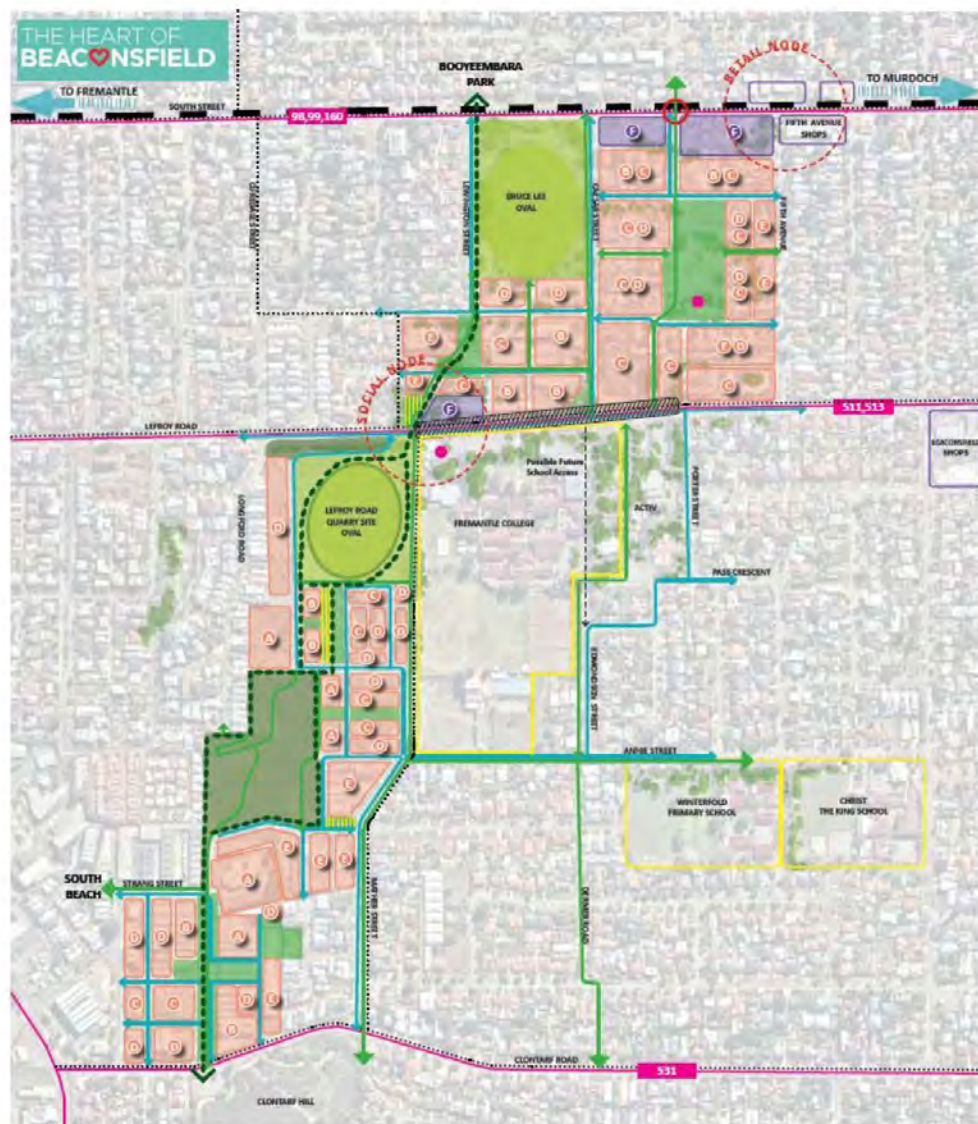
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The Heart of Beaconsfield – Engagement Report

Introduction

During 2017 and 2018 community members participated in visioning and concept workshops, attended open days and shared their thoughts with us online about what should be included in a masterplan for Beaconsfield. From the valuable contributions we received, the key ideas were grouped into three broad themes which the plan sought to address:

1. Tree retention and open space provision
2. Housing choice and diversity of population
3. Sense of place and community facilities



The Heart of Beaconsfield – Engagement Report

Community Engagement

The current stage of engagement was to seek feedback on the draft masterplan, which was developed as a result of the earlier work with the community. Engagement methods used were:

- Online submissions on My Say Freo.
- Pop up 'Talk to a Planner' session at the Freo Farmers Market (within the project site).

Awareness and promotion was undertaken via:

- Direct email to previous participants (over 200 people) and local precinct group.
- Inclusion in My Say Freo e-newsletter January 2021.
- Posters distributed to local newsagencies, bakery and food store late January 2021.
- Poster in noticeboard at City office.
- Promotion through City's social media channels and Freo Weekly newsletter.

Findings

From 19 January to 15 February 2021 the My Say Freo page was visited over 2,060 times. There were 82 submissions (total).

Key findings:

- There is general concern with the proposed heights of dwellings, the number of dwellings and the flow-on effects such as increased traffic and potential for anti-social activity.
- In particular people felt the height of proposed buildings at the western edge of the quarry was unsuitable given the interface with single residential dwellings on the Salentina Ridge line.
- There is general support for the open and green spaces that have been provided, particularly the proposed green link.
- There is concern about the impact of proposed changes to traffic and congestion.
- Response to the proposed new oval was mixed, although greening of the quarry site is supported.

Online – My Say Freo

From 19 January to 15 February 2021 the My Say Freo page was visited over 2,060 times and 59 contributors made a total of 63 submissions using the online form.

A number of respondents felt the plan was good and supported its intention. One stated that it reflected the community information session they had attended and would improve the amenity of the area. Two respondents felt the plan was too high level to make comment on.

The Heart of Beaconsfield – Engagement Report

Comments have been grouped broadly into the key themes that emerged:

- Height/density and housing
- Transport and connectivity
- Open and green space
- Community facilities/social

Due to the volume of input received comments cannot be reflected in this report in full, but all comments are being considered in reviewing the plan.

Height/density and housing

Just over half of submitters commented on the height and/or density shown in the plan. The majority of these did not support the heights or type of dwelling proposed, many stating that 8 stories was too high, and 12 not supporting height above 5 stories specifically. Reasons for not supporting the proposed density included:

- A belief the proposed heights do not fit the existing character and built form of the area
- Concern with the subsequent increase in population and impact on services and amenities, particularly traffic
- Concerns about disrupting the family/community feel of the neighbourhood
- Concerns with increasing social housing and a desire to avoid recreating existing/past social issues
- Concerns with sustainability and tree canopy
- Visual impact and disturbing the aesthetic
- A belief that the plans do not align with community sentiment
- A belief that it's not a desirable area for high-rise development and that there are already adequate apartments available in Fremantle.

"The overall plan looks great. I am however concerned about the proposed development area 'A' as indicated on the latest Draft Masterplan Concept. This land is designated for high rise apartments of more than 8 stories and is directly adjacent to several existing properties fronting onto Longford Road. I don't think it would make sense to obstruct the sight lines from these existing properties to the east by introducing high rise apartments in this area."

Density proposed at the western edge of the quarry (Longford Road and along the ridge line) was particularly unsupported with 11 respondents raising it specifically. Submitters felt that height in this area would result in decreased amenity for existing residents (reduced sunlight and privacy), possibly destabilise existing housing, devalue property and raise contamination issues during construction. Some respondents felt that height along the ridge line would be visually oppressive/dominating, impact on neighbourhood atmosphere and was not respectful of the character of the area.

Comments on housing included:

The Heart of Beaconsfield – Engagement Report

- Support for the concept of diverse housing, and that the choices given were reasonable
- Queries around the number of dwellings and expected increase in population
- Preference for different styles of dwellings, such as 'Would prefer small blocks/family homes or townhouses'
- Concerns that while the concepts and ideas of the masterplan are good, it may still result in poor quality housing being built and good design should remain key
- Expression of interest in creating a housing co-op
- Support for density as it will enrich the community and help local business
- Like that these plans will make housing in the area more affordable
- Sustainability should be required, not 'where possible'
- Concern that not enough social housing is being provided given the current amounts
- A need for better consideration of aged care accommodation access
- Comments about height in other specific areas:
 - Strang Street to Clontarf Road
 - 5-8 storeys near Bruce Lee Oval
 - Area on Fifth Ave near South Street
 - Height on TAFE site would overshadow school

Transport and connectivity

Many respondents noted that traffic congestion is already an issue or were concerned that the proposed density would exacerbate it. A small number of respondents also made comment on the need for provision of adequate parking across the site.

"Traffic management with so many new dwellings will be a nightmare. Le Froy (sic) Road is already congested with the College and one new exit onto an already busy South Street won't solve the issue."

Regarding the traffic lights, 3 respondents did not support them in the proposed position and 2 did support them.

Comments on specific areas included:

- Difficulty turning across or onto South Street from various points
- Concerns with the T intersection at Mather and Clontarf
- Congestion particularly on South Street, Lefroy Road and near Fremantle College
- Concern with proposed height on Strang & Naylor and cars entering via Clontarf or Hampton Roads
- The need for a Transport Impact Assessment and considering access and acoustic attenuation of new housing along South Street
- Do not support extension of Butterworth Place to the north.

Two respondents wanted to know whether public transport would be increased and there was one comment on considering extending the CAT network.

The Heart of Beaconsfield – Engagement Report

There were also comments on cycling and pedestrian routes and connectivity:

- Need for more emphasis on east/west cycle traffic
- Specific comments on the need for paths and access ways including areas on or near Annie Street, Curedale St and links to west Beaconsfield
- Improvements needed for safety, including at Hampton Road/South Street junction and Lefroy Road
- Ensuring that paths through the Davis Park area have amenity – that they are wide, well-lit, well-paved, fenced and have bollards to prevent vehicle access.

Open and green space

Many respondents appreciated the provision of green and open space, in particular the green link. Only 3 respondents thought that more open/green space should be provided.

"Im (sic) really pleased with the emphasis on maintaining/creating green spaces and a flow through between south and north Beaconsfield for Clontarf to Lefroy."

A number of respondents mentioned the urban canopy and the need to retain or plant trees. Particular sites mentioned for tree retention included Fremantle College, Bruce Lee Oval, South Street, Lefroy Road, and more generally areas used by black cockatoos.

A number of respondents supported the new oval and open space proposed at the quarry site, and many generally supported the concept of greening the quarry. Other submitters did not support a new oval; reasons for this included:

- A belief that there are already enough sporting facilities in the area
- A desire for green-space that is not sport-focussed, as it is seen as limiting and restrictive in use
- Querying whether the area could support active recreation, based on the previous local structure plan
- Consider the use of Fremantle College oval instead.

A popular alternative use for the quarry was retaining the existing contours and using it for walking trails and informal open green space, similar to Booyeembara Park. Other possible uses suggested for the quarry included a pool or recreation centre, amphitheatre, outdoor climbing wall, athletics track, water feature, mountain bike trails, an outdoor café, a central 'square', and leasing it to private enterprise.

There were a number of comments on Bruce Lee Oval, including:

- A desire to retain the areas south of the oval for riding and skating
- Concern with loss of tree canopy from proposed housing at sites on the south
- Queries around whether parking is intended to be removed and that any sports fixtures in this area would lead to parking issues for surrounding residents
- Consider upgrades such as improvements to the playground/fitness equipment and providing five-a-side soccer pitches.

The Heart of Beaconsfield – Engagement Report

Community facilities/social

A small number of respondents said more community facilities were needed or made reference to community facilities or social values. Respondents reiterated the popularity and importance of the Fremantle Farmers Market and several spoke about provision of parking for it into the future.

"Old tafe site should be redeveloped as soon as possible. Quarry should be made suitable for community use if housing is not an option. More community facilities such as a rec centre/ pool while ambitious could be great for both individual and community health."

A number of respondents questioned the proposed social node or did not think it was adequate. Respondents referred to developing various facilities such as a pool or recreation centre, cafes, an environment centre, indoor climbing gym and hospitality hub. Other comments included:

- Comments about retail areas, including that they need more attention, the proposed retail hub is already difficult to cross on foot, and that it's hard enough to patron existing shopping areas
- Consider paid access to Fremantle College swimming pool after hours
- Reinstate and make the TAFE operational
- Redevelop the TAFE site as a priority
- Developer contributions should be used at Davis Park recreation area.

Stall at Freo Farmers Market

As part of the engagement process, City strategic planning staff attended a stall held at the Fremantle Farmers Market on Sunday 31 January 2021 from 8am – 12pm. This stall was attended by approximately 150-200 people who had the opportunity to view the master plan, ask technical questions, and make a submission in-person.

16 hard-copy submissions were received, including one that was later submitted via email. A diverse range of comments were made at this session, however some of the key points are captured below.

General comments in support of plan:

- General support for project existence and general objectives
- Strong support for improved public transport and open space
- Support for improved pedestrian and cycle connections and infrastructure
- Support for green link and improvements to existing parks e.g. Davis Park
- Strong support for demolition and redevelopment of TAFE site.
- Strong support for further community facilities of some description.

The Heart of Beaconsfield – Engagement Report

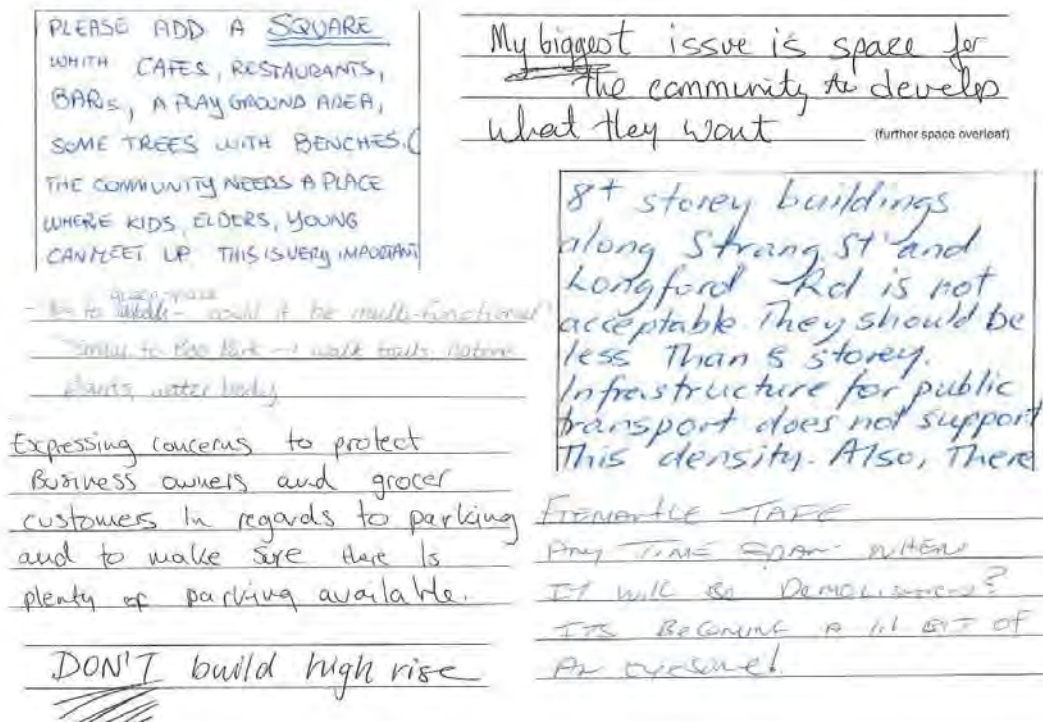
Concerns with the plan:

- Concern about excessive density, traffic and building height, particularly on the Quarry site.
- Concern about impact of taller buildings on character, amenity, views and privacy (particularly for owners along Longford Place adjacent to Quarry)
- Concern about the potential for additional social housing. Some assumed that high density sites equates to 'Homeswest' and others assumed all sites would include social housing.
- Concern about adequate parking particularly for the markets when TAFE site redevelops
- Concern about antisocial behaviour stemming from TAFE site and Davis Park.

Other/specific comments raised:

- Need greater priority for cyclists. On-street facilities on South Street poor (particularly past Yoga Centre where limestone frequently falls on road – Ref to Engineers)
- Suggestion there should be greater promotion of non-car-based travel options e.g. to markets
- Queries about management of Quarry development, remediation, levels and health
- Various queries about Dept. of Communities policy on social housing, 1:9 guideline etc.
- Butterworth Place residents (x3) thought through connection should be provided to Wool Agency site from Keedy Place and not to north. Concern existing subdivision not functional as roads too narrow and frequently blocked by bins, parking etc. No more traffic please!
- Mather Street / Clontarf intersection is unsafe with poor sight lines due to vegetation etc (ref to Engineers). Suggests lights or roundabout if volumes increase.
- Suggestion area more suitable for family housing given school presence.
- Suggestion new oval include quarry performance space.
- Suggestion that community garden be accommodated in PAW off Longford unless and until its connected.
- Greater promotion of sustainable built form desired. More trees / urban forest.
- Suggestion there should be greater promotion of non-car-based travel options e.g. to markets.
- Queries about timeframes.

The Heart of Beaconsfield – Engagement Report



Above: a number of excerpts from submissions made at the Freo Farmer's Market.

Direct email

A total of three submissions were made via direct email, with comments including:

- The Quarry should accommodate an Opera house and/or other performing arts related facilities.
- Queries regarding the amount of public housing proposed within Beaconsfield, particularly within the Davis Park precinct.
- Tree retention should be a vital component of any redevelopment. Building works will likely result in the removal of native vegetation.
- Support extra oval and public open spaces
- Opposition to the building height proposed in excess of 5 storeys, particularly on the old TAFE Site.
- Objection to the removal of car parking at Bruce Lee Oval.
- Opposition to the prospect of a new supermarket on South Street given the prevalence of many local shops and supermarkets.
- Improvements to traffic management and car parking are needed within the area.
- Change the name of the Davis Park precinct as it causes confusion with the Davies Street community.

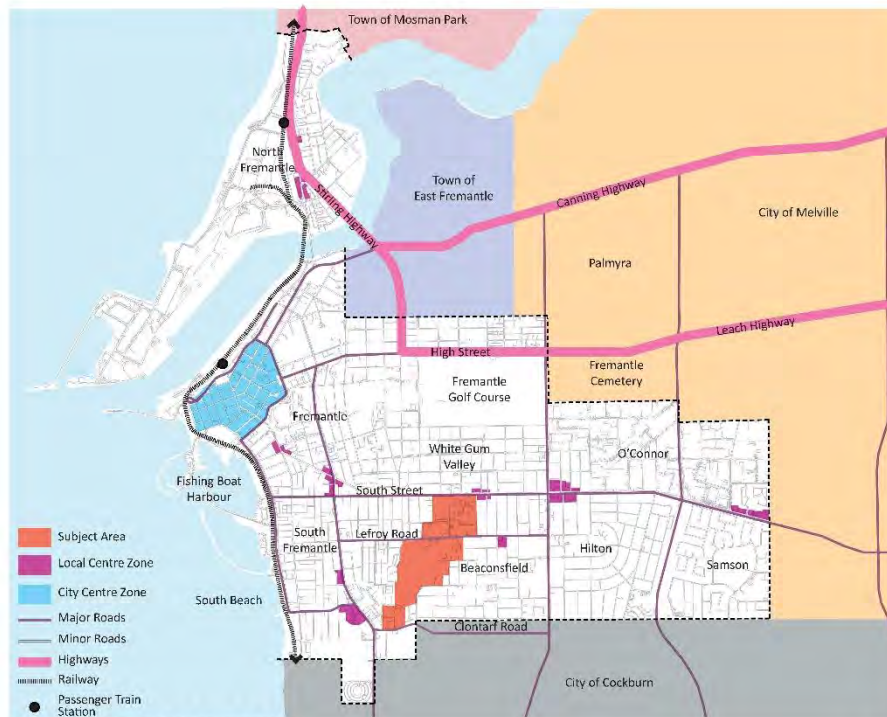
The Heart of Beaconsfield – Engagement Report

- Concerns regarding the ongoing management of future development (e.g. disruptions from construction, noise, dust).
- Land should be put aside for the creation of some sort of multi-functional community hub and a facility that can cater for not-for-profit activity e.g. a laundromat combined with a book exchange. Council should set aside land for this purpose and let the community assist with its development from concept into reality.

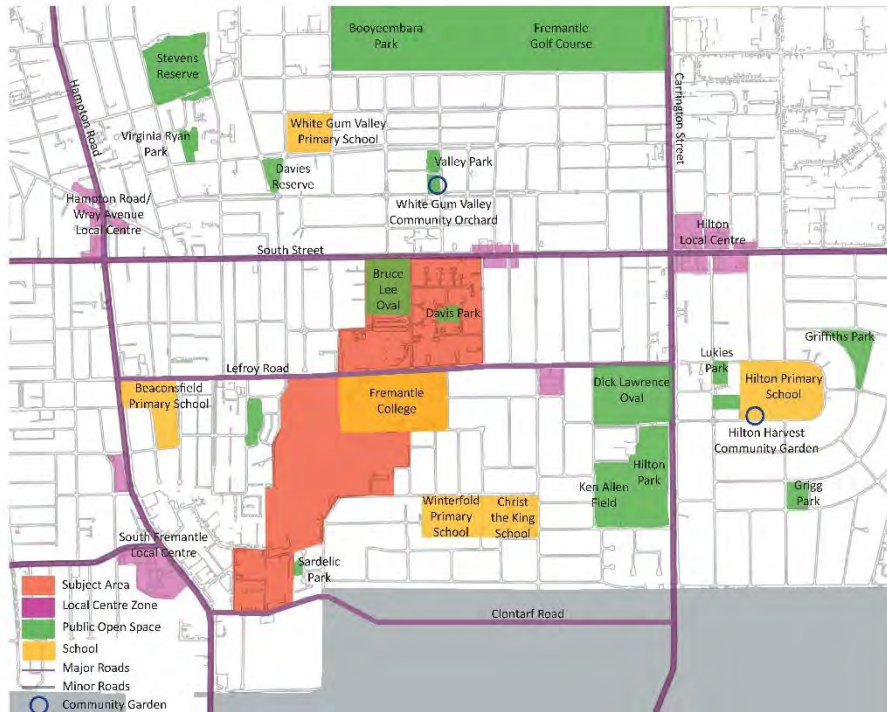
Next Steps

The above feedback will be used to modify the masterplan to better reflect community feedback. This revised masterplan will then be presented to Council for consideration/adoption along with detailed responses to the feedback raised. All registered participants will be informed of the Council meeting date.

Meeting attachment 2 – Final Masterplan Concept (Including context and ideas plans)



DISTRICT CONTEXT



LOCAL CONTEXT



The plan includes improved connections throughout the area (particularly for cyclists and pedestrians), a greater range of housing types, retention of existing parks and community focal points as well as the creation of new ones (including a new sporting oval), and protection of trees where possible. Delivery of the plan would occur in stages as different landowners redevelop, and details may change through further design and approval processes, however the Masterplan seeks to provide an overarching concept of how different elements can work together.

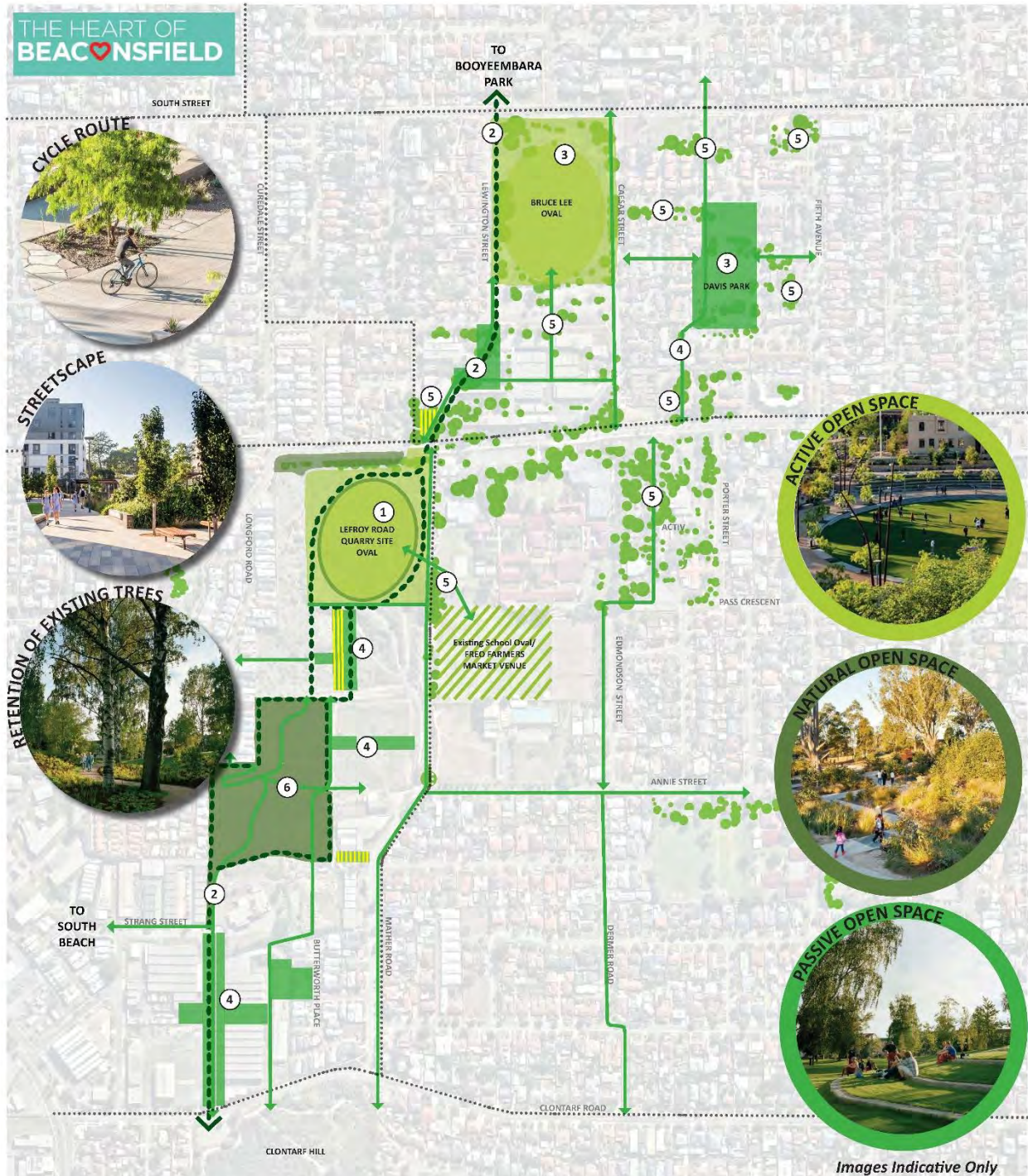
THE HEART OF BEACONSFIELD IS A CITY OF FREMANTLE PROJECT IN PARTNERSHIP WITH



LEGEND

- A** High rise apartments up to 8-12 storeys
- B** Medium rise apartments 5-8 storeys
- C** Low rise apartments 3-5 storeys
- D** Townhouses and maisonettes 2-3 storeys
- E** Family houses 1-2 storeys
- F** Mixed use/community facility
-  Schools
-  Existing Childcare Centre
-  Traffic calming and school drop-off
-  Nodes - social/ retail
-  Existing trees
-  Development subject to further site investigations

- Public open space
 - Natural open space
 - Recreation/ passive open space
 - Active open space/ Sports
 - Drainage/ passive open space & integrated urban water management
- Green Link
 - Pedestrian link
 - Vehicle access (including footpath)
- Transit corridor Link
- Cycle network (Bike Plan 2019-24)
- Bus routes
- Possible future traffic signals subject to approval from MRWA
- Additional parking opportunities



IDEAS PAGE - OPEN SPACE/GREEN LINK

- ① **New sporting oval**
New Oval is proposed to the north of the Lefroy Road Quarry site to accommodate projected long-term demand. Additional community facilities to be provided subject to Community Sport and Recreation Facilities Plan (under development).
- ② **North-South Green Link**
Green link is identified in Greening Fremantle Strategy. It seeks to connect areas of open space, and enhance tree canopy. The green link comprises of active and passive open spaces, streetscapes and pedestrian links.
- ③ **Retention of key recreation areas**
Retention of key areas for outdoor recreation including Bruce Lee Oval and Davis Park. Davis Park is proposed to be retained and expanded upon; this outcome was strongly sought during the engagement process.

- ④ **Connection between open spaces**
Pedestrian links are also identified that provide opportunity for further connections between open spaces, outdoor recreation areas and community facilities.
- ⑤ **Tree Retention**
Trees contribute greatly to sense of place and walkability. Existing trees to be retained wherever possible especially in relation to identified green link and proposed pedestrian links connecting from north to south, and in areas of additional open space.
- ⑥ **Nature Open Space**
A nature open space is proposed in the Lefroy Road Quarry site to align with North-South green link.

Images Indicative Only

0 50 100 200m

LEGEND

- Public open space**
- Active open space/ Sports
 - Natural open space
 - Recreation/ passive open space
 - Drainage/ passive open space & integrated urban water management
- Green Link**
- Green Link
 - Pedestrian link
 - Cycle network
 - Existing trees



IDEAS PAGE - HOUSING DIVERSITY

- 1 **Diverse Housing Typologies**
Providing different styles and 'typologies' of housing to reflect the diverse population of Beaconsfield and different household sizes and types.
- 2 **Innovative Housing**
Opportunities to explore alternative or more sustainable forms of housing, such as 'innovative housing precinct' in the Davis Park Precinct Structure Plan.
- 3 **Respect Beaconsfield Character (Built form)**
Careful consideration has been given to existing built form and ensuring that new development provides a transition to the established scale and character of Beaconsfield.

- 4 **Retail Node & Social Node**
Areas of mixed / community use and development are identified along South Street and Lefroy Road to provide non-residential focal points for the suburb, which could act as important meeting places for the local community.
- 5 **Sustainable Building forms**
More sustainable building form and techniques promoted where possible, through approved structure plans.

Images Indicative Only

0 50 100 200m

LEGEND

- A High rise apartments up to 8-12 storeys
- B Medium rise apartments 5-8 storeys
- C Low rise apartments 3-5 storeys
- D Townhouses and maisonettes 2-3 storeys
- E Family houses 1-2 storeys
- F Mixed use / community facility
- Heart symbol Potential Aged Accommodation (non definitive)
- Key symbol Development subject to further site investigations

FPOL2104-6 FREMANTLE OVAL MASTERPLAN

Meeting attachment 1 – Fremantle Oval Masterplan

FREMANTLE OVAL
REDEVELOPMENT
MASTERPLAN



ACKNOWLEDGEMENT OF COUNTRY

The City of Fremantle, along with its key project partners, acknowledge that Fremantle Oval is on Wadjuk Boodjar, and we pay our respects to Elders past, present and emerging. We also acknowledge all indigenous football players and their families who have brought so much joy to this place.



KEY PARTNERS



WITH ASSISTANCE FROM



Robert Murray,
Architect



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01. INTRODUCTION

Fremantle Oval has stood as an icon in the lives of the Fremantle community, its visitors, and travelling sports fans for over 125 years. Originally given to the City as a Crown grant in 1894, the land has since become engrained in the very fabric of the historic Port City.

Key partners

- City of Fremantle
- South Fremantle Football Club
- West Australian Football Commission
- Fremantle Dockers

REVITALISING THE HEART OF FREMANTLE

The main football facilities used by South Fremantle Football Club, built in the 1960s and 70s, are now in critical need of replacement to meet the current standards, codes, diversity needs, and community expectations of a State football site.

And with an aim to make the Oval an active community hub, not just for football events, the community amenities must also be improved.

The Fremantle Oval Redevelopment Masterplan (the Masterplan) has been

prepared in collaboration and consultation with the following key stakeholders.

1. City of Fremantle
2. South Fremantle Football Club
3. West Australian Football Commission
4. Fremantle Dockers Football Club
5. Department of Local Government, Sport and Cultural Industries
6. South Metropolitan Health Services
7. Heritage Council of Western Australia

LOOKING AHEAD

The Masterplan recognises the heritage and strategic challenges of this complex site, and delivers a logical pathway for improvements over time. This considers other inner-city constraints, including:

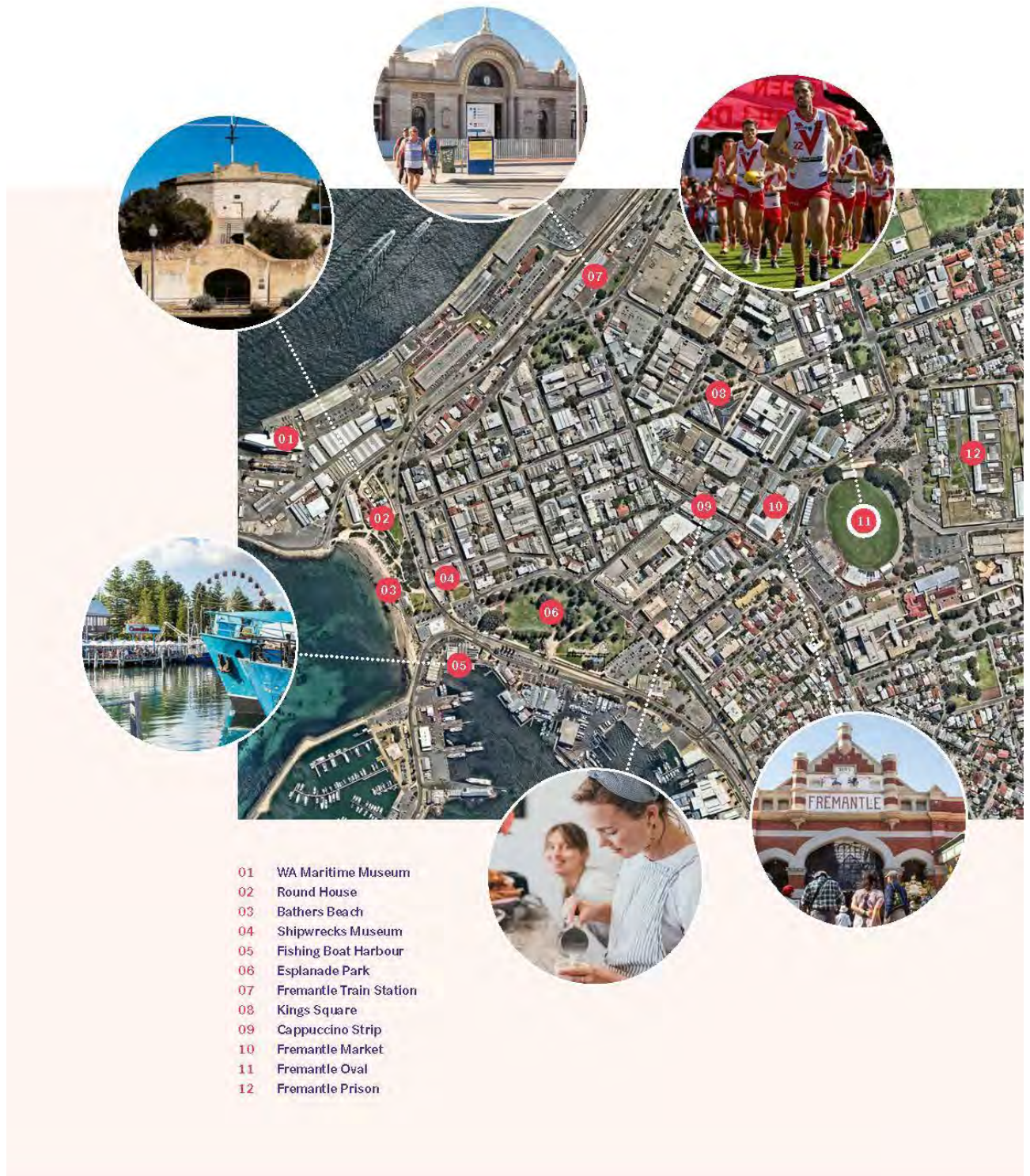
- neighbouring World Heritage-listed Fremantle Prison;
- proposed new Fremantle Police Headquarters (former Stan Reilly Centre);
- future planning needs of the Fremantle Hospital site.

Central to the planning is reconnecting the playing field

with its original grandstand, the Victoria Pavilion. Built in 1897, the oval has moved away from the pavilion over time, reducing its capability as a spectator stand.

Another key aspect of the plan is improving pedestrian and general access to the Oval, to help with connectivity, activation, and safety.

Once complete Fremantle Oval will set a new benchmark for State football, on par with its Eastern States counterparts, and stand as an integrated part of city life for a range of events and activities that everyone can enjoy.



- 01 WA Maritime Museum
- 02 Round House
- 03 Bathers Beach
- 04 Shipwrecks Museum
- 05 Fishing Boat Harbour
- 06 Esplanade Park
- 07 Fremantle Train Station
- 08 Kings Square
- 09 Cappuccino Strip
- 10 Fremantle Market
- 11 Fremantle Oval
- 12 Fremantle Prison

02. OBJECTIVES



1. **FACILITIES + INFRASTRUCTURE**

Bring the venue up to code for hosting WAFL and WAFLW games and Grand Finals; WAFL night broadcast matches; AFL preseason games; and AFLW games, as per Category 4 AFL Facilities Guidelines.



2. **THE EXPERIENCE**

Develop a destination that integrates and connects to the historic city around it, and delivers a great 'gameday experience' for fans and the broader Fremantle community.



3. **COMMUNITY**

Enhance connections with the community through sporting programs, football events, community activations, family-focused experiences, and education programs, to ensure a broad range of uses and foster a sense of connection to the oval.

THE SPIRIT
OF FOOTBALL.



THE HEART OF
FREMANTLE.



4. RESILIENCE

Plan the core football facilities and infrastructure with a degree of flexibility that enables a second club to share the oval in the future—whether for training, games, or both.



5. ECONOMIC SUSTAINABILITY

Create a financially sustainable venue that generates income independent of 'turnstile revenue'; hosts other events and commercial opportunities; and ensures financial sustainability for SFFC.

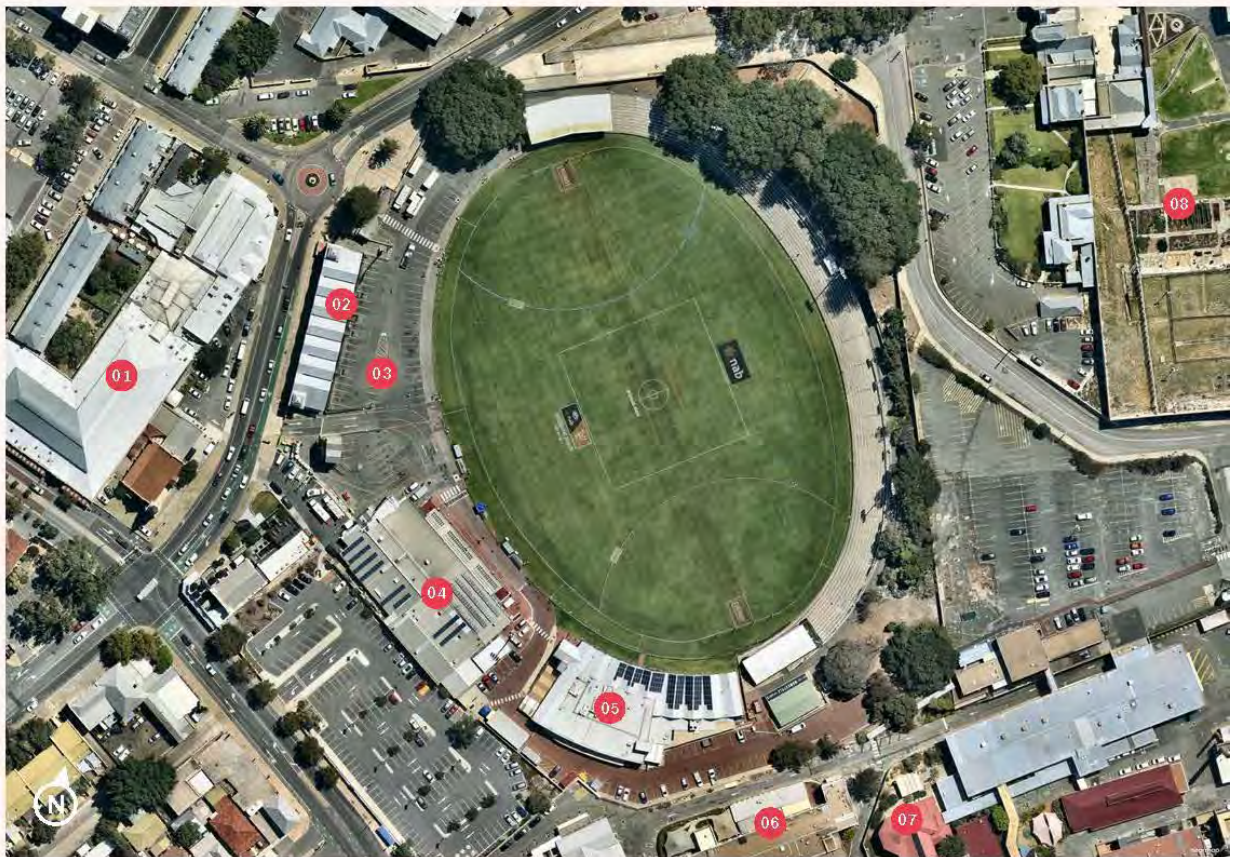


6. HERITAGE

Contribute to, rather than detract from, the conservation and understanding of the Oval's heritage, Victoria Pavilion, and the various elements associated with the World Heritage status of Fremantle Prison.

03. IDENTIFIED NEEDS & LIMITATIONS

The Masterplan responds to critical issues that currently exist at Fremantle Oval that prevent the venue reaching its full potential, especially regarding women's football, and improving connection with the historic Port City.



- | | |
|----------------------|----------------------------|
| 01 Fremantle Market | 05 Former Dockers building |
| 02 Victoria Pavilion | 06 Fremantle Hospital |
| 03 Existing car park | 07 Historic Knowle |
| 04 SFFC | 08 Fremantle Prison |

03. IDENTIFIED NEEDS & LIMITATIONS



**Current
ISSUES & CONSTRAINTS**

**Future
OPPORTUNITIES**

WAFL venues

Currently only 1 of 8 WAFL Venues meet the minimum standards, leaving WA in a poor position when compared to other states' AFL category 4 facilities. Around 70% of football venues across WA don't adequately cater for female participants. A high number of players change rooms and amenities are under size for the level of facility hierarchy.



The project has strong alignment to WAFC & AFL Strategies. Upgrading the SFFC facility and ground will deliver one of Perth metropolitan's top WAFL facilities supporting AFLW games, WAFL, and pre-season AFL games, including day and night TV broadcasting.

Existing football facility and oval

Fremantle Oval's existing facilities and infrastructure for football are considered substandard as per Strategic Facilities Plan 2020-2030. SFFC facilities were rated 'Poor' regarding home and away change rooms, umpire room, and Pavilion condition.



Upgrading the SFFC facility and grounds, and improving collaboration and partnership between the Oval's varied stakeholders, will deliver better outcomes for prioritisation of facility upgrades, facility design considerations, multi-user access, venue scheduling, and cross-LGA use for finals allocation and talent pathways.

Public realm/community uses

The existing public realm within the oval area is poorly defined, lacks quality, and the internal road around the oval boundary fence compromises user wayfinding and safety, making it a car-dominant environment.



The Oval's central location provides an opportunity to connect and link different areas within and around the precinct. Upgrading the public realm around the oval will improve community use in the broader context and for future development of the precinct.

Heritage elements and setting

The Fremantle Oval precinct comprises various heritage elements representing different historic eras, cultures, and values, and is currently disconnected from Victoria Pavilion, the old grandstand. Located within the buffer zone of World Heritage-listed Fremantle Prison, any proposed changes in and around the oval will need to demonstrate no adverse impact.



Improving the physical and visual connections between the key heritage elements will contribute to a better understanding of the Oval's important history. Re-orienting & shortening the oval will reconnect the ground and Victoria Pavilion, enhancing the grandstand's functionality as a spectator stand.

04. THE STRATEGIC CONTEXT

The Masterplan aligns with national, state, regional, and local stakeholders' needs, which include WA Football Commission, AFL, South Fremantle Football Club, City of Fremantle, and Fremantle Prison.



WAFC Strategic Facilities Plan 2020-2030

Provides the principles and strategic framework to support future planning, development, and growth of football facilities across WA, across three critical pillars:

- **Sustainability** - Deliver inclusive, sustainable, and operationally viable facilities that respond to demand;
- **Partnerships** - Improve our network of industry stakeholders by partnering with all levels of government, clubs, and other sports;
- **Investment** - Highlight the needs and benefits of investment in football infrastructure, and the social, economic, and wellbeing benefits for the community.



Through strong stakeholder partnership, the Masterplan delivers an inclusive and sustainable facility, and achieves social, economic, and wellbeing benefits for the community.

Aligning with several key strategic documents produced by the City of Fremantle, it rejuvenates an iconic sporting facility and provides opportunities for broader community use and enjoyment.



AFL Preferred Facilities Guideline

Outlines facility requirements for State League, Regional, and Local level facilities, recognising changing trends in the facility space including:

- **Growth** in female participation, and addressing amenity provision to provide welcoming, inclusive club environments;
- **Innovation** in facility and ground surface design;
- **Increasing venue numbers** to address ground capacity issues.



Freo 2029

The Oval has been the City's major sporting venue for 125 years, and is one of Fremantle's five key strategic projects that has been progressing with Government since 2015. This provides an opportunity to revitalise the historic port city from an economic, social, and cultural perspective.

Improving vehicle, cycling and pedestrian access through the Oval Precinct will help with place activation and encourage more community uses and activities.



Principles Diagram

The Key Principles Diagram has been adopted by Council to provide strategic guidance for future developments and upgrades in the Fremantle Oval Precinct. The diagram establishes the Precinct's priorities, and the key elements include:

- Upgrade the Oval for football;
- Improve integration of Oval with its surroundings;
- Improve pedestrian/cycling permeability;
- Create clear major access points into precinct;
- Protect and improve the heritage setting of Fremantle Prison;
- Locate any future potential development at south end;
- Primary land uses. Football will remain a primary focus with other uses within the precinct including residential, sports administration, community/cultural, and car parking.

05. POTENTIAL COMMUNITY PROGRAMS



THE MASTERPLAN
PROVIDES AN
OPPORTUNITY
FOR VARIOUS
COMMUNITY,
SCHOOL, SPORT,
AND EDUCATION
PROGRAMS.

The Masterplan supports the full football development pathway for both male and female players, from the introductory NAB AFL Auskick Program through to AFL level.

As well as servicing Community Football outcomes, the Oval creates strong connections to the Fremantle community through partnerships with organisations such as SEDA and the Stephen Michael Foundation.

The creation of a state-of-the-art, state-level venue in the heart of Fremantle will deliver strong partnerships and genuinely connect with the entire football community, and beyond.





This redevelopment will provide:

- Elite-level football facilities for AFL, AFLW, WAFL, and WAFLW competition, including night football;
- High quality community spaces for organisations such as SEDA and Stephen Michael Foundation;
- Engaging, open landscape that allows the broader Fremantle community to connect with the space, both during and outside of match days;
- A place for the greater football community to call home, from junior footballers, school players, development squads, and everything in between.



06. ECONOMIC BENEFITS



The Masterplan provides economic and social benefits that positively impact the local community and businesses.

Upgrading football infrastructure, and improving accessibility and public realm amenity, provides opportunities for hosting more football matches and more community events/programs.

INSIGHTS FROM 2020 WAFL GRAND FINAL

66%

of spectators spend time, before or after the WAFL Grand Final 2020, in Fremantle.

83%

of spectators enjoyed the overall WAFL Grand Final 2020 event in Fremantle.

58%

spectators rating of the food and beverage experience at existing facilities.

WHY DO VISITORS COME TO FREMANTLE?

42%

Festivals + events

77%

Eat + drink

Source: WAFL Grand Final Survey by * WA Football Commission

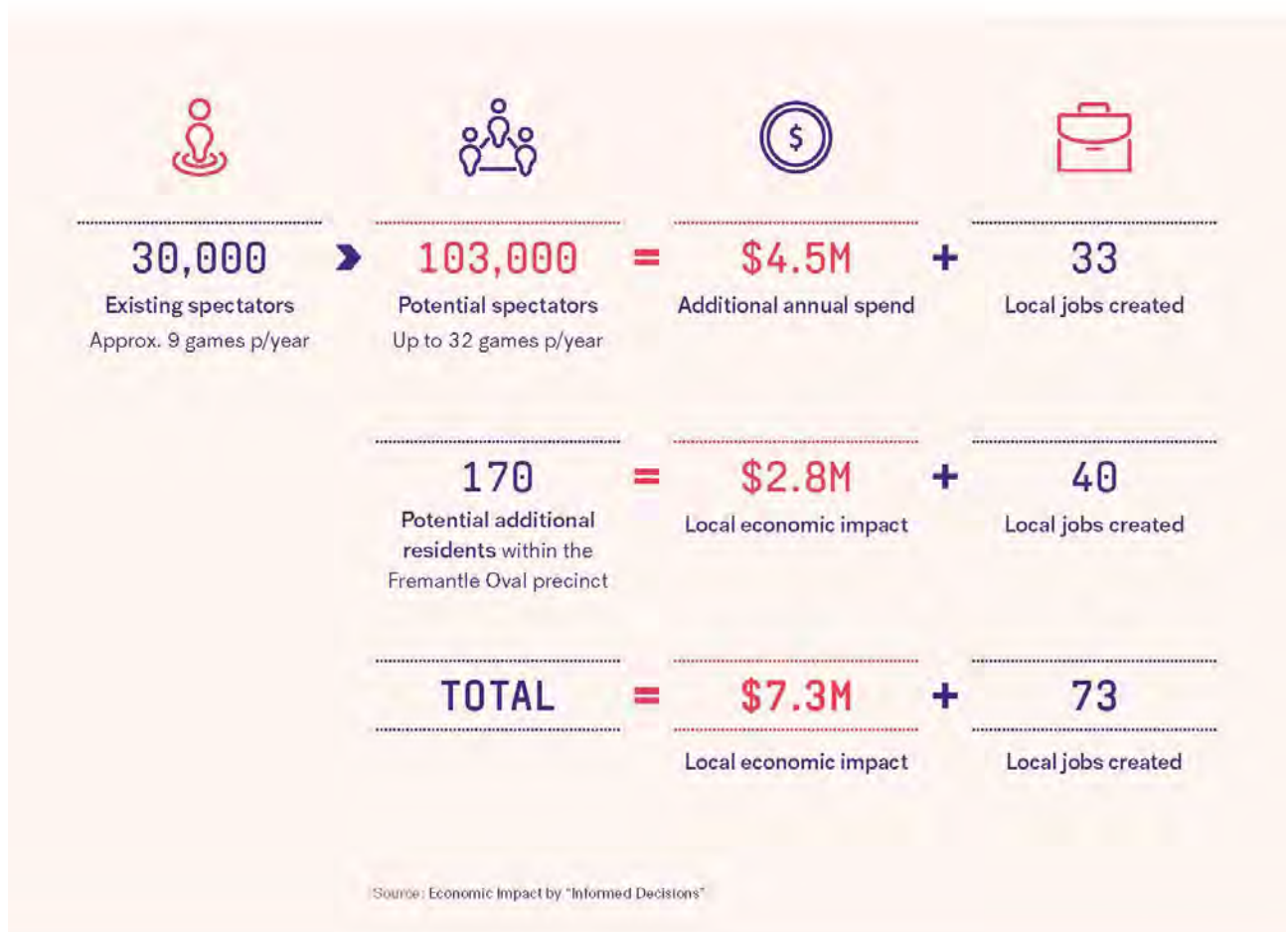
08. ECONOMIC BENEFITS

This will provide significant social benefits to the Fremantle community, and the broader Perth region, improving physical and mental health and wellbeing, increasing female participation, and fostering social connectedness, inclusiveness, and cultural education.

In addition, the Masterplan will encourage further development within the precinct which will increase the number of residents and workers within the City Centre.

Overall, the Masterplan contributes significantly to the liveability and sustainability

of Fremantle City and the broader Perth metro area by capitalising on the unique city centre location, access to public transport, hospitality offerings, and heritage.

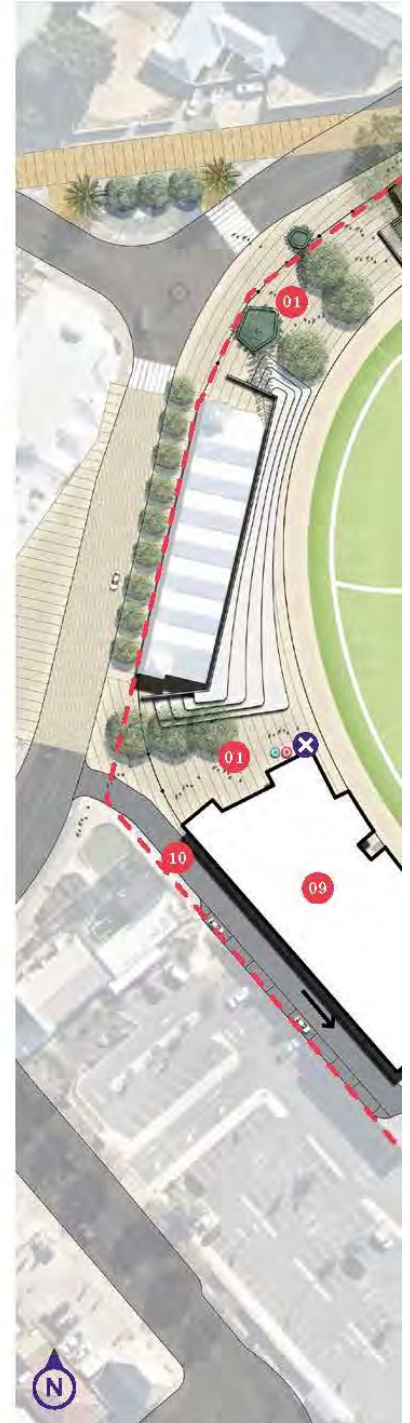


07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN

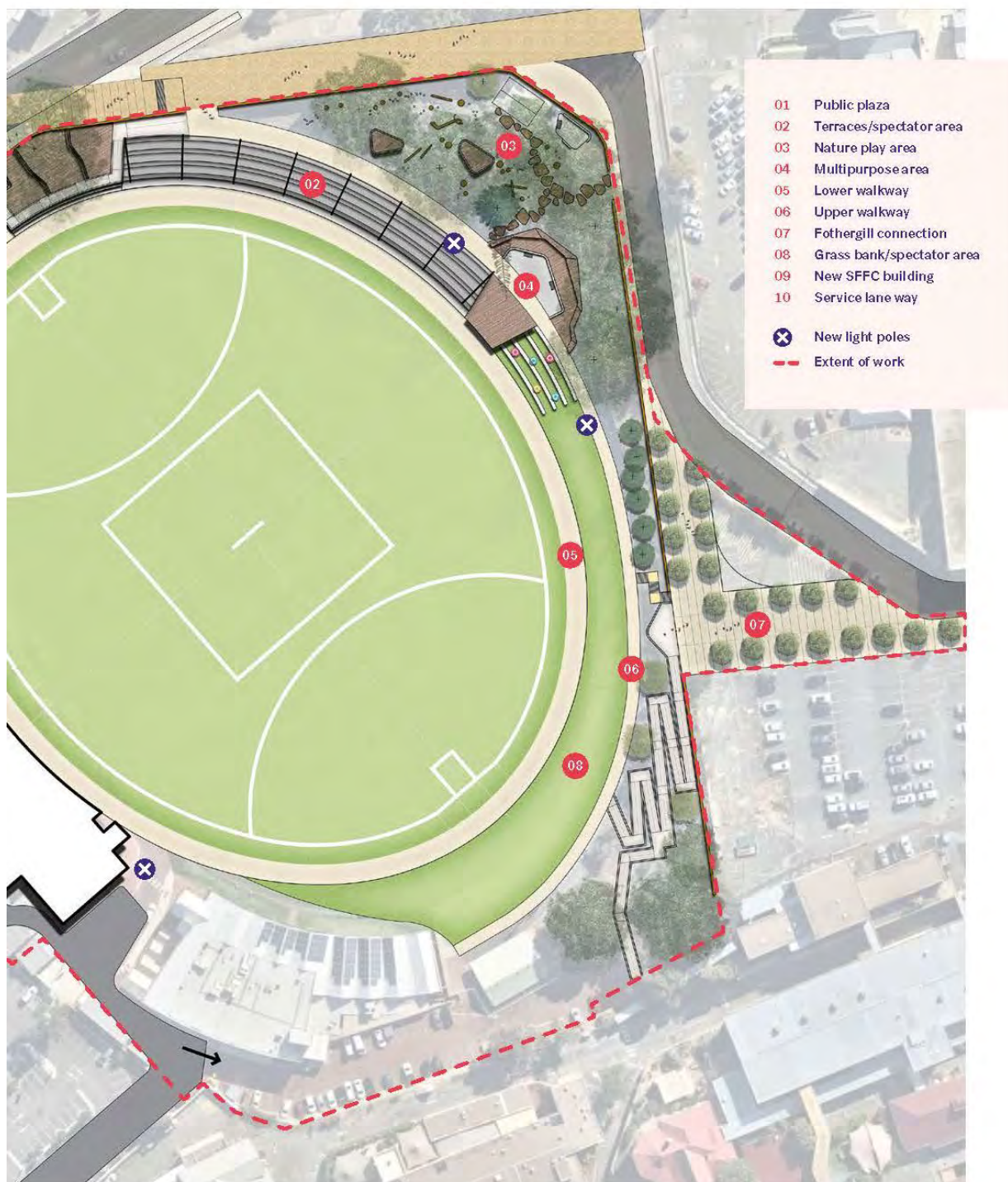
OVERVIEW

The Masterplan reflects the long-term vision for the precinct, demonstrating the key principles for future upgrades of facilities and open spaces in relation to the heritage elements and broader context, and provides practical steps to provide upgrades that will support the WAFL, AFLW, and pre-season AFL games.

The Masterplan upgrades can be delivered in 4 logical phases, with reasonable and practical cost estimates for each phase. As well as upgrading the Oval to appropriate standards for football, the Masterplan seeks to reconnect the Oval to its unique city centre setting, and attract a diverse range of other public activities for the broader community.



07. FREMANTLE REDEVELOPMENT OVAL MASTERPLAN



07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN

MASTERPLAN: PLACE IMPROVEMENTS



BB

Nature play area with
community BBQ and
picnic area.



In summary the Fremantle Oval Masterplan
proposes to provide:

- Football ground realignment with stronger connection to Victoria Pavilion;
- Upgraded lighting infrastructure to suit televised AFL pre-season, AFLW, and WAFL matches;
- Infrastructure to support match day requirements as per AFL guidelines;
- Spectator areas – covered and open terrace seating, and grass embankments with walkways around the playing field;
- New multipurpose club and community facilities for South Fremantle Football Club;
- New entry plazas/public open spaces to improve community connectivity with the city centre;
- Nature play area with community BBQ and picnic area;
- Community activation area (multipurpose area) for outdoor activations and events.

07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN

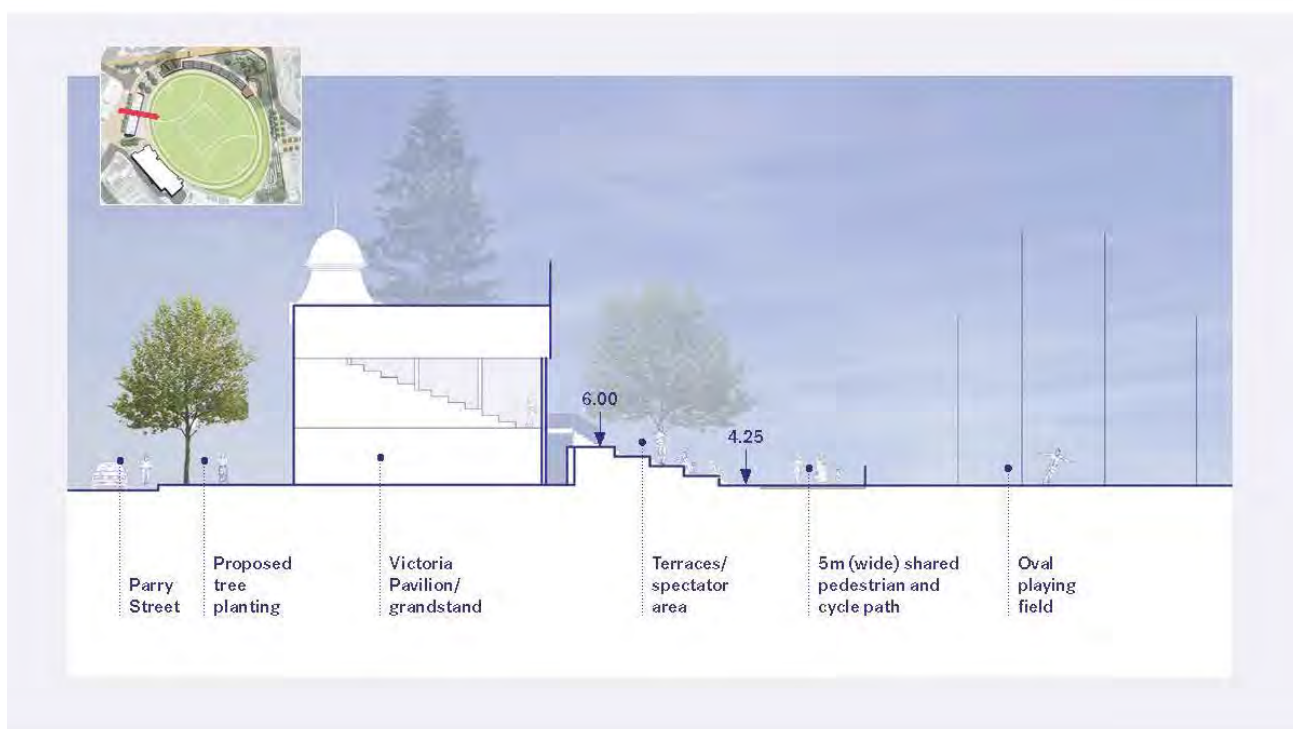
The home of local sport, since 1894.



Image: Fremantle City Library History Centre [LH001175]

VICTORIA PAVILION

Restoring and upgrading Victoria Pavilion to a fully-functional space for spectators, celebrating the building's heritage and architecture. Also upgrading the undercroft space for adaptive uses relating to community and football activities.

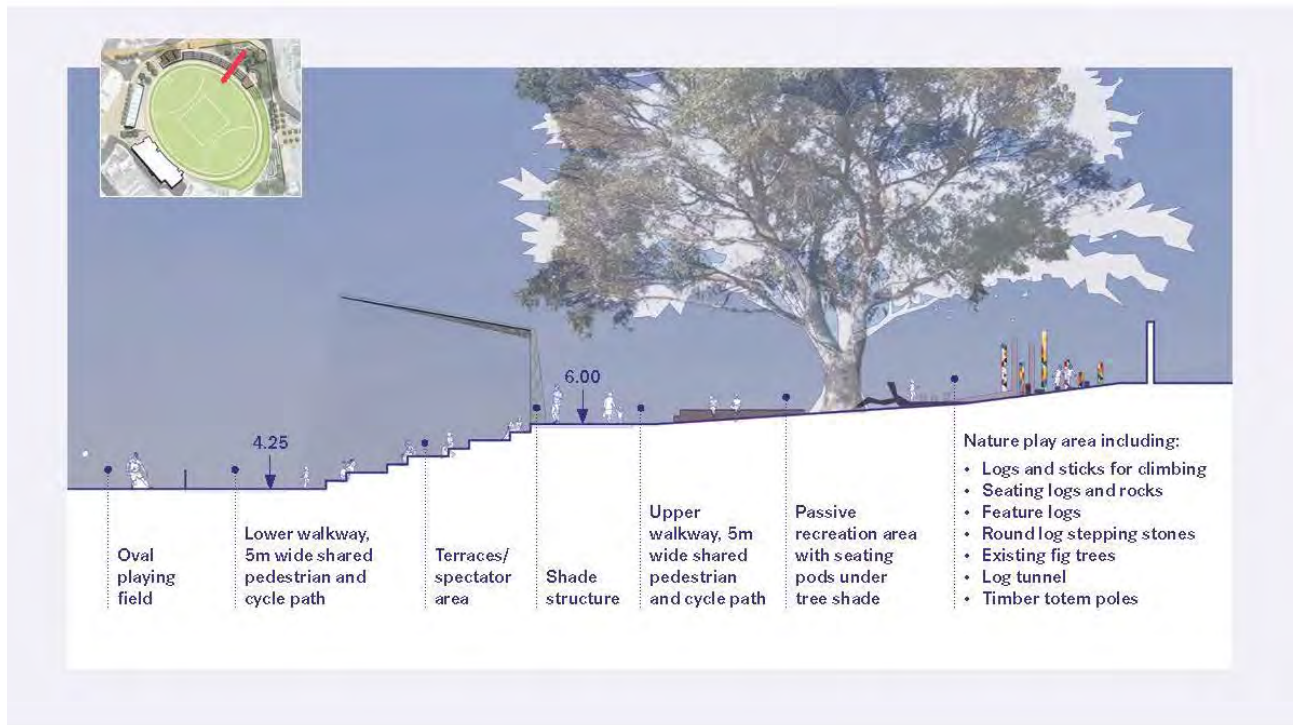


07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN



**SPECTATOR AREAS
TERRACE SEATING/
GRASS EMBANKMENT**

Provides new opportunities for spectators to enjoy the football during match day, and different passive recreation areas for community to pause and stay.



There are 3 types of spectator areas within the open space, besides the Victoria Pavilion and SFFC member spectator area:

1/ Covered terrace seating

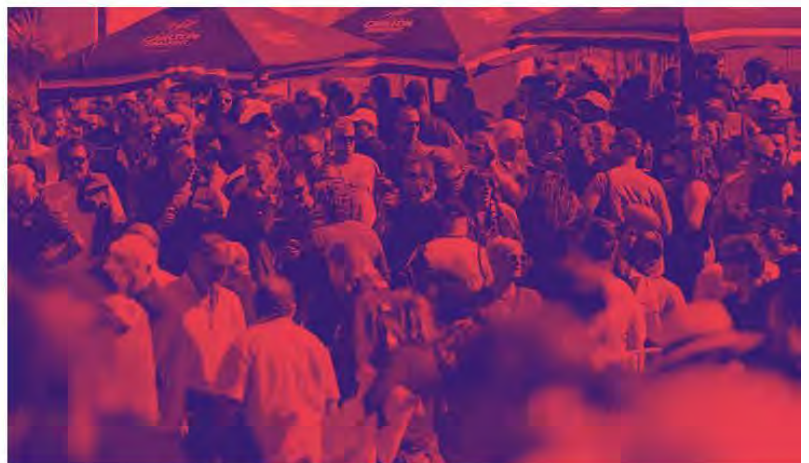
The shade structure over the terrace seating provides weather protection;

2/ Terrace seating in front of Victoria Pavilion;

3/ Grass bank spectator area

The grounds have been designed to spaciouly accommodate 3,000 to 5,000 spectators, mostly under shade.

The new design can fit **over 16,000 people** for WAFL finals football, or other large crowd events, as required



07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN



- 01 William Street entry plaza
- 02 Parry Street entry plaza



Passive recreation area/
entry plaza



Entry plaza

ENTRY PLAZAS

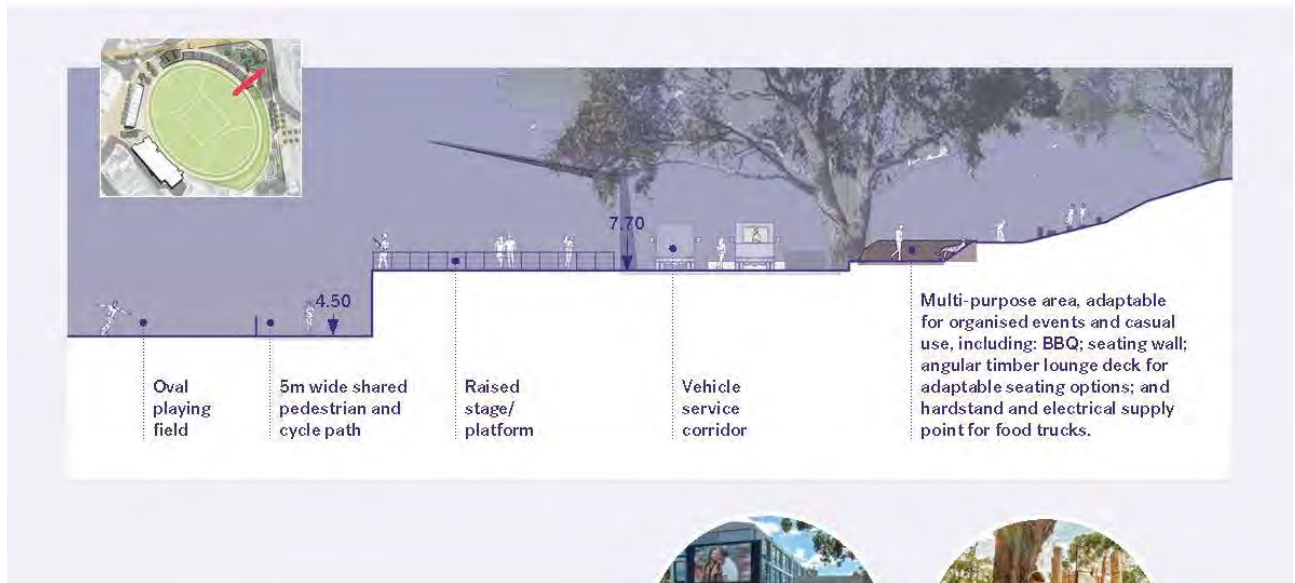
The new entry plazas provide a safe, accessible pedestrian entrance to the Oval at the primary pedestrian access points leading to the oval.

The plazas are designed as public open spaces and congregation areas for football games and ticketed events, with the provision of roller gates and fencing to secure the area.

Primary features include:

- Tree planting;
- Passive recreation areas including decking;
- Public amenities;
- Food and beverage opportunities.

07. FREMANTLE OVAL REDEVELOPMENT MASTERPLAN



**NATURE PLAY AREA &
COMMUNITY ACTIVATION/
MULTI-PURPOSE AREA**



Seating/decking area



Nature play area

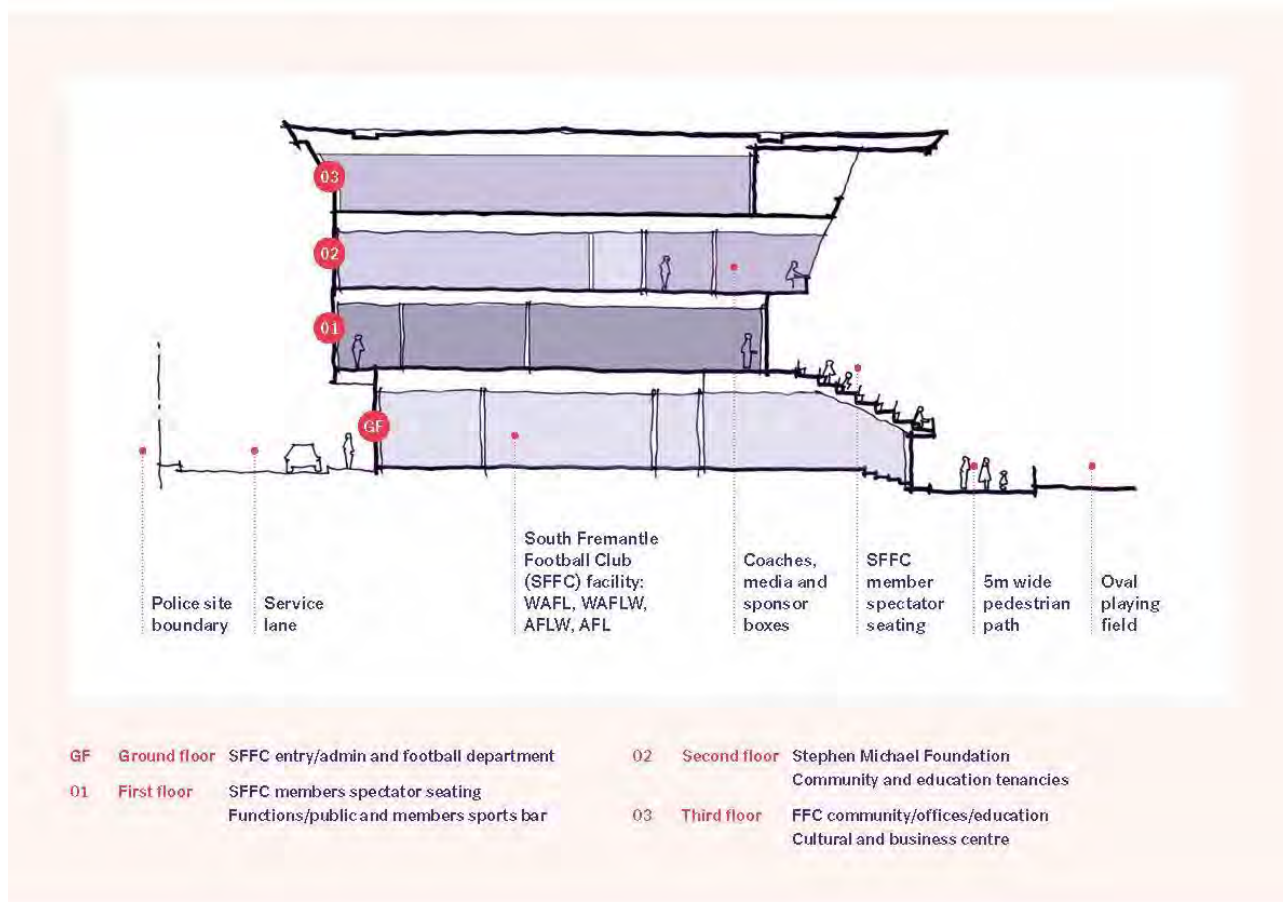


The nature play area is located under the mature fig trees, taking advantage of the natural landform and the shade provided by the trees.

The underlying philosophy of the nature play area's design is to create an inclusive play environment for all members of the community and to provide a family-friendly area on game-day.

- 01 Pod seating
- 02 Nature play area
- 03 Existing public toilet
- 04/05 BBQ area and seating wall
- 06 Seating/decking area
- 07 Community activation/
multi-purpose area
- 08 Raised stage
- 09 Proposed gates to be opened/closed
for match days/events
- 10 Perimeter wall

07 FREMANTLE OVAL REDEVELOPMENT MASTERPLAN



NEW SFFC FACILITY

A brand-new facility to support and enhance the WAFL competition and provide a sustainable venue facility for South Fremantle Football Club. The proposed location at the centre wing of the new oval alignment creates ideal conditions for broadcasting requirements, coaching boxes, and improved viewing space for spectators.

The new SFFC facility includes:

- 4 sets of unisex change rooms;
- Improved player facilities;
- Gym (weights and cardio);
- Medical/first aid rooms;
- Suitable locations for match day officials;
- Media boxes;
- Spectator area (tiered seating, improved toilet facilities, food and beverage areas);
- Function room;
- Administration (offices, lecture theatre, toilets, and amenities);
- Ancillary rooms (plant and equipment room);
- Commercial space (shop and commercial).

GROUND FLOOR

-
- The site plan illustrates the proposed multi-family development, which is a long, rectangular building complex. The building is divided into several units, including 1-BR, 2-BR, 3-BR, and 4-BR. The plan also shows a large parking area with 100 spaces, a central courtyard, and a landscaped area with trees and shrubs. The building is situated on a corner lot, with a public access point and a service yard. The plan includes a north arrow and a scale bar.

A hand-drawn floor plan of a school building. The plan is roughly rectangular with a curved top edge. The rooms are labeled in Hindi as follows:

- Top Section (Curriculum Area):**
 - Left: **अभ्यास कक्षा (अभ्यास)** (Practice Class)
 - Center: **अभ्यास कक्षा (अभ्यास)** (Practice Class)
 - Right: **अभ्यास कक्षा (अभ्यास)** (Practice Class)
- Middle Section (Classrooms):**
 - Left: **कक्षा (अभ्यास)** (Class)
 - Center: **कक्षा (अभ्यास)** (Class)
 - Right: **कक्षा (अभ्यास)** (Class)
- Bottom Section (Common Areas):**
 - Left: **कक्षा (अभ्यास)** (Class)
 - Center: **कक्षा (अभ्यास)** (Class)
 - Right: **कक्षा (अभ्यास)** (Class)

The plan also includes a central corridor and several smaller rooms or storage areas on the sides.

23

08. PHASING PLAN





Key project partners are 'signed up' and committed to progress this Masterplan into delivery phase. The project is anticipated to commence in 2021 and be completed in 2024.

PHASE 03



PLACE IMPROVEMENTS

- A** William Street entry plaza
- B** Nature play area
- C** Decking lounge and BBQ areas
- D** Victoria Pavilion upgrade (stage 2)

PHASE 04



PLACE IMPROVEMENTS

- A** Lookout, ramp accessway, and steps
- B** Fothergill Street entry plaza
- C** Future redevelopment site

09. PROPOSED IMPROVEMENTS



The Masterplan provides practical and reasonable stages in consideration of possible financial opportunities to upgrade the precinct over several phases.



The overall phases have been developed with a level of flexibility to cater for any possible changes in costing of different phases and secure the feasibility of the project.

The approach to implementation is based on upgrading the key and high priority infrastructure first, such as playing field, lighting, spectator areas, and new football club and community facilities, to limit the disruption to football activities. The broader place improvement works to the public realm will happen during later phases.

It's important to note that phasing and priorities of the overall project may change due to funding availability. The total cost of implementing the Masterplan is estimated at approximately \$36,799,000, with four independent stages.

Optional items are costed separately, which include the Dockers 3rd Floor at \$4.2 million, and the optional underground car park at \$2.7 million.

10. COST PLAN



PROPOSED COSTING SNAPSHOT

PHASE 1	\$7,242,000
PHASE 2	\$25,529,000
PHASE 3	\$2,780,000
PHASE 4	\$1,248,000
TOTAL	\$36,799,000

ITEM	COST (ex-GST)
PHASE 1	\$7,242,000
EXTERNAL WORKS	\$3,549,000
• Oval relocation	
• New spectator areas	
• Upgrading Victoria Pavilion, stage 1	
EXTERNAL SERVICES	\$2,472,000
• Lighting upgrade 1000 lux/LED	
• Storm water/water supply, irrigation/communications/special services	
PROJECT ON-COSTS	\$1,221,000
PHASE 2	\$25,529,000
BUILDING WORKS	\$16,781,000
• New SFFC Building — GF, 1st F, 2nd F	
EXTERNAL WORKS	\$877,000
• Parry Street entry plaza	
• Terrace seating in front of Victoria Pavilion	
EXTERNAL SERVICES	\$593,000
• Storm water/sewer, drainage/gas (new building, relocating gas main)/electrical light and power/water supply, new building/communications/special services	
PROJECT ON-COSTS	\$7,278,000
PHASE 3	\$2,780,000
BUILDING WORKS	\$1,000,000
• Upgrading Victoria Pavilion, stage 2	
EXTERNAL WORKS	\$1,313,000
• William Street entry plaza	
• Nature play area	
• Decking lounge and BBQ area	
EXTERNAL SERVICES	\$119,000
• Storm water/water supply/electrical light and power	
PROJECT ON-COSTS	\$348,000
PHASE 4	\$1,248,000
EXTERNAL WORKS	\$879,000
• Fothergill Street entry plaza	
• Lookout, ramp access way and steps	
EXTERNAL SERVICES	\$125,000
• External special services/stormwater drainage/external electrical light and power	
PROJECT ON-COSTS	\$244,000
GRAND TOTAL	\$36,799,000
Potential additional items in stage 2:	\$6,951,000
1. Additional level 4 building for FFC (\$4,201,000)	
2. Addition of u/g public carpark (\$2,750,000)	
Including additional items	\$43,750,000

THIS IS YOUR
OPPORTUNITY
TO BE PART OF
FREMANTLE'S
FUTURE.



HELP REVITALISE THE SOUL OF THE CITY

This project is about more than just football. It's about continuing Fremantle Oval's legacy, and revitalising an important part of our city's heart and soul.

The project partners are now seeking financial assistance from the State and Federal Governments to contribute to this important community project.



Help us support the next generation of Fremantle Oval by staying up to date on the project.

Stay connected by visiting:
fremantle.wa.gov.au/ovalmasterplan

To find out more:
Call 1300MYFREO (1300 693 736) or
email planning@fremantle.wa.gov.au



**THE SPIRIT
OF FOOTBALL.**

**THE HEART OF
FREMANTLE.**



FIND OUT MORE

My Say Freo:
mysay.fremantle.wa.gov.au

1300 MY FREO
(1300 693 736)

Fremantle Oval, 70 Parry Street
Fremantle WA 6160



FPOL2104-7 BOOYEEMBARA PARK LANDSCAPE PLAN

**Meeting attachment 1 – Booyeembara Park Master Plan Implementation –
Community Engagement Report**



Community Engagement Report

January 2021

This document is available in alternative formats on request.

Booyeembara Park Master Plan Implementation

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Booyeembara Park Master Plan Implementation

Introduction

The implementation of the Booyeembara Park master plan has been an ongoing process influenced by the site history, contamination issues, community use and budget availability.

Recently, there have been many changes in the surrounding area including new residential developments in White Gum Valley/Knutsford and a proposed new golf course clubhouse and community facility as a result of Main Roads High Street upgrade. The City of Fremantle also received a cash-in-lieu contribution specifically for improvements to Booyeembara Park as a condition of subdivision from nearby land (bounded by Blinco, Montreal, Knutsford and Wood Streets).

This engagement was conducted to align this spending with the review and implementation of the existing master plan. Subject to approval from the WAPC, the funding will cover stage one works, with the balance of works to be completed in future years.

The plan proposes:

- A half basketball court
- Grassed area and olive grove
- Seating walls and seating nodes
- Seasonal wetland
- Stairs, ramps and lookout
- Storytelling circle
- Pump track and landscaping around this area
- Landscaping throughout the proposed mountain bike trails area; and
- Amphitheatre.

Community Engagement

Previous engagement

Significant community engagement on each of the current projects in this area had been undertaken before seeking comment on this draft plan, as well as workshoping with the Booyeembara Park Reference Group. A brief timeline includes:

Golf Course Clubhouse and Community Centre (October 2019 - July 2020): As a result of the MRWA High Street Upgrade, the City needed to design a replacement golf clubhouse and community facility. Full details on the three stage community engagement process which has resulted in the proposed Fremantle Golf Course Clubhouse and Community Centre can be found [here](#).

Proposed Mountain Bike Trails (July 2020): Booyeembara Park Mountain Bike Trails Working Group was formed and community engagement was conducted on a proposal to

Booyeembara Park Master Plan Implementation

formalise mountain bike trails at the eastern end of Boo Park, and the needs of the surrounding area which have been incorporated into the draft master plan. Find full information [here](#).

Current engagement

The Booyeembara Park Reference Group, made up of representatives from Friends of Boo Park, WGV Community Orchard, Elected Members Su Groome and Jenny Archibald and local community members, were heavily involved in shaping the revised master plan prior to opening for public comment..

Engagement was open between 12 November to 13 December 2020 and participation methods were:

- Interactive map and online survey on My Say Freo.
- Drop-in session at Booyeembara Park, Thursday 26 November 3.30pm to 6.00pm (near the playground).

Awareness and promotion of the engagement was undertaken via:

- Attendance at the White Gum Valley precinct group meeting 3 November 2020.
- Direct email to previous submitters on various Booyeembara Park projects.
- Letters sent to 116 owners and occupiers on Stevens Street likely to be interested in or affected by proposed parking.
- Adverts in local newspaper in City's 'newsbites' column 14 and 28 November 2020.
- Included in My Say Freo newsletter November 2020.

Findings

From 12 November to 13 December 2020 the My Say Freo page was visited by 385 people. There was a total of 26 submissions, 24 online, one via post and one via email. There were around 35 attendees at the drop-in information session.

Key findings across all methods were:

- The majority of respondents expressed positive sentiment toward the plan and thought it would be of great benefit to the community. Those who did not were primarily concerned with impacts on the natural environment and existing attributes of the reserve.
- Option A was the preferred parking method due to improved safety and reduced impact on local residents.
- Most attendees at the drop-in live nearby and had existing concerns about parking and traffic on Stevens Street.

Booyeembara Park Master Plan Implementation

My Say Freo and written contributions

Of respondents who provided their location, 10 were from White Gum Valley with two each from Fremantle, Beaconsfield and Bicton.

Two thirds of respondents expressed positive sentiment toward the proposed upgrades, frequently stating that the plan was 'great' and a good use of the park, and that the improvements would be an asset to the area. In particular, a number of respondents mentioned the pump track or mountain bike trails. Two respondents were supportive of the proposal but noted that impact on the existing ecosystem should be minimised.

One respondent did not support the proposal or mountain bike trails in the area at all, believing it would impact the environment and peaceful enjoyment of the reserve.

One did not support development of the land for housing, which is not proposed. This relates to a misunderstanding about the cash-in-lieu proposal.

Comments on specific elements include:

- **Amphitheatre:** Three respondents were supportive of upgrades to the amphitheatre or saw it as a potential unique event space.
"The whole project is a fantastic use of the park"
- **Half basketball court:** Responses were mixed. Two respondents believed this would be a waste of funds. Two respondents supported it and two suggested moving it, either closer to the community facility or to the lawn west of the storytelling circle.
"It would be great to see some of the earlier works in the park (such as the amphitheater) completed. Council is doing some great work with the proposed mountain bike track."
- **Shade and BBQ areas:** Five respondents spoke about the need for additional shade, including near the storytelling circle, basketball court and the amphitheatre and two wanted to see more BBQ areas.
"Sounds good but the 1/2 basketball court will be money wasted. More needs to be spent on slowing traffic on Stevens St"
- **Stairs/lookout:** Two respondents liked the addition/upgrades to the stairs and lookout and believed it would provide a useful addition for community exercise.
- **Wetland:** Two respondents liked the wetland proposal.

There were concerns raised about natural habitat and impact on wildlife in the area, particularly birds. A number of respondents expressed the need to maintain the general peacefulness and reflective nature of the reserve, keep improvements such as paths and seating low-impact and appropriate to the natural landscape, and to plant native trees and plants (rather than fruit trees which attract pest species).

Booyeembara Park Master Plan Implementation

Other suggestions included:

- Expand the skate park and make the pump track accessible for skateboards and other equipment.
- A day-wall for people to practice graffiti legally.
- Move the composting toilet to the storytelling circle/amphitheatre.
- Consider the use of the storytelling circle and how proposed changes might impact existing uses (eg dance and drumming circles).
- A need to address the existing weed problem.
- Signage including interpretive signs with Nyoongar plant names and instructional signage for learning to mountain bike.
- Include a path and signage for the Six Seasons garden.
- Would like to continue running on the trails and not restrict the use to bikes only.
- The stream is a highlight and would like to add an other (perhaps feeding the ephemeral wetland).
- Keep the fig tree in the pear circle rather than putting in a playground.
- The large grass area south of the olive grove is wasted space and it would have been more fair to reconfigure the park to accommodate some of the golf course.

The overall plan is excellent and a credit to the people who have been involved in it's design and development. It will provide an excellent community resource allowing people, of all ages, to not only enjoy a beautiful parkland but also have the ability to challenge themselves with recreational and adventure sports.

"We are broadly very supportive of the proposed changes to Booyeembara Park, however, we do have concerns that perhaps too many facilities are proposed for the park and the impact that greatly increased visitation will have on surrounding facilities/infrastructure (waste, roads, parking, toilets, surrounding businesses) as well as the wildlife and natural habitats of the park."

Parking

Respondents were asked whether they had any comments on the proposed Option A (combined on-street and off-street parking and drop-off area) and Option B (on-street parking) at the arrival area of the proposed mountain bike trails.

Booyeembara Park Master Plan Implementation

Option A: off-street parking within the park, with additional on-street parking. Ten people preferred this because of improved safety, reduced congestion and reduced impact on local residents.



Option B: all on-street parking. Five people preferred this, primarily to minimise impact on vegetation and fauna but also to improve safety.



Other:

- Two respondents wanted only off-street parking, primarily for traffic safety reasons.
- Two respondents proposed including the drop-off area but not further off-street parking
- One respondent did not support mountain bike trails in the park.
- A number of respondents also mentioned pedestrian safety and traffic calming on Stevens Street, which the City is aware of as an issue and is being investigated.

Booyeembara Park Master Plan Implementation

Drop-in information session

Around 35 people attended a drop-in information session at Booyeembara Park between 3.30-6.00pm, Thursday 26 November 2020. Most indicated that they live nearby.

The proposed improvements were generally met positively, with particular comments made about the bush tucker area, wetland, a desire for more Aboriginal interpretation in park and potential use of the community facility opening to outdoors for community music.

One person raised concerns about subdivision or development in the park, which relates to a misunderstanding about the cash-in-lieu proposal.

Parking and traffic concerns were raised by most attendees. Some particular comments were:

Option A preferred as long as it cuts into verge, not use carriageway area. It could be hard backing out but can use drop off option.

Option B – Boo Park is too small to be given over to internal parking. Better still would be for the mountain bikes to enter from Montreal St entrance.

- Limestone style like the current parking on Montreal St, with a mountable kerb.
- Make using South Street more attractive. Stevens St needs traffic calming (speed combined with hills). Don't pull traffic from Montreal St any further down Stevens.
- Issue with 'rat run' through White Gum Valley, will there be even more.

Responses to Input and Next Steps

Some queries and topics were raised in this engagement, which either link to previous engagement in the area, or require further background and explanation from the City:

The compatibility of running trails and mountain bike trails

From a safety perspective, these two sports are not compatible. Additionally, the construction requirements for both are not the same. Rather than focussing on the proposed mountain bike trail area as another running trail, when the rest of the park is already available for running, the City has developed further running trail opportunities within the park. For example, once the stairs/ramps are installed up to the top of the hill that will form another running loop.

The relationship between nature and built form

All work within the park will be undertaken with the view to have minimal impact on the existing vegetation in the park. The City's Natural Areas team are methodically clearing introduced weed species within the park and this will continue as part of future works.

Booyeembara Park Master Plan Implementation

Parking

In 2018 community engagement was undertaken regarding development of the former men's shed site, next to Sullivan Hall. There is a big demand from the community for additional parking to be made available for users of Sullivan Hall. Parking along Stevens Street was raised as a possible solution to this problem.

In mid-2020, when community engagement was undertaken on the mountain bike trail, feedback from the community was for parking to be included as part of the trail works. These two requirements result in a strong demand for parking in the vicinity of the mountain bike trail and Sullivan Hall, which Option A provides.

Traffic calming on Montreal Street and Stevens Street adjacent to Booyeembara Park is an issue that has been raised by the community in numerous forums. The City is currently developing proposals for traffic calming that also improve pedestrian accessibility.

Next Steps

The next step is to meet with the Booyeembara Park Reference Group to welcome new members and discuss the engagement findings.

Based on the community engagement findings, the following changes will be made to the plans:

- Incorporate internal parking (Option A) for the mountain bike trail area.
- Continue the development of traffic calming options for Stevens Street and Montreal Street.

Additionally, the City will also work to integrate the new golf clubhouse and community facility into the park, as approved by Council at the meeting of 9 December 2020.

The proposed upgrades will then be considered by the Finance, Policy, Operations and Legislation (FPOL) Committee. If approved, the projects will then progress to detailed design and (where applicable) additional funding sought.

Booyeembara Park Master Plan Implementation

Appendix: Submissions

The following comments were received in response to these questions:

- Do you have any comments on the proposed improvements above?
- Do you have any comments on Option A or B to address parking at the arrival area of the proposed mountain bike trails?
- Is there anything else you would like to share about the Booyeembara Park Master Plan implementation?

Do you have any comments on the proposed improvements?
supported
Option A for parking is the safest as people may be loading and unloading bikes with kids running around. All other improvements are a great idea and a big asset to all locals and visitors.
the plans look fantastic, it would be good if the pump track was implemented
The pump track and MTB bike trails are a fantastic inclusion which is widely wanted and needed by the community, I can't wait to use it
I think that the pump track would be a great idea as it would bring large quantity's of people to our wonderful suburb
The basketball court is a great idea. Some sitting in the shade next to it will be required. Stairs to the lookout will provide a valuable community exercise facility. Some gas BBQ facilities should be included near the playground/new building as these would get lots of use. It would be fabulous to see another wetland built in the designated area
n/a
Some expansion to the existing skate park would be excellent.
The whole project is a fantastic use of the park
We are broadly very supportive of the proposed changes to Booyeembara Park, however, we do have concerns that perhaps too many facilities are proposed for the park and the impact that greatly increased visitation will have on surrounding facilities/infrastructure (waste, roads, parking, toilets, surrounding businesses) as well as the wildlife and natural habitats of the park. In particular, we like to ensure that the council plans to address the impacts of visitation in terms of increased waste, foot traffic and other impacts on wildlife and bushland, and safety/antisocial behaviours.
All improvements appropriate. The event and lighting space is initiative and a point of difference from all other parks in the region although would be interested to see how these operate. Feel most parks are underutilised after dark. Would like to see a multi-use pump track aka available for use on a bike, skateboard and scooter. There are currently a number of crushed agg pump tracks in the area (Cockburn) but little to none available for use on skateboards .
Half basketball court is waste of funds. Would prefer this area being kept natural and less developed as reserve for flora and fauna. Strongly against bicycle pump track. Will create lots of noise and not conducive to promoting peaceful appreciation of natural wonders of the reserve. Prefer more facilitation created on existing roads outside the

Booyeembara Park Master Plan Implementation

park and nature reserve for cyclist *myself being one!)...NO to MOUNTAIN BIKE TRAILS!!!!!!
A day wall for local street art/graffiti writers to practise there skills in a legal, safe, environment, with plenty of bins.
Sounds good but the 1/2 basketball court will be money wasted. More needs to be spent on slowing traffic on Stevens St
Please improve and expand on the skate/scooter park.
The path surface should still be suitable for skate boards, scooters and roller skates.
More BBQ and shaded picnic areas.
No they seem fine but don't address the biggest issues facing the park.
I'd really like to see the amphitheater become a useable space for concerts. It's the perfect location to create a unique and very marketable concert-setting.
All good, but the basketball court and the stairs/ramp/lookout should be prioritised. I also think that some additional tall tuart trees need to be planted within the park to provide addition habitat and shade.
I am for all the upgrades to Boo Park specifically the completion of the Amphitheatre as this is a great space and making the area safe and accessible will be a benefit to the whole community. The Mountain Bike Park and pump track are also great investments for the young and old as this is a growing sport around the world.
The improvements are excellent
All sounds good as long as wildlife in trees on ground and in water are not impacted too much. It is a precious space and maintaining this local ecosystem should continue to be a priority.
Submission from Booyeembara Friends Group: Basketball court will impact on already small oval, well used by picnickers ie, using/taking up more than just the area of the court. Not so well-matched to oval where younger kids play. Better to move close to community facility (though noise might be an issue) or to more central grasslands which needs more activation e.g. between reconciliation circle and fig-pear circle. Daytime uses of the court shouldn't interfere with twilight/night-time uses of the circle (drumming circle each full moon) Move composting toilet to serve storytelling circle and/or to amphitheatre, using slope. This central area could do with a toilet where there will never be a sewer line. The storytelling circle needs some fine-tuning - the sitting logs will impact on uses like dancing.. Have dancing troupes been consulted?. Eg those from the previous events and Wardanji Shade and shelter from perimeter trees certainly needed and firm pathways for improved access. This space is unlikely to work well as a classroom space - too distant from perimeter for little legs and too far from toilets. The fig-pear tree circle would make a more suitable secluded space with ample daytime shade.
Love the tables, benches, fruit trees and shelter within the olive grove to activate this space and attract group gatherings as well as resting places for 1-2 walkers. Great to see paths kept back from the new wetland and a good buffer zone of vegetation similar to the current small wetland. The current fig tree in the pear circle is already a space place. It would be good to keep this as a special place for adventure and learning in small groups and not a playground. Revegetation to the west of the amphitheatre is needed to slow wind blowing through. Bringing trees to shade the

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audience space would be most welcome. Love the trees around the storytelling circle (shade much needed) and fire pit circles. Significant reveg also needed to the east of the circle.
The improvements look suitable.
Our future generations will be proud of us (their ancestors) for the open space – LAND – not built on land that has been left for them. Example Kings Park, Monument Hill High St, Esplanade Fremantle.
Do not sell off their legacy – for more housing – have a look around – White Gum Valley is being swallowed up by housing.
Tell the investors keep your money. Keep your hands off our open space.
I care passionately about Boo - I have been involved since the first community planting (watering, now weeding) since the 1990s. I live in Freo and have used the park in a multitude of ways/purposes. I am also a member of Birdlife Australia and my main concern that has not already been addressed in all of read so far, including the reference group, is re the birds. When I went to the open day a few weeks ago, the person representing council, mentioned planting of fruit trees in the section to the east of the olive grove. Fruit will attract the rainbow lorikeets which have not been a problem yet at Boo since there's no fruit there. However, if exotic fruit trees are planted, they will soon find them and will then drive away our local birds. I have been involved in the annual rainbow lorikeet count up at Monument Hill for the last few years, and their numbers are increasing at a frightening rate because they nest in the date palms. They are also becoming a nuisance to all the houses around that have fruit etc. The rainbow lorikeets replace local nesting hollows for birds, like the Aussie ringneck parrots (28s)
Please consider the future of our local birds and the balance of nature. With global warming, we should be planting only local plants and trees.

Do you have any comments on Option A or B to address parking at the arrival area of the proposed mountain bike trails?
option A
Option a is the safest
None
I prefer Option A to reduce on street parking pressure on local residents and reduce parking noise in local streets
I think that it would be essential to have parking along Stevens Street preferably method b as it would minimise the damage to the environment
From a safety perspective the off-street parking is the most sensible option to avoid people being rear ended as they reverse park over the crest of the hill. It also removes the potential for accidents as people are stood on the edge of the road to take their bikes on/off their cars.
I support Option A. If there isn't sufficient and well thought out car parking, then riders will park on Swanbourne and ride through the park!

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Option A offers the advantage of a drop off area that is off the street. It is likely that at times some parents will drop children off at the site and return to pick them up later. The ability to do this off the street would be far safer and cause less congestion issues than cars stopping on the street. Ensure the angled on street parking has sufficient depth so that cars do not need to reverse out onto the road when leaving. This would be further improved by having an "exit" off Stevens street into the parking area (similar to the street parking that is present along the more southern section of Leighton Beach) and would solve most of the congestion and safety concerns that have been raised. From a safety perspective traffic slowing devices (some already exist further east on Stevens St) should be considered. For example roundabouts at Stevens/Wiluna St and/or Nannine St and additional speed humps.
Option B is safest especially for the mtbers, who can park adjacent to the trails and therefore be separate from pedestrians to avoid collisions etc.
We think that option A with a mix of on-street and off-street parking will provide a safer option for those accessing the park (but not the mountain bike trail) from Stevens Street, however, this remains a concern as visibility over the hill is not great and cars often take this part of the road too fast. If this could be coupled with a slow point at the top of the hill, this might assist in improving safety.
Option A seems more appropriate. Leave to traffic and civil engineer to determine.
DO NOT WANT MOUNTAIN BIKE TRAILS IN PARK.....keep it natural for the flora and fauna. Establish more cycle paths on existing roads for cyclist to use....WAY more GREEN. KEEEP PARK AS A NATURE RESERVE FOR PLANTS AND ANIMALS!!!!
All off street parking. There is a speeding issue on Stevens St. Any street parking will be dangerous. Accidents will be inevitable. If you are bringing more people to the area. You need to control this hazard.
Option A is definitely preferable.
No
Depends on the level of visitation expected. If it can be realistically accommodated within the street parking, then no need for off road parking. I think the spot will be popular so perhaps option a is more realistic.
Option A - The parking needs to be off street, even without the mountain bike trail dog walkers and other people using park on the verge next to the park entrance on Stevens street. Due to the location of this entrance, opposite the junction to Nannine and just over the brow of the hill parking on the street is not possible and there are always vehicles parked on the verge. Further to this myself and friends use the lake on Sunday afternoons to sail boats and the parking on Montreal is regularly full, even with current visitors, therefore if the MTB park, pump track and Basket ball court attracts more visitors adequate parking will be required. Also if the Amphitheatre is completed and the community puts on events then offstreet parking will be required on that end of the park. To limit thinking to just whether additional parking is needed for the MTB park is very narrow minded, Boo park currently needs more off road parking at weekends and further developments to the park would certainly require offstreet parking.
Option B - all on-street parking
I strongly object to allowing cars and car parking within the park. It is a quiet sanctuary for pedestrians animals and birds. We don't need cars. Park them on the street please.

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Entry to Six Seasons and Mountain Bike Pump Track & Trail needs reworking along with carpark. We propose a one-way loop for bike drop-off but not further internal parking, only verge. We propose the pedestrian access into this zone lines up with the heavily used footpath along the eastern side of Nannine Ave- the "Community Avenue" (not the less used short track east of Sullivan Hall) and via a raised platform on Stevens or similar, enters the Park from here diverging left to the six seasons or right to the pump track and the drop-off loop. This would invite walkers into this part of the park with lines of sight and pathways directly towards the two distinct zones.

I support the combined parking concept put forward by the Booyeembara Friends Group. Onsite parking with an internal drop-off loop. A connection to the community narrative activities (six seasons & pump track) should be through parkland not a car park and line up with Nannine Ave. A slow point in Stevens St is also needed at this point and further west to making the crossing safer. I like how existing long-lived verge trees have been identified and parking designed around them.

Option B would be better so that no vegetation is disturbed.

Is there anything else you would like to share about the Booyeembara Park Master Plan implementation?

n/a

Recently went to Geraldton bike park and they had lots of "how to " signs for people learning how to mountain bike- this was a great way to ensure people learn safe bike skills

Looks great!

Great to see this project being put forward

It would be great to see some of the earlier works in the park (such as the amphitheater) completed. Council is doing some great work with the proposed mountain bike track.

n/a

The overall plan is excellent and a credit to the people who have been involved in it's design and development. It will provide an excellent community resource allowing people, of all ages, to not only enjoy a beautiful parkland but also have the ability to challenge themselves with recreational and adventure sports.

Just looking forward to it's completion

The work done and the consideration to date is fantastic and we look forward to seeing the final result, however, we do not want to see this happen at the detriment of the existing attributes of the park: birdlife, bushland, peacefulness, and safe space for kids to play and explore.

Currently the Booyeembara trails are great for trail/hill running it would be disappointing to see this removed completely if the bike track is intending to be a single use path.

KEEP it natural...BIRDS need safe places to breed as do smaller residents of the park....too much development will turn this reserve into nothing other than a little entertainment park!. Put the Bike park down on South Beach....heaps of parking and won't destroy one of the few natural nature reserves we have left!!!!!!!!!!!!

Booyeembara Park Master Plan Implementation

Control surrounding road speed.
Please address the weed problem. I have even seen Paterson's Curse in the park. All the improvements you have in mind will mean nothing if Council doesn't get weeds under control. Large sections of the park are heavily infested with weeds. I realise that some sections of the park have been sprayed this spring but overall the park is in a poor state in my opinion.
I'm very keen to see the amphitheater area become a space that concerts etc can be held. If designed thoughtfully, food trucks etc could enter Boo Park to support any events. The Boo Park amphitheater could become a very unique (rentable) space - it could be a smaller, Freo version of Belvoir Amphitheatre.
Some new interpretive signage with nyoongar names for plants (and their uses) places and things within the park would be good to step as part of the WRAP.
it's a great plan with additions that will benefit the community no matter what age or interests you have.
A safe pedestrian/bike crossing is needed on Stevens St at the Nannine St entrance
Can the basic path & fence for Six seasons be allocated from the Landcorp cash-in-lieu or council budget allocation? This is needed to maintain this area and at low cost with significant long-term benefits for the community and the health of this new reveg area. In general improvements to quality of limestone paths and bench seating are supported but with the intent in bushland areas to keep impact low-key and the natural revegetated landscape dominant
The lawns west of the storytelling circle need more trees and activation. Very prickly and exposed. Like option of moving basketball half court here. The stream is such a highlight for young and old. Any places to extend and add another would be most welcome. Perhaps feeding the ephemeral wetland in summer.
The large grass area south and south-east of the olive grove is wasted space, I never see anyone using it. The Fremantle golf course was reduced in area to accommodate the High Street upgrade so it would have been more fair to reconfigure the park to reduce the grass area to accommodate some of the golf course.

Meeting attachment 2 – Booyeembara Park Landscape Plan



Booyeembara Park Landscape Plan - West



Booyeembara Park Landscape Plan - East

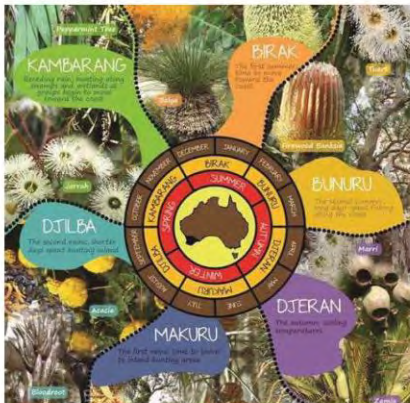
Scale the amphitheatre back to create a more intimate, safe and accessible asset for the community



Landscaped areas with paths, picnic areas, BBQ facilities & planting



Six Seasons Garden



Mountain bike trail with lookout nodes for park users to view the trails



Include a pump track to cater for a wider range of users and skill levels.



Provide new car parking along Stevens Street including off-street car bays and a drop-off area to service the mountain bike trail as well as Sullivan Hall

**FPOL2104-8 ADOPTION OF MODEL CODE OF CONDUCT FOR COUNCIL
AND MODEL STANDARDS FOR EMPLOYING CHIEF EXECUTIVE
OFFICERS**

**Meeting attachment 1 – City of Fremantle Council Members, Committee Members
and Candidates Code of Conduct**



Council Members, Committee Members and Candidates Code of Conduct 2021

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Division 1. Preliminary Provisions

1. Citation

This is the City of Fremantle Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

- (1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

- (2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2. General Principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

- (1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

- (2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision-making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —

- (a) treat others with respect, courtesy and fairness; and
- (b) respect and value diversity in the community.

- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3. - Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

10A. Informal meetings of Council members

- (1) In this clause —

informal meeting means a meeting, to which all Council members have been invited, held for the purposes of general discussion and the provision of information where no decision making may occur, such as a briefing or training session or a workshop.

- (2) Unless authorised in writing by the Council or the CEO, a Council member or committee member must not disclose, to any other person, information that the Council member or committee member acquired at an informal meeting.
- (3) Subclause (2) does not prevent a Council member or committee member from disclosing information —
 - (a) at a closed meeting of the Council or a committee;
 - (b) to the extent specified by the Council and subject to other conditions as the Council determines;
 - (c) that is already in the public domain;
 - (d) to an officer of the Department;
 - (e) to the Minister;
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

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14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

Division 4. Rules of Conduct

Notes for this Division:

- 1 Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
- 2 A minor breach is dealt with by a standards panel under section 5.110 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
resources of a local government includes —
 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
 - (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
document includes a part of a document;
non-confidential document means a document that is not a confidential document.
- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.

- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Council Members, Committee Members and Candidates Code of Conduct 2021

Complaint about alleged breach form

City of Fremantle

Complaint About Alleged Breach Form -

Code of conduct for council members, committee members and candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

- NOTE:** A complaint about an alleged breach must be made —
- (a) in writing in the form approved by the local government
 - (b) to an authorised person
 - (c) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:

Name: _____
 Given Name(s) Family Name

Contact details of person making the complaint:

Address: _____
 Email: _____
 Contact number: _____

Name of the local government (city, town, shire) concerned:

Name of council member, committee member, candidate alleged to have committed the breach:

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State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:

____ / ____ / 20____

SIGNED:

Complainant's signature:

Date of signing: ____ / ____ / 20____

Received by Authorised Officer

Authorised Officer's Name:

Authorised Officer's Signature:

Date received: ____ / ____ / 20____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Complaints Officers:

[name and position]

[email address]

or

PO Box 807
Fremantle WA 6959

[name and position]

[email address]

or

PO Box 807
Fremantle WA 6959

Council Members, Committee Members and Candidates Code of Conduct 2021

Document review record

Responsibility and review information	
Responsible officer:	Manager Governance
Document adoption/approval details	Approval/adoption date Proof of adoption/approval - meeting name or document no#
Document amendment details	Amendment approval/adoption date Proof of adoption/approval - meeting name or document no#

Meeting attachment 2 – City of Fremantle standards – for the recruitment, selection, performance review and early termination of local government Chief Executive Officers

This attachment has been amended – see Agenda Report for details.

Guidelines for Local Government CEO
Recruitment and Selection,
Performance Review and Termination 2021



Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

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Guidelines for Local Government CEO Recruitment and Selection, Performance Review and Termination

Preface

The *Local Government Legislation Amendment Act 2019* includes a requirement for model standards covering the recruitment and selection, performance review and termination of employment of local government Chief Executive Officers (CEOs). These reforms are intended to ensure best practice and greater consistency in these processes between local governments.

The accompanying guidelines outline the recommended practice for local governments in undertaking these processes. These guidelines will assist local governments in meeting the model standards prescribed in the *Local Government (Administration) Amendment Regulations 2021*.

The standards and guidelines have been developed by the Department of Local Government, Sport and Cultural Industries (Department), in consultation with representatives from the Public Sector Commission, the Ombudsman, the Western Australian Local Government Association (WALGA) and Local Government Professionals WA (LGPro). The Department gratefully acknowledges the participation and contribution of these representatives.

The Department notes that the content of these guidelines does not necessarily reflect the views or policies of the organisations or individuals that have been consulted.

Part 1 – Recruitment and Selection

One of the fundamental roles of the council is the employment of the local government's CEO. The CEO is responsible for implementing the council's strategic vision and leading the local government administration.

Principles

A local government must select a CEO in accordance with the principles of merit, equity and transparency. A local government must not exercise nepotism, bias or patronage in exercising its powers. Additionally, a local government must not unlawfully discriminate against applicants. Section 5.40 of the *Local Government Act 1995* (Act) lists a number of general principles of employment that apply to local governments.

Recruitment and Selection Standard

The minimum standard for recruitment and selection will be met if:

- S1.1 The council has identified and agreed to the qualifications and selection criteria necessary to effectively undertake the role and duties of the CEO within that particular local government context.
- S1.2 The council has approved, by absolute majority, the Job Description Form (JDF) which clearly outlines the qualifications, selection criteria and responsibilities of the position. The JDF is made available to all applicants.
- S1.3 The local government has established a selection panel to conduct the recruitment and selection process. The panel must include at least one independent person who is not a current elected member, human resources consultant, or staff member of the local government.
- S1.4 The local government attracts applicants through a transparent, open and competitive process (this is not necessary for vacancies of less than one year). The local government must advertise a vacancy for the position of CEO in the manner prescribed.
- S1.5 The local government has assessed the knowledge, experience, qualifications and skills of all applicants against the selection criteria.
- S1.6 The local government has verified the recommended applicant's work history, qualifications, referees and claims made in their job application.
- S1.7 The appointment is merit-based, with the successful applicant assessed as clearly demonstrating how their knowledge, skills and experience meet the selection criteria.
- S1.8 The appointment is made impartially and free from nepotism, bias or unlawful discrimination.
- S1.9 The council has endorsed by absolute majority the final appointment.
- S1.10 The council has approved the employment contract by absolute majority.
- S1.11 The local government re-advertises the CEO position and undertakes a recruitment and selection process after each instance where a person has occupied the position for ten (10) consecutive years.

Guidelines

Recruitment and selection process

The council of the local government should act collectively throughout the recruitment and selection process. To uphold the integrity of the process, the council must resist any attempt to influence the outcome through canvassing or lobbying.

The local government should carefully consider the role of the CEO. This includes the CEO's legislated powers and functions and their role as the head of the administrative arm of the local government. In determining the selection criteria for the position of CEO, it will be important for a local government to consider the needs of the community and the specific skills and experience that will be required of the CEO in that particular local government. The competencies the council looks for in its CEO should reflect the council's strategic community plan.

Once the essential skills and experience which form the selection criteria for the position have been established, the local government must set out the selection criteria (essential and desirable) and the responsibilities of the position in a Job Description Form (JDF). If emphasis is placed on certain selection criteria, this should be highlighted in the JDF so that applicants are aware of this. For example, some level of project management experience will usually be an important criterion, but if the local government is undertaking a major development such as a new recreation centre, added emphasis may need to be given to this criterion.

The JDF must be approved by an absolute majority of the council.

Advertising

The local government should ensure that applicants are clearly informed about the application process, such as the application requirements, the closing date for applications and how applications are to be submitted. It is essential that this process is transparent and that each step in the process is documented. Associated records must be kept in a manner consistent with the *State Records Act 2000* (WA).

It is a requirement that a local government is to give Statewide public notice if the position of CEO becomes vacant. Statewide public notice must contain:

- details of the remuneration and benefits offered;
- details of the place where applications are to be submitted;
- the date and time applications close;
- the duration of the proposed contract;
- a web address where the JDF can be accessed;
- contact details for a person who can provide further information; and
- any other relevant information.

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

In order to attract the best possible pool of applicants for the position of CEO, it is recommended that local governments use a diverse range of advertising methods, mediums and platforms (in addition to the advertising requirement under section 5.36(4) of the Act). For example:

- advertising on the local government's website;
- posting on online jobs boards (e.g. SEEK);
- sharing the advertisement via professional networks; and
- undertaking an executive search.

A local government must publicly advertise the CEO position if the same person has remained in the job for 10 consecutive years. This requirement does not prevent the incumbent CEO from being employed for another term, provided they are selected in accordance with the standards for recruitment and selection.

Selection panel and independent person

Local governments are required to establish a selection panel to conduct and facilitate the recruitment and selection process. The selection panel should be made up of elected members (the number of which is determined by the council) and must include at least one independent person. The independent person cannot be a current elected member, human resources consultant, or staff member of the local government. Examples of who the independent person could be include:

- former elected members or staff members of the local government;
- former elected members (such as a Mayor or Shire President) or staff members of another local government;
- a prominent or highly regarded member of the community; or
- a person with experience in the recruitment of CEOs and senior executives.

The panel are responsible for assessing applicants and making a recommendation to council regarding the most suitable applicant or applicants. The essence of the role of an independent panel member is to bring an impartial perspective to the process and reduce any perception of bias or nepotism.

It is essential that prior to a person's appointment to a selection panel they are informed of the duties and responsibilities of their role and that of the panel.

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

It is recommended that local governments develop a policy or terms of reference to facilitate this process that incorporate the standards for recruitment at Division 2 of the *Local Government (Administration) Amendment Regulations (No.2) 2020*. A policy should include important information that outlines:

- The primary functions of the panel;
- Roles and responsibilities panel members;
- Composition of the panel;
- Duration of term;
- Desirable criteria for appointment to the panel;
- A requirement that panel members sign a confidentiality agreement and agree to the duties and responsibilities of their role; and
- Any other information the local government deems necessary for the panel to effectively carry out their role.

Independent human resources consultant

A local government should seek independent advice from a human resources consultant where the council lacks the capacity or expertise to facilitate the recruitment and selection process (or any aspect of it). A member of the human resources team within a local government must not be involved in the recruitment of a new CEO.

The consultant should not be associated with the local government or any of its council members. The consultant can be an independent human resource professional, recruitment consultant, or recruitment agency.

An independent human resources consultant can provide advice to the selection panel on how to conduct the recruitment process, or a local government may engage a consultant to support it in undertaking certain aspects of the recruitment process, such as one or more of the following:

- development or review of the JDF;
- development of selection criteria;
- development of assessment methods in relation to the selection criteria;
- drafting of the advertisement;
- executive search;
- preliminary assessment of the applications;
- shortlisting;
- drafting questions for interview;
- coordinating interviews;
- preparing the selection summary assessment and recommendation;
- arranging for an integrity check and/or police clearance; and
- assisting the council in preparing the employment contract.

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

The consultant is not to be directly involved in determining which applicant should be recommended for the position, their role is not one of decision-maker. It is recommended that rigorous checks be conducted on any independent consultants before they are engaged to ensure they have the necessary skills and experience to effectively assist the council. Local government recruitment experience may be beneficial but is not a requirement.

The independent human resources consultant must be able to validate their experience in senior executive recruitment and appointments. It is important to note that if the local government uses a consultant or agency to assist in finding applicants, they will require an employment agent licence under the *Employment Agents Act 1976* (WA).

A good independent human resources consultant will bring expertise, an objective perspective and additional human resources to what is a complex and time-consuming process. Given the time and effort involved in finding a competent CEO, and the cost of recruiting an unsuitable CEO, there can be a good business case for spending money on a human resources consultant.

If a decision is made to engage an independent human resources consultant, it is imperative that the council maintains a high level of involvement in the process and enters into a formal agreement (contract) with them. In order to manage the contract efficiently, and ensure an effective outcome, regular contact with the consultant is required during the recruitment process. As with any contractor engagement, the local government must ensure their procurement and tender processes comply with the Act and the procurement policy of the local government.

Council's responsibilities

A human resources consultant cannot undertake the tasks for which the council is solely responsible. An independent consultant cannot and should not be asked to:

- Conduct interviews: This should be done by the selection panel. However, council may decide to interview applicants recommended by the selection panel. A consultant can provide support with interviews, providing advice on the recruitment and selection process and writing up recommendations. The consultant may also arrange referee reports and checks of applicants.
- Make the decision about who to appoint to the position of CEO: Only the council can make this decision, drawing upon advice from the selection panel.
- Negotiate the terms and conditions of employment: Noting that the consultant should be able to provide advice on remuneration constraints and other terms and conditions.

Creating Diversity

In order to ensure all applicants are given an equal opportunity for success, selection methods need to be consistent and objective. In a structured interview, each applicant should have the opportunity to answer the same primary questions with follow-up questions used to illicit further detail or clarification. Behavioural-based interview questions are objective and gauge the applicants' suitability, reducing biases in assessment (see examples below).

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

Basing a selection decision on the results of a number of selection methods can help to reduce procedural shortcomings and ensure the best applicant is chosen. Psychometric, ability and aptitude testing are considered to be valid, reliable and objective. While applicants with extensive experience and reputable education may appear to be more qualified, an objective assessment of each person's ability and personal traits can help to provide a clearer picture of the applicant.

Where possible, it is recommended that local governments ensure diversity on the selection panel. This may be achieved by ensuring gender, ethnicity, age and experiential diversity is represented on the panel. Diversity is also a consideration when selecting an independent person for the selection panel, particularly where there is a lack of diversity on the council. A diverse selection panel will assist in making quality decisions regarding suitable applicants.

Individuals are often unaware of biases they may have. For this reason, it is helpful for the selection panel to undertake training about unconscious biases. Awareness of unconscious biases assists individuals in preventing those biases from interfering in their decision making.

For example, if there are considerable discrepancies in the assessment scores between two panel members, discussion will be required to ensure bias has not influenced these scores. Allowing team members to acknowledge and recognise prejudices is essential to managing those biases. The following biases should be addressed:

- "Similar-to-me" effect - if interviewers share the same characteristics with the applicants or view those characteristics positively, they are more likely to score them highly;
- "Halo" effect – interviewers may let one quality (such as race, gender, looks, accent, experience, etc.) positively or negatively affect the assessment of the applicant's other characteristics.

Due Diligence

It is essential that the local government ensures that the necessary due diligence is undertaken to verify an applicant's qualifications, experience and demonstrated performance. This includes:

- verifying an applicant's qualifications such as university degrees and training certificates;
- verifying the applicant's claims (in relation to the applicant's character, details of work experience, skills and performance) by contacting the applicant's referees. Referee reports should be in writing in the form of a written report, or recorded and verified by the referee;
- requesting that an applicant obtains a national police clearance as part of the application process; and
- ensuring no conflicts of interests arise by looking to outside interests such as board membership and secondary employment.

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

A council may wish to contact a person who is not listed as an applicant's referee, such as a previous employer. This may be useful in obtaining further information regarding an applicant's character and work experience and verifying related claims. The applicant should be advised of this and be able to provide written comments to the council.

A search of social media and whether an applicant has an online presence may also assist in identifying potential issues. For example, an applicant may have expressed views which are in conflict with the local government's values.

This should be made clear in the application information. To ensure the integrity of the recruitment process, a council must act collectively when performing due diligence.

Selection

Once the application period closes, the selection panel, or consultant on behalf of the selection panel, must assess applications and identify a shortlist of applicants to be interviewed.

In shortlisting applicants for the interview phase, the selection panel should consider the transferable skills of applicants and how these would be of value in the role of CEO. The selection panel should not overlook applicants who do not have experience working in the local government sector.

It is important that the assessment process is consistent for all applicants. For example, each applicant is asked the same interview questions which are related to the selection criteria and each are provided with the same information and undertake the same assessments.

Elected members should declare any previous association with an applicant or any potential conflict of interest at the time of shortlisting if they are part of the selection panel. Similarly, if the interviews involve the full council, the elected member should make an appropriate declaration before the interviews commence. If the potential conflict of interest is significant or a member's relationship with an applicant may result in claims of nepotism, patronage or bias, the council may need to consider whether to exclude the elected member from the process. The decision should be documented and recorded for future reference.

Selecting an applicant should be based on merit; that is, choosing an applicant that is best suited to the requirements of the position and the needs of the local government. This involves the consideration and assessment of applicants' skills, knowledge, qualifications and experience against the selection criteria required for the role. As part of the selection process, a council may consider it appropriate for each of the preferred candidates to do a presentation to council.

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

The appointment decision by the council should be based on the assessment of all measures used, including:

- assessment technique(s) used (e.g. interview performance);
- quality of application;
- referee reports;
- verification and sighting of formal qualifications and other claims provided by the applicant; and
- other vetting assessments used (e.g. police checks, integrity checks, etc.).

Employment contract

In preparing the CEO's employment contract, the council must ensure the contract includes the necessary provisions required under section 5.39 of the Act and associated regulations.

Section 5.39 of the Act provides that a CEO's employment contract must not be for a term exceeding five years. The term of a contract for an acting or temporary position cannot exceed one year.

Further, the employment contract is of no effect unless it contains:

- the expiry date of the contract;
- the performance review criteria; and
- as prescribed under regulation 18B of the Administration Regulations, the maximum amount of money (or a method of calculating such an amount) to which the CEO is to be entitled if the contract is terminated before the expiry date. The amount is not to exceed whichever is the lesser of:
 - the value of one year's remuneration under the contract; or
 - the value of the remuneration that the CEO would have been entitled to, had the contract not been terminated.

It is recommended that the council seeks independent legal advice to ensure that the contract is lawful and able to be enforced. In particular, advice should be sought if there is any doubt as to the meaning of the provisions of the contract.

Councils should be aware that CEO remuneration is determined by the Salaries and Allowances Tribunal and the remuneration package may not fall outside the band applicable to the particular local government.

The CEO's employment contract should clearly outline grounds for termination and the termination process in accordance with the standards in regulations.

The council of the local government must approve, by absolute majority, the employment contract and the person they appoint as CEO.

Appointment

A decision to make an offer of employment to a preferred applicant must be made by an absolute majority of council. If the preferred applicant accepts the offer and the proposed terms of the contract without negotiation, there is no further requirement for council to endorse the applicant and the contract. However, if there is a process of negotiation to

Model Guidelines - CEO Recruitment and Selection, Performance Review and Termination 2021

finalise the terms and conditions of the contract, council is required to endorse the appointment and approve the CEO's employment contract by absolute majority. In both instances, the employment contract must be signed by all parties.

The council should notify both the successful individual and the remaining unsuccessful applicants as soon as possible before publicly announcing the CEO appointment.

The successful applicant should not commence duties with the local government as CEO until the employment contract has been signed.

The unsuccessful applicants (including those not interviewed) should be notified of the outcome of their application. It is recommended that the local government creates a template letter for unsuccessful applicants that can be easily personalised with the applicants' details and sent out quickly.

The council should keep a record of their assessment of the unsuccessful applicant(s) and provide the unsuccessful applicant(s) with the opportunity to receive feedback on their application, or interview performance if they were granted an interview. Should an unsuccessful applicant request feedback, it is recommended that a member of the selection panel provides this. If a recruitment consultant is used, they may undertake this task.

Confidentiality

The local government should ensure that all information produced or obtained during the recruitment and selection process is kept confidential. This includes applicants' personal details, assessment details, the selection report and outcome of the process. This ensures privacy requirements are met and maintains the integrity of the process. It is recommended that selection panel members and councillors sign a confidentiality agreement to ensure that they are aware of their obligations.

CEO induction

Local governments should ensure that they provide the CEO with all of the necessary information on the local government's processes, policies, procedures and systems at the commencement of the CEO's employment.

New CEOs are eligible to participate in the Local Government CEO Support Program which is a joint initiative of the Department and LG Pro to provide mentoring and general support to those appointed to the position of CEO in a local government for the first time. The program runs for six to nine months from the time a CEO is appointed and involves the CEO being matched with a mentor that best meets their needs.

The program provides the CEO with an opportunity (through meetings and on-going correspondence) to discuss a wide range of issues with their appointed mentor in the strictest confidence. The program is aimed at addressing the individual needs of the CEO. Examples of issues that may be covered include the following:

Model Guidelines – CEO Recruitment and Selection, Performance Review and Termination 2021

- Role of the CEO
- Governance
- Strategic and long-term planning
- Legislative framework
- Relationships and dealing with council members
- Risk management
- Resource management
- Managing the business of Council
- Family considerations

Part 2 – Performance Review

Principles

The standards regarding CEO performance review are based on the principles of fairness, integrity and impartiality.

Performance Review Standards

The minimum standard for performance review will be met if:

- S2.1** Performance criteria is specific, relevant, measurable, achievable and time-based.
- S2.2** The performance criteria and the performance process are recorded in a written document, negotiated with and agreed upon by the CEO and council.
- S2.3** The CEO is informed about how their performance will be assessed and managed and the results of their performance assessment.
- S2.4** The collection of evidence regarding performance outcomes is thorough and comprehensive.
- S2.5** Assessment is made free from bias and based on the CEO's achievements against documented performance criteria, and decisions and actions are impartial and transparent.
- S2.6** The council has endorsed the performance review assessment by absolute majority.

Guidelines

Section 5.38 of the Act provides that, for a CEO who is employed for a term of more than one year, the performance of a CEO is to be reviewed formally at least once in every year of their employment.

In addition to this minimum requirement, it is recommended that the council engages in regular discussions with the CEO regarding their performance against the performance criteria, including progress and ways that the CEO can be supported. Any changes to the CEO's performance agreement such as changes to the performance criteria should also be discussed, and agreed to, between the council and the CEO, as the matter arises.

Employment contract and performance agreement

Section 5.39, of the Act requires the employment contract to specify the performance criteria for the purpose of reviewing the CEO's performance. This will include ongoing permanent performance criteria. A local government may wish to have a separate additional document called a "performance agreement" which includes the performance

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review criteria in the employment contract, additional criteria (e.g. the performance indicators in relation to specific projects) and how the criteria will be assessed. The performance agreement should be negotiated and agreed upon by the CEO and the council. The performance agreement may also set out the CEO's professional development goals and outline a plan to achieve these goals.

Performance Criteria

Setting the performance criteria is an important step. One of the CEO's key responsibilities is to oversee the implementation of council's strategic direction, and so it is important to align the CEO's performance criteria to the goals contained in the council's Strategic Community Plan and Corporate Business Plan. Accordingly, as these plans are updated, the CEO's performance criteria should be updated to reflect the changes.

In leading the administrative arm of a local government, the CEO is responsible for undertaking core tasks, the achievement of which will contribute to the effectiveness of the council. It is important that the outcomes associated with these tasks are measurable and clearly defined. These could be in relation to:

- service delivery targets from the council's Strategic Community Plan;
- budget compliance;
- organisational capability;
- operational and project management;
- financial performance and asset management;
- timeliness and accuracy of information and advice to councillors;
- implementation of council resolutions;
- management of organisational risks;
- leadership (including conduct and behaviour) and human resource management; and
- stakeholder management and satisfaction.

Performance criteria should focus on the priorities of the council and, if appropriate, can be assigned priority weighting in percentages. The council and CEO should set goals related to target outcomes for future achievement in the performance criteria. Goals should be specific, measurable, achievable, relevant and time-based.

Following the determination of the performance criteria and goals, the council will need to determine how to measure the outcomes of each criteria. It is important to relate performance indicators to the selection criteria used in selecting the CEO. For example, if the CEO has been selected due to their financial experience and ability to improve the local government's finances, indicators regarding improved revenue and reduced expenses are obvious starting points.

Considering the context within which the local government is operating is important. For example, if a significant financial event occurs, such as a downturn in the economy, financial performance indicators will likely need to be adjusted. It is important that such contextual factors are given appropriate weighting and that goals are flexible to allow regular adjustment. Adjustments may be initiated by either the CEO or the council. Councils need to be realistic in terms of their expectations of a CEO's performance and provide appropriate resources and support to facilitate the achievement of performance criteria.

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Performance review panel

It is recommended that the council delegates the CEO performance review to a panel (e.g. comprising certain council members and an independent observer). The panel has a duty to gather as much evidence as possible upon which to base their assessments. The role of the review panel includes developing the performance agreement in the first instance, conducting the performance review and reporting on the findings and recommendations of the review to council. It is also recommended that council develop a policy to guide the performance review process. A policy might include the composition of the panel, primary functions, the role and appointment of an independent consultant, and the responsibilities of review panel members.

Independent consultant

If a council lacks the resources and expertise to meet the expected standard of performance review, the council should engage an external facilitator to assist with the process of performance appraisal and the development of the performance agreement. The local government should ensure that the consultant has experience in performance review and, if possible, experience in local government or dealing with the performance review of senior executives. The consultant should not have any interest in, or relationship with, the council or the CEO.

With guidance from the performance review panel, a consultant can facilitate the following tasks:

- setting performance criteria;
- preparing the performance agreement;
- collecting performance evidence;
- writing the performance appraisal report;
- facilitating meetings between the performance review panel;
- assisting with the provision of feedback to the CEO;
- formulating plans to support improvement (if necessary); and
- providing an objective view regarding any performance management-related matters between the concerned parties.

Assessing performance

It is a requirement of the regulations that the process by which the CEO's performance will be reviewed is documented and agreed to by both parties. Council and the CEO must also agree on any performance criteria that is in addition to what is specified in the CEO's contract of employment. The option to include additional criteria for performance review purposes by agreement provides a degree of flexibility for both parties in response to changing circumstances and priorities.

It is essential that CEO performance is measured in an objective manner against the performance criteria alone. It is important that reviews are impartial and not skewed by personal relationships between the review panel and the CEO. Close personal relationships between the panel members and the CEO can be just as problematic as extremely poor relationships. Evidence of CEO performance may come from an array of sources, many of which the CEO themselves can and should provide to the council as part of regular reporting.

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These sources include:

- achievement of key business outcomes;
- interactions with the council and progress that has been made towards implementing the council's strategic vision;
- audit and risk committee reports;
- workforce metrics (e.g. the average time to fill vacancies, retention rate, information about why people leave the organisation and staff absence rate);
- incident reports (e.g. results of occupational health and safety assessments, the number and nature of occupational health and safety incident reports, and the number and nature of staff grievances);
- organisational survey results;
- relationships (e.g. with relevant organisations, stakeholder groups, and professional networks); and
- insights from key stakeholders (this could be done by way of a survey to obtain stakeholder input).

It is important that, in addition to looking at the achievement of key performance indicators (KPIs), the council considers the following:

- How the CEO has achieved the outcomes. In particular, whether or not their methods are acceptable and sustainable.
- The extent to which current performance is contingent upon current circumstances. Has the CEO demonstrated skills and behaviours to address and manage changes in circumstances which have affected his or her performance? (for example, the impact of COVID-19.)
- What the CEO has done to ensure the wellbeing of staff and to maintain trust in the local government.

The council should consider the attention the CEO has given to ensuring equal employment opportunity, occupational health and safety, privacy, managing potential conflicts of interest, and complying with procurement process requirements.

Addressing performance issues

Once the CEO's performance has been assessed, it is essential that any areas requiring attention or improvement are identified, discussed with the CEO and a plan is agreed and put in place to address these. The plan should outline the actions to be taken, who is responsible for the actions and an agreed timeframe.

The performance review panel must decide on an appropriate course of action that will address the performance issue. This may include professional development courses, training, counselling, mediation, mentoring or developing new work routines to ensure specific areas are not neglected. The performance review panel should then arrange for regular discussion and ongoing feedback on the identified performance issues, ensuring improvements are being made.

It is important to keep in mind that a local government falling short of its goals is not always attributable to the CEO. External factors may have resulted in initial performance expectations becoming unrealistic.

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Failure to meet performance criteria does not necessarily mean the CEO has performed poorly and, for this reason, performance and outcome should be considered separately. Where ongoing issues have been identified, the council will need to take a constructive approach and seek to develop the CEO's competency in that area.

While there are obligations on the council to manage the CEO in regard to their performance, when it extends into potential wrongdoing (misconduct), the council should be referring the matter to the Public Sector Commission or Corruption and Crime Commission. This provides an independent process to follow and ensures probity, natural justice and oversight of allegations.

Confidentiality

The council must ensure that accurate and comprehensive records of the performance management process are created. Any information produced must be kept confidential.

Part 3 – Termination

Principles

The standards for the termination of a local government CEO's employment (other than for reasons such as voluntary resignation or retirement) are based on the principles of fairness and transparency. Procedural fairness is a principle of common law regarding the proper and fair procedure that should apply when a decision is made that may adversely impact upon a person's rights or interests.

Termination Standards

The minimum standards for the termination of a CEO's contract will be met if:

- S3.1** Decisions are based on assessment of the CEO's performance as measured against the documented performance criteria in the CEO's contract.
- S3.2** Performance issues have been identified as part a performance review (conducted within the preceding 12 months) and the CEO has been informed of the issues. The council has given the CEO a reasonable opportunity to improve and implement a plan to remedy the performance issues, but the CEO has not subsequently remedied these issues to the satisfaction of the local government.
- S3.3** The principle of procedural fairness is applied. The CEO is informed of their rights, entitlements and responsibilities in the termination process. This includes the CEO being provided with notice of any allegations against them, given a reasonable opportunity to respond to those allegations or decisions affecting them, and their response is genuinely considered.
- S3.4** Decisions are impartial and transparent.
- S3.5** The council of the local government has endorsed the termination by absolute majority.
- S3.6** The required notice of termination (which outlines the reasons for termination) is provided in writing.

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Guidelines

Reasons for termination

The early termination of a CEO's employment may end due to:

- poor performance;
- misconduct; or
- non-performance or repudiation of contract terms.

There is a difference between poor performance and serious misconduct. Poor performance is defined as an employee not meeting the required performance criteria or demonstrating unacceptable conduct and behaviour at work, it includes:

- not carrying out their work to the required standard or not doing their job at all;
- not following workplace policies, rules or procedures;
- unacceptable conduct and behaviour at work;
- disruptive or negative behaviour at work;
- not meeting the performance criteria set out in the employment contract and/or performance agreement unless these are outside the CEO's control;
- not complying with an agreed plan to address performance issues;
- failing to comply with the provisions of the Local Government Act 1995 and other relevant legislation;
- failing to follow council endorsed policies.

Serious misconduct can include when an employee:

- causes serious and imminent risk to the health and safety of another person or to the reputation or revenue of the local government; or
- behaves unlawfully or corruptly; or
- deliberately behaves in a way that's inconsistent with continuing their employment.

Examples of serious misconduct can include:

- matters arising under section 4(a), (b) and (c) of the Corruption, Crime and Misconduct Act 2003;
- theft;
- fraud;
- assault;
- falsification of records;
- being under the influence of drugs or alcohol at work; or
- refusing to carry out appropriate and lawful resolutions of council.

Misconduct is also defined in section 4 of the *Corruption, Crime and Misconduct Act 2003* (WA). Under this Act, misconduct can be either serious or minor and the obligation to notify the Public Sector Commission (PSC) or the Corruption and Crime Commission (CCC) is paramount.

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Termination on the basis of misconduct is covered by employment law. A local government should seek independent legal, employment or industrial relations advice prior to a termination. A council should also seek independent advice during the termination process including advice on the relevant employment legislation affecting

CEO employment and the application of that legislation to their specific circumstances. This will ensure that a council complies with employment law during the entire termination process.

A local government is required to endorse the decision to terminate a CEO's employment by way of an absolute majority decision. A local government must certify that the termination was in accordance with the adopted standards in regulations.

Opportunity to improve and mediation

If a CEO is deemed to have been performing poorly, the council must be transparent and inform the CEO of this. It is important that the CEO is given an opportunity to remedy the issues within a reasonable timeframe as agreed between the CEO and the council. The council should clearly outline the areas in need of improvement, and with the CEO's input, determine a plan to address any issues. If a plan for improvement is put in place and the CEO's performance remains poor, then termination may be necessary.

If a local government decides to terminate the employment of the CEO it must have conducted a performance review in the previous 12 months in accordance with section 5.38 of the Act.

Where the concerns or issues relate to problematic working relationships or dysfunctional behaviour, it is recommended that a council engages an independent accredited mediator to conduct a mediation between the parties. A mediation session may be useful in assisting parties to understand and address issues before the situation escalates to a breakdown in the working relationship (which affects the ability of the CEO to effectively perform their duties) and the subsequent termination of the CEO's employment.

Termination report

The council should prepare a termination report which outlines the reasons for termination, the opportunities and assistance provided to the CEO to remedy any issues, and an explanation of the CEO's failure to do so. Council must provide prior opportunities and support to the CEO to assist them in remedying the issues which form the basis of the termination. It is a requirement of the regulations that council must provide written notice to the CEO outlining the reasons for their decision to terminate. In addition, council must certify that the termination of the CEO's employment was carried out in accordance with the standards set out in regulations.

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Confidentiality

Local governments should ensure that the termination process is kept confidential. The CEO is to be informed of their rights and entitlements. Notice of termination of employment is required to be given in writing.

Where possible, the news of termination of employment should also be delivered in person. The CEO should be provided with a letter outlining the reasons for, and date of, the termination of their employment.

Before making any public announcements on the termination of the CEO, a council should ensure that the entire termination process is complete, including that the CEO has been informed in writing of the termination.

Document review record

Responsibility and review information	
Responsible officer:	Manager Governance
Document adoption/approval details	Approval/adoption date Proof of adoption/approval - meeting name or document no#
Document amendment details	Amendment approval/adoption date Proof of adoption/approval - meeting name or document no#

FPOL2104-11 ROUND HOUSE CONSERVATION MANAGEMENT PLAN

Meeting attachment 1 – Round House Conservation Management Plan – Recommendations (only)

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Proposed Statement of Significance

The Round House is a stone, dodecagon structure comprised of a two-storey section with a timber framed copper roof, and single storey portions with timber shingle roof claddings. The building was constructed in 1830-31, to a design by engineer Henry Reveley to serve as a prison for the Swan River Colony. The place has cultural heritage significance for the following reasons.

- The place is associated with the earliest days of the settlement of the Swan River Colony as an example of the institutions brought with the settlers and enforced by the colonial administrators, led by Governor James Stirling;
- The location of the Round House at the highest site on Arthur Head provides expansive views to the ocean, city and harbour and provides an indication of the original form of Arthur Head and its importance as a landform to the traditional owners and settlers;
- The place has significance for its association with the late 18th and early 19th century ideas of prison reform developed by Jeremy Bentham as the panopticon prison design, influencing the design by the first architect in Western Australia, Henry Reveley;
- The place is significant for all Aboriginal communities as it was a place of transition and incarceration to the Aboriginal prison at Rottnest for men from all regions of Western Australia;
- The place has significant aesthetic value for its robust and simple form using materials from its location and as a dominant feature in the streetscape. Its termination of High Street is a significant landmark and is emblematic of the West End, regularly reproduced in artistic representations of Fremantle since its construction in 1831;
- The place is highly valued by several community groups who have lobbied for the protection, use and display of the building to the wider community since the 1920s;
- The conservation of the Round House in the 1970s was a significant example of the conservation in Western Australia. The role of prominent heritage architect Robin McK. Campbell in the restoration of the project was influential in the evolution of heritage practice in Western Australia; and,
- Since 1959, the Round House has been a museum and tourist destination and is valued for its contribution to the City of Fremantle and wider community.

7.0 CONSERVATION RECOMMENDATIONS

7.1 INTRODUCTION

The format for this section has been revised to reflect the requirements of the City of Fremantle.

The usual format as guided by James Semple Kerr's *The Conservation Plan* (Australia ICOMOS, 7th edition, 2013), the Australia ICOMOS Burra Charter (2013) and the State Heritage Office (fmr.) publication 'An Information Guide to Conservation Management Plans' (January 2013) is to develop Conservation Policy.

As requested by the City of Fremantle, this document has adopted the terminology 'Conservation Recommendations' rather than the term 'Conservation Policy' which in this circumstance has the same weight of obligation for owners, occupiers and users of the place.

Conservation recommendations for Fremantle Round House have been developed from the assessed significance of the place and its physical condition at the time this report was prepared. The recommendations seek to conserve and maintain significant fabric and retain and conserve significance and reveal further potential significant elements through investigation and appropriate conservation actions.

The intentions of the recommendations outlined in this document are to:



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- Provide guidance to the owners and managers of the Round House, regarding the significance of the place;
- Conserve the documented heritage values of Round House;
- To understand and prioritise conservation actions in a practical manner;
- To establish a monitoring and maintenance program to address and retard further conservation issues and deterioration of significant fabric; and
- To preserve the heritage values of Round House in accordance with best heritage practice.

Round House is impacted by the following factors:

- Prominent position on top of Arthur Head Reserve means the structure is subject to harsh environmental conditions including heat, wind and salt;
- Complex management responsibilities: owned by City of Fremantle but operated by Fremantle Volunteer Heritage Guides;
- Subjected to numerous phases of conservation works but as conservation standards and knowledge has developed, not all past actions are deemed to be appropriate in 2020. A number of these works have been reversed however there are still actions that need to be undertaken to ensure the on-going stability and viability of the place.
- Lack of on-going maintenance between conservation works resulting in further deterioration of significant fabric.

The Arthur Head Reserve Conservation Plan prepared in June 2011 by Griffiths Architects contains recommendations for management for the entire Arthur Head Reserve. The recommendations for the Round House set out below should be read in conjunction with the recommendations made in the Arthur Head Reserve Conservation Plan. The Round House is a single element of the Arthur Head Reserve and whilst there are specific recommendations made for the conservation and future management of the Round House in this document, the management and conservation should be treated in a holistic manner. Management and conservation of the Arthur Head Reserve should not be at the expense of the significance of the Round House and vice versa. Where relevant, reference to the Arthur Head Reserve conservation recommendations has been made in the following section.

7.1.1 GUIDE TO CONSERVATION RECOMMENDATIONS

These recommendations are based on the need to conserve the heritage values of the Round House in so far as they are reflected in the fabric and in recognition of its significance as the first permanent public building and oldest extant building in Western Australia, its connections with the colonial system of law and order and as an example of the work from H W Reveley, the first colonial engineer in the Swan River Colony. The conservation of extant fabric and site features assessed of being of significance should take account of the physical changes to the place that have occurred over time which reflect the historical and subsequent abandonment of the place.

The archaeological potential of the place has not been fully revealed or investigated. Future works to the place should take this into account and allow for appropriate investigations to be made.

Conservation of elements of exceptional and considerable significance should be considered as a higher priority than the conservation of elements of some or little significance.



7.1.2 KEY STATEMENTS

The Round House should be conserved with minimal change to its external and internal appearance and planning. The original use through retained fabric and interpretation and, as far as practicable, the original presentation of the place should remain as the key objective for the conservation of the place. Works and use should be guided by the recommendations within the Conservation Management Plan and should not confuse or obscure the significance of the place.

The on-going management and conservation of Round House should take account of the fact that the place forms parts of a larger precinct at Arthur Head Reserve and should not be seen in isolation. Conservation of the fabric of Round House is a separate issue however the wider management of the place should be considered in a holistic manner for the entire Reserve.

The setting of the Round House should be maintained and conserved in a manner that retains and enhances the significance of the place, respecting the landmark qualities of the Round House and also respectful of the previous use and additional development that occurred at the Arthur Head Reserve including the Court House and Cottages.

The Round House is a place of recognised cultural significance that is open to the public on a daily basis. Whilst there is scope to introduce additional events within the Round House and its surroundings, these must be respectful of the original use and the emotions associated with the place. In considering additional uses of the place and managing the changes required for additional uses, if any, are to be guided by this Conservation Management Plan.

Recommendation 1.

The assessment of cultural heritage significance for Round House as described in section 5 of this Conservation Management Plan should be accepted as the basis for decision making about conservation, interpretation and future use of the place.

Recommendation 2.

The conservation recommendations established in this report should guide the future conservation and management of the place by owners and relevant authorities.

Recommendation 3.

This Conservation Management Plan should be reviewed by the owners of the Round House periodically to consider the continued applicability of the recommendations and to assess the manner in which they have been implemented.

Recommendation 4.

All works undertaken to conserve the place should be appropriate to the assessed significance of the place and should be guided and supervised by experienced conservation practitioners.

Recommendation 5.

Research into the place should continue and any new information should be made available to the owners and managers of the place for incorporation into updated conservation management plans and other relevant documentation.



7.1.3 BURRA CHARTER

Recommendations for the conservation and interpretation of the place is in accordance with the principles of the Australia ICOMOS Charter for Places of Cultural Significance, The Burra Charter, 2013 (Burra Charter).

The Burra Charter is the accepted guiding document for managing heritage places and establishing best heritage practices. The conservation recommendations in this Conservation Management Plan have been guided by the Burra Charter.

The Burra Charter adopts a cautious approach of "do as much as necessary but change as little as possible".

Recommendation 6.

The policies, principles and processes of the Burra Charter should be followed to guide the on-going conservation and management of the Round House.

Burra Charter Articles of particular relevance to the conservation of Round House:

Article 2 Conservation and Management

- Article 2.1 Places of cultural significance should be conserved
- Article 2.2 The aim of conservation is to retain the cultural significance of a place
- Article 2.3 Conservation is an integral part of good management of places of cultural significance
- Article 2.4 places of cultural significance should be safeguarded and not put at risk or left in a vulnerable state

Article 3 Cautious Approach

- Article 3.1 Conservation is based on respect for the existing fabric, use, associations and meanings. It requires a cautious approach of changing as much as necessary but as little as possible.
- Article 3.2 Changes to a place should not distort the physical or other evidence it provides, nor be based on conjecture.

Article 4 Knowledge, Skills and Techniques

- Article 4.1 Conservation should make use of all the knowledge, skills and disciplines which can contribute to the study and care of a place.
- Article 4.2 Traditional techniques and materials are preferred for the conservation of significant fabric. In some circumstances modern techniques and materials which offer substantial conservation benefits may be appropriate.

Article 5 Values

- Article 5.1 Conservation of a place should identify and take into consideration all aspects of cultural and natural significance without unwarranted emphasis on any one value at the expense of the others.



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Article 7 Use

Article 7.2 A place should have a compatible use.

Article 8 Setting

Article 8.1 Conservation requires the retention of an appropriate setting and other relationships that contribute to the cultural significance of the place.

New construction, demolition, intrusions or other changes which would adversely affect the setting or relationships are not appropriate.

Article 12 Participation

Article 12.1 Conservation, interpretation and management of the place should provide for the participation of people for whom the place has special associations and meanings, or who have social, spiritual or other cultural responsibilities for the places.

Article 13 Co-existence of Cultural Values

Article 13.1 Co-existence of cultural values should be recognised, respected and encouraged, especially in cases where they conflict.

Article 15 Change

Article 15.1 Change may be necessary to retain cultural significance but is undesirable where it reduces cultural significance. The amount of change to a place should be guided by the cultural significance of the place and its appropriate interpretation.

Article 15.2 Changes which reduce cultural significance should be reversible, and be reversed when circumstances permit.

Article 16 Maintenance

Article 16.1 Maintenance is fundamental to conservation and should be undertaken where fabric is of cultural significance and its maintenance is necessary to retain that cultural significance.

Article 24 Retaining Associations and Meanings

Article 24.1 Significant associations between people and a place should be respected, retained and not obscured. Opportunities for the interpretation, commemoration and celebration of these associations should be investigated and implemented.

Article 24.2 Significant meanings, including spiritual values, of a place should be respected. Opportunities for the continuation or revival of these meanings should be investigated and implemented.



7.2 RECOMMENDATIONS ARISING OUT OF THE GRADED ZONES OF SIGNIFICANCE

The graded zones and elements of significance of the Round House have been outlined in Section 5.4 above.

The grading of the zones and elements has been considered in relation to the evidence, assessment of significance and levels of authenticity established in the above sections of the Conservation Management Plan.

It is accepted that the assessed levels of significance provide a guide to the conservation and management of a place with the greater level of care being taken for fabric and elements of higher significance. Elements of lesser significance have a greater degree of flexibility in terms of approach and any elements identified as intrusive should be removed when no longer required or if they are impacting negatively on zones and elements of higher significance.

Recommendation 7.

The higher the level of significance of a zone or elements of the place, the greater the level of care required to ensure actions do not irreversibly harm it.

Recommendation 8.

Zones and elements identified as having exceptional significance must be retained and conserved.

Recommendation 9.

Zones and elements identified as having considerable significance should be retained and conserved. These elements may be modified in keeping with the overall aims of the conservation recommendations.

Recommendation 10.

Zones and elements identified as being of some significance should be retained and conserved where possible.

If change occurs to these elements, it should be in keeping with the objectives of the conservation recommendations and seek to conserve the significance of the place and fabric.

Recommendation 11.

Zones and elements identified as being of little significance may be retained, removed or altered depending on user requirements. If altered, change should occur in accordance with the conservation recommendations.

Recommendation 12.

Zones and elements identified as intrusive should be removed when no longer required or if impacting negatively on zones and elements of higher significance.



7.3 RECOMMENDATIONS RELATING TO THE SETTING OF THE PLACE

7.3.1 SETTING, LANDSCAPING AND VIEWS

The Round House is located at the western end of High Street and forms one of Fremantle's most iconic landmarks, featuring in long framed views along the street. Glimpsed views of the Round House are possible from Bathers Beach and Fleet Street although the Signal Mast stands proud and highly visible in these views. In longer views along Mews Road, the Round House becomes highly visible again. The ensuing development in Fremantle since the time the Round House was constructed has impacted on views of the place and therefore the remaining views are of increased significance.

From the Round House, views look down and across certain aspects of Fremantle and the port. The increased height and the perceived dominance or isolation of the Round House to adjacent development to the east is part of the significance of the place.

The grass to the south of the Round House is outside the scope of this Conservation Management Plan however it formed part of the Beautification Scheme undertaken in 1937 and has formed part of its southern open setting for a long time. This open space allows for uninterrupted views to the southern walls of the Round House and emphasises its stark design and isolated position which is reflective of the situation at the time of construction.

The Pilots' Cottages to the north of the Round House were constructed approximately 70 years after the jail and have now been neighbours for over a century. These cottages did not contribute to the use of the Round House as a jail but were connected to it in subsequent uses and have become part of the larger Arthur Head Reserve. Again, these cottages are outside the scope of this Conservation Management Plan but contribute to the historic context of the place and its setting.

The pathways to the north of the Round House are significant in that they provide access to the place but are not significant in terms of fabric. Pathways around the Round House are inaccessible to all but the able bodied. The remnant capstone creates a hazard but is significant as a visible reminder of what the Round House is constructed from and the tough conditions those who built the place faced. Any new pathways around the Round House should seek to retain the capstone whilst creating an equitable trafficable surface around the place.

The path that extends along Mrs Trivett Place terminating at the northern faces of the Round House is outside the subject area but as an alternative means of access to the place its condition should be taken into account. The path is a long incline extending along the rear of the Pilots' Cottages and provides direct access to the Round House at its southern point and public amenities at its northern extent. The rough surface of the pathway is trip hazard and cannot be used as an equal access pathway.

Universal access into and around the Round House needs to be incorporated into the future planning of the place. The trees planted around the steps from High Street to the Round House and the tree adjacent to the structure partially obscure the view of the place. The plantings prevent the place from being seen in its entirety as well as being a potential cause of damage to the significant fabric of the steps and the Round House. If the plantings are to be retained they should be managed appropriately or removed entirely.

Recommendation 13.

The views of the Round House should be retained and not obstructed by development outside the Reserve or within the Reserve.

The principal view along High Street should be preserved. As this has been a key view from the day the Round House was constructed it is essential that this view is maintained. The development along High Street frames the view to the Round House with the building itself being the terminating aspect of the view. There should be no further development to the western end of High Street that would obscure or interfere



with this view. See also section 10.4.2 Views and Vistas of the Arthur Head Reserve Conservation Plan 2011.

The open view across the grassed area to the south of the Round House should be preserved. Although the Round House has not always stood in isolation on the Reserve, this current view enforces the stark nature and original function of the Round House. Temporary structures may be erected in this space for events.

Views from Bathers Beach should be retained. The Round House cannot be seen in its entirety from this vantage point however it shows the building in the context of the natural environment of the Arthur Head Reserve. No development should occur in the Reserve that would obstruct this view.

Glimpsed views from the foot of Arthur Head Reserve and the J Shed both emphasise the sheer drop of the cliff and the elevated position of the Round House. The glimpsed views should be retained.



Key:

- Principle views
- - - → Glimpsed views

Recommendation 14.

The paths around the Round House should be upgraded to allow for universal access around the place. Without further intervention, access to the look out and into the Round House will still not be possible for some visitors however trafficable surfaces will allow for greater access around the exterior of the Round House. The surfaces of the paths should allow for ease of use and be in keeping with the character and aesthetics



of the place e.g. compacted limestone gravel. Significant areas of capstone should be retained as a visual element of the site.

Recommendation 15.

The archaeological potential around the exterior of the Round House must be taken into account when considering any changes to the landscape or paving around the place. Refer to section 7.5 Recommendations Arising from Archaeological Significance.

Also refer to section 10.6 Archaeology of the Arthur Head Conservation Plan June 2011.

Recommendation 16.

The green open space to the south of the Round House should be retained. Planting schemes that may obscure views and appreciation of the Round House should not be implemented in this area. Temporary structures may be erected in connection with events. No permanent structures should be erected in this space.

Also refer to section 10.4.5 New Works and Development of the Arthur Head Conservation Plan 2011.

Recommendation 17.

Any landscaping and hardscaping schemes for the Arthur Head Reserve should take account of the significance of the place as a whole and the significance of the Round House. Existing landscape elements, including the trees around the steps from High Street, should be managed appropriately in order that the views of the Round House are not obscured. Care should also be taken to ensure that any planting, new or existing, should not harm the significant fabric of the place. Where existing planting is harming the fabric these items should be removed.

Refer also to section 10.4.6 Landscape in the Arthur Head Reserve Conservation Plan 2011.

7.3.2 PARKING

There are no parking facilities within the boundary of the study area of the Round House.

In the wider Arthur Head Reserve site, vehicle access is possible along Captain's Lane in front of the Pilots' Cottages for service vehicles. Parking is available at Little High Street at the foot of the steps and at Mrs Trivett Place. Disabled parking bays are located at the foot of Captain's Lane.

Recommendation 18.

General parking should not be introduced into the Round House study site as this has the potential to damage significant fabric and distort the understanding of the place. Disabled access may be possible and further investigation into this should be undertaken. See also section 10.5.1 Access and Egress in the Arthur Head Reserve Conservation Plan 2011.

7.4 RECOMMENDATIONS ARISING FROM THE PHYSICAL CONDITION OF THE PLACE

7.4.1 FORM

The distinctive 12-sided design of the Round House is an essential aspect of the place's significance and remains in a highly authentic condition displaying a high level of intactness.

Recommendation 19.

The original form of the Round House must be retained and conserved. No additions should be made that will interrupt the distinctive design of the place.

7.4.2 FABRIC

The following policies relate to the conservation of the fabric of the Round House. A detailed Building Condition Assessment can be found in Appendix 13.4 of this document. The recommendations below are general in nature and aim to provide guidance as to how to retain and conserve elements and do not contain information as to the detail of conservation works.

Recommendation 20.

All works to the Round House should be undertaken following the advice of an experienced heritage architect.

LIMESTONE WALLS

The walls to the Round House are of exceptional significance. The limestone is believed to have been quarried from the Arthur Head Reserve though stones for past conservation works have come from other local locations.

The fabric and form of the walls together with their stark appearance provides the key aesthetic value of the Round House.

It is known that there were openings in the west wall of the Round House in the form of earth closet hatches and door. Following the collapse of the west wall and the subsequent rebuilding in the 1920s, the rebuilt west wall did not incorporate these openings. These openings were associated with essential facilities of the Round House and are a demonstration of life within the jail. Whilst the current presentation of the Round House is technically incorrect, a decision was taken almost a century ago not to reinstate these openings and the adjoining lost cells. The openings contributed to the structural failings of the wall and rebuilding the wall as a solid entity provided enhanced structural integrity for the place.

The reconstruction of the outer wall without the openings does not confuse the understanding of the place and was constructed following the blank pattern seen in the other ten outer faces of the Round House. Heritage process states that one era of development of a place should not override another unless those works were harmful to the significance of the place and distorted understanding of it. In this instance the reconstruction of the west wall without reinstating the earlier openings is not considered to be harmful to the significance of the Round House and does not harm the understanding or reading of the place. Reinstatement of the hatches or the door is not considered to be essential to the conservation of the Round House.

Previous repairs have been undertaken over the life of the Round House using methods and materials that would no longer be considered to be appropriate and may cause damage to the underlying original fabric. The majority of these works have since been reversed with the removal of cement render and mortar however there are still areas affected by this treatment



which will ultimately cause damage to the substrate. All elements of cement render/mortar should be removed.

Recommendation 21.

The form of the Round House is of exceptional significance and must be retained and conserved. No additions to the Round House should be constructed.

Recommendation 22.

Any reinstatement of the earth closet hatches in the west wall must be based on documentary evidence. If sufficient detail cannot be obtained from historic photographs, the hatches should not be reinstated. Any reinstatement of these openings should not undermine the structural integrity of the place. Engineering advice must be obtained from a heritage structural engineer prior to any works being finalised.

Recommendation 23.

Repairs to the limestone walls should match the original fabric in terms of form, profile and material. Lime mortar should be used for pointing of a mix recommended from the materials analysis (May 2020) consistent with early mortars used in the structure. See the recommended mix from Appendix 13.6 Materials Analysis.

Recommendation 24.

All traces of cement mortar should be carefully removed under the guidance of an experienced heritage architect, particularly where the cement is causing damage to the significant fabric.

Recommendation 25.

No signage or other item are to be fixed to the external walls. Existing signage/plaques should be carefully removed under the guidance of a heritage professional without causing harm to the limestone.

Recommendation 26.

Trace elements of lime wash at the upper levels of the elevations should be retained. If the building is to be cleaned this must be undertaken in a controlled manner under the guidance of the heritage architect.

Recommendation 27.

The parapet to the façade must be retained and conserved. The dark yellow pointing should be carefully removed and replaced with lime mortar. Yellow stock bricks to the capping of the parapet should be retained. Repairs to be undertaken to match.

STEPS

There are two sets of significant steps connected to the Round House: the first providing access from High Street and the second being the set of ten steps leading up to the front door of the Round House. Each set of steps are of limestone construction with cement rendered balustrade walls. The steps leading to the Round House have jarrah nosings.



The steps from High Street to the first landing are not in their original configuration, being altered in the 1960s to make way for the construction of the railway however they still demonstrate a high degree of significance. The steps from the landing to Captain's Lane remain in the original configuration. Unless the railway is removed, the original configuration of the steps cannot be reinstated. Although the steps are of differing ages they are still representative of the original steps and should be treated in the same manner.

The render to the balustrade is in a failing condition and vegetation growing in crevices in the rock face and cracked render is adding to the pressure on the balustrade.

Recommendation 28.

All steps to the Round House demonstrate significance and should be retained and conserved.

Recommendation 29.

Cement render should be carefully removed with repairs being undertaken to the substrate. The walls should either be left as natural limestone wall or rendered in a lime render.

Recommendation 30.

The jarrah nosings to the steps up to the Round House entry should be retained or replaced to match. The plaque commemorating the 1983 replacement of the timber nosings should be removed and retained in appropriate storage.

Recommendation 31.

The cement steps from High Street to Captains Lane are in fair condition but should be kept clean from sand build up. Any repairs to the treads should match existing.

Recommendation 32.

The opportunity to install a wheelchair lift to the Round House should be investigated to enable disabled access if possible. The location of the lift/hoist needs to be carefully considered to minimise any impact on the significance of the Round House.

ROOFS

The roofs to the cells are single pitched roofs clad with timber shingles. The roof to the two storey section is a flat timber framed structure clad with copper sheeting. Neither roof presents in its original form. The current form of the roofs date from the 1970s conservation works which reinstated the pitched roof form.

The original roofing to the cells is said to have been flat with weatherboards and lime mortar overlaid with limestone. The roof to the two storey section was raised in 1844 but is believed to have been of a similar construction. Almost from the date of completion, the roofs leaked and required much attention.

The cells roofs have been flat and pitched on numerous occasions with the guards reportedly undertaking their duties on the roofs wearing the fabric away. The roofs to the cells are shown as being flat in 1879 (figure 16) but pitched by 1902 (figure 19). A photograph from 1929 shows



these roofs being flat again. The current form of the roofs over the cells is a shallower pitch than it existed in the early 20th century with the scarring of the former pitch remaining visible on the side walls of the two storey section.

The roof to the two storey section has always been flat.

The original form of the roofs does not need to be reinstated. Historic record shows that the flat roofs were an issue from the day they were constructed and required regular attention until they were changed completely. Whilst the materials are known, the exact detail of the flat roofs is not known and reinstating them would be based on an element of supposition. As the original roofs leaked, there would also need to be an alteration in detail to ensure any the roofs were watertight.

Whilst not original, the current roof forms are considered to be appropriate for the Round House and are based on an earlier form of roof seen at the place.

Recommendation 33.

The current roof form and cladding materials should be retained to both the cells and two storey section of the Round House.

Although there is a history of the roof forms to the cells interchanging between being flat and pitched the current form is appropriate and based on historic precedent.

If the shingles need to be replaced, the same timber and profile of the shingle should be used. The shingles are currently Sheoak.

Recommendation 34.

A detailed inspection of the flat roof to the two storey section should be undertaken at the earliest opportunity. The roof should remain in a flat form.

There is no precedence in the history of the Round House stating that this roof was clad in copper and therefore alternative cladding materials may be considered on the advice of the heritage architect.

RAINWATER GOODS

The copper rainwater heads, downpipes and gutters along the internal face of the two-storey section are appropriate for the age and style of building, though not original. There are no other downpipes or gutters on the structure and none on the external face of the building. Early photographs of the Round House show that the place was constructed without downpipes however it is not recommended that the downpipes be removed.

Although the copper gutters and downpipes are not original the use of copper is considered to be appropriate and in keeping with the age of the building. Copper is regarded as being a durable material and especially suitable for harsh marine environments.

Galvanic corrosion can occur between different metals, especially when copper is above galvanised steel. It is recommended conservation practice to minimise the number of metals used and therefore as the roof to the two storey section is copper, the gutters and downpipes need to remain as copper. If the cladding to the roof is changed from copper to another cladding, the gutters and downpipes may be changed.

Recommendation 35.

Where rainwater goods need repairing or replacing, match the existing materials and profiles.



Recommendation 36.

No additional rainwater goods should be installed within the internal space of the Round House nor on the external elevations.

Recommendation 37.

Rainwater goods should be connected to soakwells and not be permitted to discharge onto the concrete floor of the exercise yard.

Recommendation 38.

The soakwells and drainage system should be monitored and inspected as part of the general maintenance of the place to ensure that they work effectively. Ensure all drains are clear of sand and other debris that may prevent discharge into the soakwells.

WALLS

The walls are constructed of local limestone quarried from Arthur Head and other quarries with similar limestone. Sections of limestone have been replaced over time due to erosion and all replacements have come from limestone quarries within Western Australia. The variances in colour are representative of the various quarries the stone has come from and whether the stone is capstone or strata stone. Strata stone tends to be a darker colour than the capstone.

Material testing has been undertaken on the Round House to try and determine the original mix of the lime mortar used. A replacement mortar has been specified by the materials analysts as 1.0 part lime putty: 2.5 parts aggregate made up of 60-65% moderately soft medium-fine grained, washed lightly yellow-brown sand and 35-40% crushed shell grit to matching particle size.

Recommendation 39.

Repairs to the limestone walls should match the original fabric in terms of form, profile and material. As far as practicable, local limestone should be used to ensure a closer match to the original stone. Any replacement limestone is to be approved by the heritage architect prior to being used.

Recommendation 40.

Lime mortar should be used for all re-pointing. Test samples of the mortar are to be approved by the heritage architect prior to being used.

Recommendation 41.

All remnant traces of cement mortar should be carefully removed under the guidance of an experienced heritage architect.

Recommendation 42.

No signage or other items are to be fixed to any wall.

WINDOWS



The windows to the two storey section are not original. The original windows appeared to contain smaller panes, 10-12 to each window and comprised of two side hung casement sashes rather than one. The frames were jarrah. The windows and lintels have been replaced but the openings remain the same size. The security bars have been removed.

Photographs of the Round House up to 1975 show a window in the north wall of the two storey section. This opening was blocked up in the conservation works of the 1970s. The window was an important element as it is believed this was a form of exit onto the roofs of the cells to enable the guards to undertake their surveillance on the prisoners. Once the roofs to the cells were pitched the window became redundant with photographs showing it partially blocked up from within the upstairs room (see figure 34) above.

Recommendation 43.

The original opening that has been blocked on the north wall of the second storey may be reinstated based on documentary evidence.

Recommendation 44.

The current windows in the two storey section of the Round House are of little significance and can be retained or replaced.

Replacement windows should more closely match the original style with frames and sashes based on documentary evidence.

Replacement hardware should be appropriate to the style of the openings.

Recommendation 45.

No window openings shall be inserted into the external walls.

Recommendation 46.

All joinery to be painted to an agreed colour scheme under the advice of the heritage architect.

As the windows are not original paint scrapes are not possible and colours should therefore be based on documentary evidence as far as possible ie photographs or based on schemes appropriate for the age and style of building and following advice of the heritage architect. Early photographs indicate that joinery was dark in colour.

Recommendation 47.

The windows originally had bars extending up the internal side of the windows. Reinstatement of bars is not necessary but may be considered for interpretation purposes if the installation does not harm significant fabric.

DOORS

The four cell doors are similar in form, being timber ledge and braced doors with replacement architraves and hardware. Each of the cells doors have substantial iron hinges and two bolts. The doors and hardware are not original. The details of the original cell doors are unknown. Early photographs do not clearly show the doors and no other information regarding the doors has been discovered during the research for this conservation management plan.

It is likely that the cell doors would have been more substantial in construction to prevent the prisoners escaping. Prison doors from similarly aged prisons in Western Australia show heavy



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jarrah plank doors, with substantial hinges and bolts and with an observation hatch of some form.

The double doors to the two storey section are of ledge and braced and are not original.

Recommendation 48.

The current entry doors are of some significance being replacements and may be retained or replaced at the discretion of the owner.

Photographs show that the original double doors were timber panelled and any future replacement entrance doors should be based on the original style using available documentary evidence.

Recommendation 49.

The cell doors are not original and may be retained or replaced.

Where replacement doors are required research into similar aged jails in Western Australia should be undertaken to determine what the doors may have looked like including Fremantle Prison, The Quod - Rottnest Island, Busselton Court House.

Recommendation 50.

Door hardware should be appropriate to the age and function of the place. Heavy bolts/latches would have been appropriate to prevent prisoners escaping. Recommendations should be made from research into other jails of similar age.

Recommendation 51.

No new door openings should be introduced to the two-storey section or the cells.

Recommendation 52.

Replacement lintels should match the originals in material and profile.

JOINERY

Joinery is limited to the external double doors, internal double doors, windows, cells doors and roof/ceiling structures. Much of the joinery is replacement but still demonstrates a degree of significance.

Recommendation 53.

Extant original joinery should be retained and conserved where possible.

Where replacement is required, materials should be replaced to match in terms of timber type and profiles.

Recommendation 54.

Where joinery has already been replaced, this may be retained or replaced depending on owner requirements and condition.



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Further replacements of joinery elements should be based on existing joinery styles if only part replacement is required or documentary evidence where all elements are to be replaced.

PAINT

The original timbers have been replaced and evidence as to original paint schemes has been lost. Existing paint colours are appropriate and can be retained.

Traces of limewash can be found on the external and internal walls. It is unknown when the building was limewashed as early photographs appear to show the Round House in a natural stone aesthetic. Limewash was often applied to internal walls as a disinfectant, so is likely to have been used in the cells.

Recommendation 55.

Any previously unpainted surface should not be painted.

Recommendation 56.

The interior of the cells may be limewashed.

Recommendation 57.

Any new painting scheme should be based on documentary evidence. There is no opportunity to discover the original colours on the timbers however early photographs provide an indication of a dark colour being used for doors and windows. Recommendations should be approved by the heritage architect.

Recommendation 58.

Repainting on a regular basis should form part of the on-going maintenance of the place.

PLANNING

The internal planform of the Round House is of exceptional significance. Though not intact due to the partial collapse in the 1920s the planform clearly demonstrates the original design and function of the place. The missing cells and latrines may be reinstated based on documentary evidence as this is part of the original design and function of the place.

Recommendation 59.

The existing planform of the Round House must be retained. Changes that confuses the original design intent of the place should not be implemented.

The original cells and latrines may be reconstructed following documentary evidence but this is not essential to the understanding of the planning and function of the Round House.



CEILINGS

Ceilings to the cells are timber lining boards. The boards to some of the cells are not original but are of significance in terms of being a replacement of the originals. Where original lining boards remain extant these should be retained.

The ceilings to the ground floor rooms in the two storey section are the underside of the floorboards to the rooms above. These ceilings have been painted from an early time.

Recommendation 60.

The original ceilings boards should be retained and conserved with no additional fixings.

Recommendation 61.

Replacement ceilings should be retained.

Recommendation 62.

The ceiling lining boards should be left as natural timber or limewashed.

Recommendation 63.

The underside of the floors in the two storey section that form the ceilings to the ground floor rooms should be painted. The colours should be approved by the heritage architect.

WALLS

The walls to the cells are rubble limestone which have been variously rendered and limewashed. At least one cells is reputedly to have been lined with timber boards to accommodate the most dangerous of prisoners or to prevent prisoners escaping by carving through the soft limestone. The fabric is of exceptional significance.

Recommendation 64.

All traces of cement render should be carefully removed under the guidance of a heritage architect. The walls are to be repaired using lime mortar. The walls should not be painted or rendered. Walls may be limewashed.

Recommendation 65.

Consideration may be given to lining one cell with jarrah lining boards as an interpretation of the lined cell.

FLOORS

The floors to the cells are cement whilst those to the former Kitchen and Warder's Quarters are suspended timber and Yorkshire flagstones. The cells are natural stone levelled with limestone cement.

Recommendation 66.

Remove the concrete floors from rooms 4 (cell 2), 10 and 11 (cells 3 and 4) and return to limestone cement floor to match original as seen in room 2 (cell 1).



Recommendation 67.

The courtyard floor is limestone cement and should be retained as far as practical. Patch repairs where necessary are to match existing.

Recommendation 68.

The concrete patching to the drains should be carefully removed and lined with limestone cement to match the remainder of the courtyard floor.

LIGHTING

There is no lighting in the cells or warder's quarters apart from emergency lighting in a few rooms. The lack of light in the cells emphasises the basic conditions the prisoners were kept in at the time and also the fact that electric lighting was not used at the time of construction of the Round House. All spaces were lit naturally.

There is limited external lighting around the site.

Recommendation 69.

Permanent lighting should not be introduced into the internal spaces of the Round House. Temporary lighting can be brought in for special night-time events. Discrete exhibition lighting may be introduced to the cells, ensuring that the installation does not impact on original fabric. Where lighting has already been installed the wiring and light fixture may be upgraded.

Recommendation 70.

External lighting may be improved to highlight the Round House during the hours of darkness. External lighting should not be mounted onto the Round House itself but should be directed onto the structure.

STOCKS

The stocks are part of the story of the Round House being used as a lock up and were located outside the Round House. The stocks are replicas but are significant in terms of the story they tell.

Recommendation 71.

The stocks should be relocated outside the Round House in accordance with their original location if possible. Opportunities for photographs in the stocks and interpreting their use should remain.

SIGNAGE

Signage is limited to the building name and commemorative plaques. Signage on the building is not in keeping with the place and should be removed. (See Recommendation 25)

Recommendation 72.

Any signage that is required should be freestanding and not fixed to the building.

Recommendation 73.



If signage is deemed to be appropriate it should be of simple modern design and should not impact on the significance of the place.

The above comments are separate to interpretation signage and other installations which are discussed in Section 10 below.

SECURITY

If additional security measures are required, the type and location of devices needs to be considered so as to reduce adverse impacts on the aesthetic values of the Round House.

Recommendation 74.

Cameras should not be fixed to the Round House fabric. External cameras, if required, should be fixed to existing infrastructure in the grounds.

PEST CONTROL

Recommendation 75.

An on-going monitoring of pest activity and control should be implemented.

7.5 RECOMMENDATIONS RELATING TO THE ARCHAEOLOGICAL SIGNIFICANCE OF THE PLACE

Previous archaeological studies have been undertaken on the Bakehouse (2001) and Well (1994) as well as the wider area of the Old Port Arthur Head in 2007. The full extent of archaeological potential within the Round House and in the immediate surrounds has not been fully examined. Despite ground disturbances that have occurred as a result of conservation works and demolition of surrounding structures, there is still a possibility that archaeological artefacts may exist.

Recommendation 76.

In the event that there is to be disturbance to the concrete floors within the Round House, an assessment of archaeological potential should be undertaken.

Recommendation 77.

Evidence of past structures/features within the internal floors should be assessed for archaeological potential. The existing fabric of the concrete floors and walls should be inspected for signatures of past structures. Anything identified should be documented and investigated within historical plans and records. No archaeological works are required.

Recommendation 78.

Evidence of past structures/features within the external concrete floors should be examined. Remnant footings, fastenings and features associated with the old signal



masts and with previous uses of the area during WWII are possible. The existing fabric of the concrete floors should be inspected for evidence of past structures. No archaeological excavations are required.

Recommendation 79.

The void below the suspended timber floors in Rooms 2 and 12 should be examined. The examination of these voids should occur whether conservation works are being undertaken in this space or not. If the floors are to be disturbed as a result of conservation works, the archaeological potential of these voids must be examined prior to any works being implemented.

Recommendation 80.

The void below the gun platform should be assessed. It is likely that footings and features associated with the old signal station lie below the gun platform. These are likely to be in the form of holes, concrete features and metal fastenings. Should future conservation works include the disturbance of the gun platform the area should be assessed.

7.6 RECOMMENDATIONS RELATING TO RENEWABLE ENERGY

At present there are no elements of renewal energy installed at the Round House. Electricity is installed and consideration may be given to installing solar panels in a move towards sustainability. State registered places are no exception to sustainability though care must be taken to ensure installation does not impact on the significance of these places.

Recommendation 81.

Installation of any methods of renewal energy should not impact on significant fabric or the aesthetics of the Round House.

Solar panels may be installed on the roof of the two storey section of the Round House so long as they cannot be seen from within the courtyard.

Significant views of the place should not be harmed by the installation of solar panels.

Recommendation 82.

The flat roof of the two storey section may be considered for installation of solar panels, ensuring that fixings are into fabric of lesser significance or be located so as to minimise damage to significant fabric. Installations must be capable of being reversed without causing damage.

8.0 GOVERNANCE RECOMMENDATIONS

8.1 INTRODUCTION

Governance includes recommendations concerning compliance with statutory requirements including the Heritage Act 2018, future use and development of the site and general site management arrangements.

The objectives of Governance Recommendations are:

- To guide management decisions for the Round House that support the development of a sustainable site that can generate income for ongoing conservation and maintenance of the place;
- To support decision making that is based on expert advice;
- To ensure on-going use of the place is consistent with its heritage values; and
- Anticipate threats and opportunities.

8.2 KEY STATEMENTS

The Round House should be managed in a manner that is consistent with its heritage values and on-going conservation of the place, taking into account the views of all stakeholders and which encourages community participation and visitor engagement with the place.

Recommendation 83.

The assessed significance of the place as defined within this Conservation Management Plan should be accepted as the basis for decision making about the conservation, interpretation and use of the place.

Recommendation 84.

Ownership of the place should remain with City of Fremantle and not transferred to private ownership.

8.3 RECOMMENDATIONS ARISING FROM EXTERNAL REQUIREMENTS

8.3.1 CURRENT HERITAGE LISTINGS

Inclusion on a heritage list is recognition of the cultural significance of the place to the community. Not all heritage listings result in statutory implications. The Round House is entered on local and state listings.

City of Fremantle Local Heritage Survey and Heritage List

The Local Heritage Survey is a non-statutory record of places that are of significance to the locality. They have no statutory implications but are used to inform the Heritage List under the Town Planning Scheme which does have statutory implications and heritage policy adopted by the City. The Round House is entered on the City's Local Heritage Survey and Heritage List as a Category 1A place.

Western Australian Planning Authority (WAPC)

As a property owned by the state of WA, the Fremantle Round House is subject to the authority of the WAPC who have state-wide responsibility for urban, rural and regional integrated strategic and statutory land use planning and land development under the *Planning and Development Act 2005*.



Recommendation 85.

Any works requiring a development application must be submitted to the Western Australian Planning Commission (WAPC) and the City of Fremantle and accompanied by a Heritage Impact Statement outlining how the proposed works comply or diverges from the recommendations.

National Trust of Western Australia

The Round House has been classified by the National Trust of Western Australia. Classification does not attract any statutory implications.

Aboriginal Register of Places and Objects

The Register of Places and Objects, maintained by the Department of Planning, Lands and Heritage, on behalf of the Minister for Aboriginal Affairs records places and objects that are of significance to Aboriginal people as defined in Sections 5 and 6 of the Aboriginal Heritage Act 1972 (AHA). There are currently no known Aboriginal sites as defined by Section 5 of the AHA within the registered curtilage of the Round House and Arthur Head Reserve.

However, due to the significance of the site as a place of Aboriginal incarceration and historic hardship, it is recommended that the place be considered and assessed for listing as per Section 5 (c) of the AHA as a place of historic interest that is of significance to the cultural heritage of the State.

Recommendation 86.

Consideration should be given to nominating the place as a site of historic significance for Aboriginal people.

Recommendation 87.

Any future use should consider the how the use will impact on the significance of the place of historic significance for Aboriginal people.

State Register of Heritage Places

Round House as part of the Arthur Head Reserve (Reserve 21563) is permanently entered on the State Register of Heritage Places.

The provisions of the Heritage Act 2018 require all proposed developments that may affect the cultural significance of that place to be referred to Department of Planning Lands and Heritage for comment. City of Fremantle is to refer all development applications to DPLH and ensure that any approvals they grant are in accordance with the advice received from DPLH.

Works that should be referred to DPLH include alterations, additions, new buildings, conservation works, demolition, excavation, changes to external colour schemes, signage, internal works and change of use.

Maintenance that replaces elements on a like for like basis and other works that do not need to be referred are defined in the Heritage Regulations 2019. If unsure about the nature of the works and whether referral is required, contact with DPLH is recommended.

Recommendation 88.

All works, unless exempt, must be referred to DPLH for advice. All applications must be accompanied by a heritage impact statement clearing assessing the potential impact/s of development on the documented significance of the place.



Recommendation 89.

If any major changes are proposed for the Round House and/or its immediate environs, pre-application advice from DPLH should be sought to ensure the best heritage outcomes.

Recommendation 90.

If City of Fremantle disposes of the Round House either by way of long lease or legal transfer of ownership, new owners will need to enter into a Heritage Agreement under the Heritage Act 2018.

Recommendation 91.

The Statement of Significance in the State Register Entry for this place should be revised to be consistent with the proposed Statement of Significance in this CMP.

Register of National Estate

The Round House was entered as a permanent entry onto the Register in 1978. The Register was closed in 2007 and entry onto the list is limited to an archival record and has no statutory implications.

National Heritage List

The National Heritage List is a list of natural, historic and indigenous places that are of outstanding national heritage value to the Australian nation. The list is overseen by the Australian Heritage Council, an independent body of Heritage Experts established in 2003. The Council's functions include the identification, assessment and promotion of heritage, as well as to advise the Minister on a range of matters relating to heritage. It also engages in research and monitoring activities. The protection of heritage places for which the Australian Government is responsible is under the *Environment Protection and Biodiversity Conservation Act 1999 Act*.

At present, there are 15 places in Western Australia included on the National Heritage List. The Fremantle Prison is the only place included in the Perth metropolitan area.

Recommendation 92.

The City of Fremantle should prepare documentation to nominate the Round House for inclusion on the National Heritage List and forward it to the Australian Heritage Council for assessment.

State Government Policy – Government Heritage Property Disposal Process (GHPDP)

For places owned by the State Government, the disposal by means of sale, long lease, demolition and sub-division triggers the requirement of an assessment under the GHPDP. This process will determine if a place demonstrates cultural significance if not already a heritage listed place or if already heritage listed will assist the DPLH in determining whether any additional controls or actions need to be taken to ensure the on-going conservation of the place. Additional provisions may include entering into a Heritage Agreement that will guide the future conservation and management of the place in perpetuity.

Other Statutory Requirements

Works/development to the Round House are governed by the provisions of the local Town Planning Scheme, Building Code of Australia, Health Act and Fire Safety Regulations.



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Compliance with these regulations may have an adverse impact on the significant fabric of the place and advice from heritage architects and DPLH is required.

Recommendation 93.

Where compliance with statutory requirements have the potential to have an adverse impact on the significance of the place the works should be assessed against the statement of significance and conservation recommendation established in the Conservation Management Plan. Advice from heritage architects is required.

8.4 RECOMMENDATIONS RELATING TO FUTURE USE AND DEVELOPMENT

8.4.1 FUTURE USE

The original function of the Round House as a jail is not a viable use for the place today. The original function of the place was relatively short-lived in terms of the building's existence however the physical form of the place still clearly reflects the original use. Continued use of a heritage place is an essential part of the conservation process. Where original uses are no longer viable alternative compatible uses should be found.

In the case of the Round House, there are limited opportunities for alternative uses that would adequately reflect the significance of the place. It has been open to the public as a historic place and exhibit of an early jail in the state since 1959 and there has been strong local community support throughout the years to see it continue in this function. The aboriginal connections to the place have been minimal in the past and greater integration of Aboriginal values and stories must be woven into the use and significance of the place.

Any alternative uses consider for the place should not harm the significant fabric of the Round House. Structural adaptations are generally not acceptable, especially where structural alterations impact on the significance of the place.

Changes of uses that require the installation of new services that may impact negatively on the significance of the place are generally regarded as inappropriate uses. Installation of services should not harm significant fabric and should have minimal impact on the presentation of significant spaces.

Recommendation 94.

In any future use of the place, all aspects of its history as a place of incarceration, place of residence and as a museum must be considered and reflected in its use and presentation. The introduction of new uses should not obscure the significance of the place.

Recommendation 95.

Where an alternative use is being considered the degree of change to accommodate this use must be taken into account.

Changes that damage significance should not be undertaken.

New uses should be compatible with the structural capabilities of the Round House.

Uses that result in harmful changes would not be considered as compatible uses and should not be adopted.

Recommendation 96.



Any minimal change to accommodate a new use should be reversible and the original intent of the place should not become obscured by such changes.

Installation of new services should be minimal and limited to fixings on non-original fabric and re-using existing penetrations and fixings within the structure.

Recommendation 97.

A photographic archival record of the place, including any existing interpretation, should be prepared prior to any changes occurring.

Recommendation 98.

Alternative use of the Round House should not exclude public access.

8.4.2 FUTURE DEVELOPMENT

There is limited opportunity for additional development at the Round House. The building was designed to stand in isolation and be seen in the round. Additional development may obscure this value. The study site of the Round House is tightly drawn around the structure without room for additional development in this boundary.

As the documentary evidence shows, further development did occur on the wider Arthur Head Reserve immediately to the north and south of the Round House and potentially discrete development may occur on this site but any development must not confuse the understanding of the place or harm significant views.

As stated above, the Round House is an element of the wider Arthur Head Reserve and this wider context must be taken into consideration when considering future development of the Round House. Refer to section 10.4.5 of the Arthur Head Reserve Conservation Plan 2011 for recommendation on future development of the wider reserve site.

Recommendation 99.

No new permanent development should occur that will impinge on significant views or distort the understanding of the place, see Section 7.3 Recommendations relating to the setting of the place, above and Section 10.4.5 of the Arthur Head Reserve Conservation Plan 2011.

Recommendation 100.

Where development is being considered, it should be limited to temporary structures that complement the primary function of the Round House as a tourist destination.

Recommendation 101.

New development should be contemporary in design and can be easily removed. The structure/s should be completely detached from the Round House.

Recommendation 102.

Any temporary development of the open space to the south of the Round House must take the archaeological potential of the wider reserve into consideration and follow the advice of professional archaeologists prior to any ground disturbance works being implemented. See section 7.5 above and section 10.6.1 Land Based Archaeology in the Arthur Head Reserve Conservation Plan 2011.



8.5 RECOMMENDATIONS RELATING TO RECORDS AND ONGOING MANAGEMENT

The requirement to maintain records about places of cultural significance is guided by the Burra Charter. Building files for the place already exist at the City of Fremantle, Fremantle Library, State Records Office, State Library of Western Australia plus other locations. It is recommended that a record of all actions affecting the Round House be kept, supplementing these files and develop a complete archive of the place.

Recommendation 103.

A record of all actions affecting the place should be maintained and all stakeholders should be made aware of it. The record should be carefully managed, and public access should be supervised.

9.0 COMMUNITY AND STAKEHOLDER ENGAGEMENT

The intentions of community and stakeholder engagement are:

- Raise awareness of the heritage values of the Round House within the local community and within the state generally;
- To involve knowledgeable and engaged community members in the management of the place;
- To manage the place in an open and inclusive manner without compromising efficiencies and clear decision making; and
- To bring community voices into decisions that affect or interest them and combine this with the knowledge of subject experts.

City of Fremantle has an adopted community and stakeholder engagement processes.

Key stakeholder groups associated with the Round House are:

- Fremantle Volunteer Heritage Guides
- Aboriginal Groups – from within the City of Fremantle and those involved with the preparation of the City of Fremantle Walyalup Reconciliation Action Plan
- City of Fremantle
- Fremantle Society
- Fremantle History Society
- University of Western Australia

Recommendation 104.

The conservation, interpretation and management of the place should provide for the participation of people/groups of people for whom the place has significant associations and meanings or who have social, spiritual or other cultural ties to the place. This should be an ongoing process for the future management of the place.

Recommendation 105.

Owners/managers of the Round House should consult the community and stakeholders on major developments affecting the place.

Recommendation 106.

Conservation, interpretation and management of the place should make use of all knowledge, skills and disciplines that can contribute to the conservation and understanding of the place including subject experts and community members. The social significance of the Round House to the community is an important consideration.

Recommendation 107.

The conservation, interpretation and management of the place is an opportunity to build relationships between the stakeholder groups for the benefit of this place and others in the City of Fremantle.

Recommendation 108.

Aboriginal Engagement should apply the processes adopted by the City of Fremantle and refer to the Walyalup Reconciliation Action Plan (WRAP).



10.0 INTERPRETATION

Interpretation is a fundamental aspect of heritage management that helps communicate the values of the place to a range of audiences.

Interpretation is an aspect of conservation and seeks to protect heritage values. Interpretation can be an explanation of significance or associated stories displayed in a variety of methods including signage, digital displays, exhibits but can also include the built form.

Interpretation of the built form may include reinstatement of missing elements of the structure where this can be backed up by documentary evidence or conversely the loss of built elements ie. the loss of the other cells can also be regarded as interpretation of evolution of the building. Reinstatement of missing elements such as the cells as a form of interpretation may aid visitor's understanding of the place but it is not essential, it is just one of the many methods of interpretation that can be considered.

The interpretation recommendations set out in this Conservation Management Plan seek to:

- Reveal the heritage significance of the place;
- Interpret the story of the Round House and its place within the Arthur Head Reserve in an engaging manner;
- Communicate the stories in a way that enhances the understanding and significance of the place to both Aboriginal and non-Aboriginal communities;
- Connect the place to other places of Aboriginal incarceration within Western Australia including Fremantle Prison, Rottnest Island and Roebourne Gaol amongst others;
- Tell the story of the Round House in the context of European settlement in Western Australia generally and Fremantle in particular;
- Acknowledge the concept of racial segregation in early jails; and
- Contribute to the continuing economic development of Fremantle by attracting visitors to the place.

Recommendation 109.

Interpretation should communicate all aspects of the cultural heritage significance of the place. It should cover key aspects of the place's history, connections and associations. The Aboriginal stories should be told alongside the European stories to create a comprehensive awareness of the place.

Recommendation 110.

Reinstatement of missing elements of the built fabric as a method of interpretation must be based on documentary evidence.

Recommendation 111.

Interpretation should be visitor orientated and respond to a wide range of local, national and international audiences. It should be creative, engaging, provoking and challenging.

Recommendation 112.

Interpretation of the Round House should be integrated with a wider interpretation program of the entire Arthur Head Reserve. Whilst the Round House has a specific and unique history, it is also deeply intertwined with the development of Arthur Head Reserve and should not be treated in isolation.



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Recommendation 113.

On-going research into the place will foster deeper understanding and knowledge of the Round House which should be communicated to the owners, managers and users of the place.

Recommendation 114.

Interpretation can take many forms but the majority of interpretive media requires installation. The installation should not impact on significant fabric and should be reversible. Installation/fastenings should be limited to fabric of lesser significance and should be kept to a minimum.



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11.0 IMPLEMENTATION AND RECOMMENDATIONS

The following actions are to be regarded as recommendations to guide the on-going management of the Round House based on best heritage practice.

- Action 1:** Review the Round House Conservation Management Plan every 5-10 years.
- Action 2:** Establish a monitoring program of the Round House to ensure all conservation and general maintenance works are undertaken and additional works are identified and scheduled for remediation within an appropriate timeframe.
- Action 3:** Undertake the conservation works identified in the Conservation Management Plan and ensure the works are consistent with the policies in this report. The advice of heritage architect is essential in overseeing the works.
- Action 4:** Review the Maintenance Schedule on a regular basis to ensure it remains relevant and allows for the introduction of programmed maintenance.
- Action 5:** Maintain communication with stakeholders and community to ensure that the activities and management of the Round House reflects the aspirations of all.

12.0 CONSERVATION AND MAINTENANCE WORK SCHEDULES

12.1 CONSERVATION WORK SCHEDULE

Recommended works include:

- Undertake more detailed inspection of the roofs to determine condition. Retain current roof forms and where required replace roof cladding on a like-for-like basis. Inspection of the roof structures may occur at the time other conservation works are being undertaken and can utilise scaffolding that may be on site.
- Remove all remnant traces of cement mortar from the walls. Repoint using lime based mortar that matches, as close as possible, to the original. All mortars are recommended for testing and 11 locations have been identified around the Round House.
- Replace areas of stonework that are demonstrating severe erosion. The worst areas were replaced in 2004 but subsequent areas have been further identified for possible replacement. All limestone is to come from locally sourced quarried for continuity.
- Conservation works were not undertaken to the stonework to the string course or above. Closer inspection of these areas is required. From a ground level inspection only missing mortar was noticed in places especially to the parapet.
- The rear of the parapet required closer inspection. In the works in 1975 it was discovered that the parapet was not tied into the rest of the wall and underwent significant rebuilding works to ensure structural stabilisation.
- Replace any severely eroded red bricks around the window. Replacements to match existing. Repoint with lime mortar.
- Remove all traces of render to external and internal faces of the stonework and leave in natural condition to allow for drying out through the more sacrificial lime mortars. Internal walls to cells and rooms may be limewashed.



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- Remove aggregate concrete floors to three of the cells and reinstate limestone cement floor as per Cell 2 and the rest of the Courtyard and demolished cells.
- Check structural condition of floor joists and flooring to upper rooms (Rooms 13-15).
- Sand back and re-oil all timber floors. Do not use polyurethane coatings.
- Remove paint from timber ceilings, sand back and repaint or re-oil.
- Replace front double doors with style to match original timber panelled doors based on documentary evidence eg early photographs.
- Undertake localised timber repairs to cells doors. Replace bolts and latches with heavier versions more in keeping with the jail function of the place.
- Consideration to be given to replacing upper level windows to ones that more closely match those shown in the early photographs.
- Repaint all joinery to an approved colour scheme.
- Carefully remove floor coverings from upper floors, preserve sample as interpretation if found to be older than 1920. Repair floor boards and joists where necessary.
- Repair copper downpipes. Any replacements to match existing.
- Ensure all drains are free of debris and the drainage system works effectively.
- Remove cement render from balustrade to the steps, repair substrate where necessary and re-render with lime render.
- Remove all vegetation from the walls.
- Replace deteriorated jarrah nosings to steps to Round House.
- Resurface the top step to the Round House steps to remove trip hazards. Due to doorway having a level threshold, the base of the timber door and timber threshold suffer from rain and pooling water. Slightly grade the step away from the building and allow to drain through discharge holes in balustrade.
- Remove handrail fixings from wall, support only from ground, installing additional supports if required. Repaint handrails.
- Remove the uneven concrete paths around the Round House and replaced with compacted stabilised limestone for more equitable access.
- Remove plantings that are compromising the stability of the cliff and boundary walls and plantings that may compromise the stability of the Round House on its northern and western elevations.

12.2 RECOMMENDED MAINTENANCE SCHEDULE

As needed:

- Ensure all weeds/vegetation are removed from within the Round House and externally where they have potential to cause damage to the stonework.
- Grass should be kept at least 1m away from the walls of the Round House.



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- Ensure any reticulation systems do no spray onto the significant fabric of the Round House
- Check drains to ensure free of debris
- All graffiti should be removed as soon as it is seen
- Remove debris from all steps to prevent trip/slip hazards
- Ensure all handrails to steps are firmly attached
- Ensure building is secure
- Check installation of interpretative element to ensure they are secure and not a risk to visitors

Annually:

- Inspect the place for termites or any other signs of infestation and treat accordingly
- Clean gutters and downpipes prior to winter
- Monitor further deterioration caused by damp – if mortar is failing at an excessive rate consult a heritage professional for additional advice
- Inspect roof cladding, flashings and rainwater goods, particularly before winter and after any severe weather event and repair where necessary
- Inspect building for cracking or any other signs of failure
- Re-oil the look out deck before summer and any other natural timber within the Round House

Painting:

- Due to the harsh marine environment paint will fail more rapidly – repaint all joinery every 5-7 years or sooner depending on condition.



**Meeting attachment 2 – Round House Conservation Management Plan –
Prioritisation of works and cost estimates (only)**



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
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FREMANTLE ROUND HOUSE CMP TOTAL COST

	ESTIMATED TOTAL COST				
	<u>Steps from High Street</u>				
1	Remove cement render to mid level steps wall, rake out any cement pointing and replace seriously damaged stones to match and repoint	34	m2	500	17,000
2	Carry out localised repairs to steps where necessary to provide an even finish		Item		3,000
3	Remove remaining paint to handrail and repaint	18	m	40	720
4	Remove accumulated leaf litter from blocked off landing		Item		300
	<u>Steps to Roundhouse</u>				
5	Remove cement render to upper stair balustrade and repoint stonework with lime mortar	48	m2	400	19,200
6	Replace Jarrah treads to entry steps (elevation 1) - [9 no]	39	m	120	4,680
7	Remove render, repair substrate and re-render treads and landing		Item		5,000
8	Resurface landing step with limestone concrete graded for run-off (elevation 1)		Item		600
9	Remove remaining paint to handrail and repaint	20	m	40	800
	<u>Paths around Round House including path to Public Toilets</u>				
10	Allowance for removal and replacement of compacted limestone path including removal of concrete slabs and other obstacles	500	m2	80	40,000
	<u>Lookout Area</u>				
11	Re-oil timber deck	40	m2	50	2,000
12	Timber decking & ramp to match lookout	67	m2	250	16,750
13	Remove or repaint picket fence & gates	7	m	80	560
14	Refix timber safety rail to boundary wall, lightly sand and re-oil	22	m	75	1,650
15	Remove cement render to boundary wall and repoint stonework with lime mortar	75	m2	400	30,000
	<u>Boundary Walls around Eastern Boundary</u>				
16	Remove vegetation causing damage to boundary wall and repair stonework where required		Item		5,000
	<u>Garden Areas</u>				
17	Remove planting causing damage to Round House & boundary walls, repair stonework where required		Item		10,000
18	Deconstruct and rebuild sections of brick garden bed retaining walls where damaged		Item		1,500
	<u>External Elevations</u>				
19	Carefully clean stonework	344	m2	60	20,640
20	Rake out cement pointing to parapet and repoint in lime mortar	40	m2	140	5,600
21	Clean stonework to parapet string course, rake out cement pointing and repoint with lime mortar	62	m	100	6,200
22	Carefully remove existing signage and make good damage		Item		500



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP TOTAL COST					<i>(Continued)</i>
23	Treat timber lintel to main entrance to rehydrate with a linseed oil mix		Item		300
24	Rub down, prepare and paint door frame. Repair timber to based of double doors and retain & oil timber threshold (elevation 1)	1	No	700	700
25	Replace hardware to entry doors with appropriate hardware		Item		1,200
26	Rake out joint of stonework to a depth of 100mm and repoint with lime mortar (75% allowed)	258	m2	140	36,120
27	Replace stonework damaged during wall repointing	20	No	400	8,000
28	Remove render to plinth and repoint substrate (elevations 9 and 10)	6	m2	200	1,200
29	Inspect to top of perimeter parapet wall, carry out repairs as required and seal with clear waterproof membrane	60	m	90	5,400
30	Remove vegetation causing damage to Round House walls and repair stonework where required		Item		5,000
31	Rub down, prepare and paint door frame. Repair timber to based of double doors and retain & oil timber threshold (elevation 17)	1	No	700	700
	<u>Copper Roof</u>				
32	Inspect roof and check copper cladding, flashings and timber structure (scaffolding included elsewhere)	22	m2	80	1,760
	<u>Cell Roofs</u>				
33	Coat roof shingles with two coats linseed/turpentine mix 50/50	38	m2	50	1,900
34	Inspect shingles and replace damaged with Sheok shingles (10% allowed)	2	m2	200	400
35	Dress down flashings to shingle roof	47	m	30	1,410
	<u>Timber Fascias</u>				
36	Repaint timber fascia to cells 3, 4, 10 and 11	19	m	40	760
	<u>Copper Gutters</u>				
37	Check condition of copper gutters	19	m	40	760
	<u>Downpipes</u>				
38	Check condition of downpipes including refixing brackets to wall	18	m	60	1,080
39	Check condition of rainwater heads	2	No	50	100
40	Check stormwater system		Item		800
	<u>Windows</u>				
41	Sand back, prepare and repaint existing window including timber lintel (elevations 16 to 18)	5	No	500	2,500
42	Allow for replacement of 3 No. iron bar grilles to windows (elevations 16 to 18)	5	No	600	3,000
43	Allow for replacement of severely eroded bricks around window using salvaged bricks to match in lime mortar (elevation 16)		Item		600
	<u>Concrete Floor to Courtyard and Cells</u>				
44	Repair limestone flooring to courtyard and cells 5 to 9	167	m2	50	8,350
	<u>Walls</u>				



FREMANTLE ROUNDHOUSE CMP

Project: Heritage		Details: Preliminary Estimate 14.05.2020			
Building: Overall Cost & Priorities 1 to 4					
Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP TOTAL COST					<i>(Continued)</i>
45	Rake out joint of stonework to a depth of 100mm and repoint with lime mortar (75% allowed)	216	m2	140	30,240
	<u>Warders Quarters</u>				
46	Inspect ceiling and floor structures and remove debris from sub-floor		Item		2,500
47	Sand & re-oil timber floor to Room 2	8	m2	75	600
48	Replace damaged floorboard to Room 12, sand & re-oil	8	m2	100	800
49	Inspect Yorkshire stone flag paving		Item		250
50	Remove linoleum flooring, replace damaged Jarrah floorboards, sand & re-oil	23	m2	150	3,450
51	Remove all patches of render, repoint and limewash walls	91	m2	400	36,400
	<u>Cell Walls</u>				
52	Remove all patches of render, repoint and limewash walls	189	m2	400	75,600
53	Allowance for replacing wall vents		Item		1,800
	<u>Cell Ceilings</u>				
54	Rub back cell ceilings and coat timber with linseed/turpentine mix	34	m2	40	1,360
	<u>Cell Floors</u>				
55	Remove existing floor to four cells (3, 4, 10 & 11)	34	m2	40	1,360
56	Reinstate cell floors to match limestone cement floor to courtyard	34	m2	200	6,800
	<u>Cell Doors</u>				
57	Rub down, prepare and paint cell door and frame including localised timber repair, filling cracks with timber putty and removal of redundant fixings (elevations 14, 15, 19 and 20)	4	No	450	1,800
58	Replace hardware to cell doors	4	No	1,000	4,000
	<u>Well</u>				
59	Rake out joints and repoint with lime mortar	15	m2	60	900
60	Clear out vegetation		Item		100
	<u>Bakehouse</u>				
61	Remove perspex door to bakehouse and replace with metal grille gate to allow ventilation	1	No	2,500	2,500
62	Clean plant growth from walls and oven after bakehouse dried out	30	m2	40	1,200
63	Rake out and repoint fretted mortar joints with lime mortar	30	m2	140	4,200
	<u>On-Costs</u>				
64	Builder preliminaries	20	%		89,900
65	Scaffolding	625	m2	40	25,000
66	Design Contingency	5	%		28,200
67	Construction Contingency	10	%		59,300
68	Escalation to tender				0
69	Professional Fees & Disbursements				0



FREMANTLE ROUNDHOUSE CMP

Project: Heritage		Details: Preliminary Estimate 14.05.2020			
Building: Overall Cost & Priorities 1 to 4					
Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP TOTAL COST					<i>(Continued)</i>
70	Goods and Services Tax				0
	Estimated Construction Cost (excluding GST)				652,000
FREMANTLE ROUND HOUSE CMP TOTAL COST					652,000



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP PRIORITY 1 IMMEDIATE ATTENTION					
	ESTIMATED TOTAL COST				
	<u>Steps from High Street</u>				
71	Remove cement render to mid level steps wall, rake out any cement pointing and replace seriously damaged stones to match and repoint (26) (28)	34	m2	500	17,000
	<u>Steps to Roundhouse</u>				
72	Remove render, repair substrate and re-render treads and landing (26)		Item		5,000
	<u>Paths around Round House including path to Public Toilets</u>				
73	Allowance for removal and replacement of compacted limestone path including removal of concrete slabs and other obstacles (14)	500	m2	80	40,000
	<u>Lookout Area</u>				
74	Re-oil timber deck (6) (11)	40	m2	50	2,000
75	Timber decking & ramp to match lookout (14)	67	m2	250	16,750
76	Refix timber safety rail to boundary wall, lightly sand and re-oil (6)	22	m	75	1,650
	<u>Copper Roof</u>				
77	Inspect roof and check copper cladding, flashings and timber structure (scaffolding included elsewhere) (30)	22	m2	80	1,760
	<u>Cell Roofs</u>				
78	Coat roof shingles with two coats linseed/turpentine mix 50/50 (30)	38	m2	50	1,900
79	Inspect shingles and replace damaged with Sheok shingles (10% allowed) (30)	2	m2	200	400
80	Dress down flashings to shingle roof (30)	47	m	30	1,410
	<u>Copper Gutters</u>				
81	Check condition of copper gutters (32)	19	m	40	760
	<u>Downpipes</u>				
82	Check condition of downpipes including refixing brackets to wall (32) (34)	18	m	60	1,080
83	Check condition of rainwater heads (32)	2	No	50	100
84	Check stormwater system (35)		Item		800
	<u>Warders Quarters</u>				
85	Inspect ceiling and floor structures and remove debris from sub-floor (69)		Item		2,500
86	Remove linoleum flooring, replace damaged Jarrah floorboards, sand & re-oil (6) (9) (10)	23	m2	150	3,450
87	Remove all patches of render, repoint and limewash walls (54)	91	m2	400	36,400
	<u>Cell Walls</u>				
88	Remove all patches of render, repoint and limewash walls (54)	189	m2	400	75,600
	<u>Bakehouse</u>				
89	Remove perspex door to bakehouse and replace with metal grille gate to allow ventilation (8)	1	No	2,500	2,500
90	Clean plant growth from walls and oven after bakehouse dried out (12)	30	m2	40	1,200
91	Rake out and repoint fretted mortar joints with lime mortar (21) (22)	30	m2	140	4,200



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
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FREMANTLE ROUND HOUSE CMP PRIORITY 1 IMMEDIATE ATTENTION

(Continued)

	On-Costs				
92	Builder preliminaries	20	%		43,300
93	Design Contingency	5	%		13,000
94	Construction Contingency	10	%		27,300
95	Escalation to tender				0
96	Professional Fees & Disbursements				0
97	Goods and Services Tax				0
	Priority 1 Estimated Construction Cost (excluding GST)				300,060

FREMANTLE ROUND HOUSE CMP PRIORITY 1

300,060



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP PRIORITY 2 URGENT					
	ESTIMATED TOTAL COST				
	<u>Steps from High Street</u>				
98	Carry out localised repairs to steps where necessary to provide an even finish (26) (28)		Item		3,000
99	Remove accumulated leaf litter from blocked off landing (28)		Item		300
	<u>Steps to Roundhouse</u>				
100	Remove cement render to upper stair balustrade and repoint stonework with lime mortar (26)	48	m2	400	19,200
101	Replace Jarrah treads to entry steps (elevation 1) :[9 no] (27)	39	m	120	4,680
102	Resurface landing step with limestone concrete graded for run-off (elevation 1) (26)		Item		600
	<u>Lookout Area</u>				
103	Remove or repaint picket fence & gates (12) (50) (51)	7	m	80	560
104	Remove cement render to boundary wall and repoint stonework with lime mortar (20) (21) (22)	75	m2	400	30,000
	<u>Boundary Walls around Eastern Boundary</u>				
105	Remove vegetation causing damage to boundary wall and repair stonework where required (12) (16) (20) (21)		Item		5,000
	<u>Garden Areas</u>				
106	Remove planting causing damage to Round House & boundary walls, repair stonework where required (12) (16) (20) (21) (22)		Item		10,000
107	Deconstruct and rebuild sections of brick garden bed retaining walls where damaged (12) (17)		Item		1,500
	<u>External Elevations</u>				
108	Rake out cement pointing to parapet and repoint in lime mortar (20) (21) (22)	40	m2	140	5,600
109	Clean stonework to parapet string course, rake out cement pointing and repoint with lime mortar (20) (21) (22)	62	m	100	6,200
110	Carefully remove existing signage and make good damage (21) (23)		Item		500
111	Treat timber lintel to main entrance to rehydrate with a linseed oil mix (47) (48)		Item		300
112	Rub down, prepare and paint door frame. Repair timber to based of double doors and retain & oil timber threshold (elevation 1) (43) (50)	1	No	700	700
113	Replace hardware to entry doors with appropriate hardware (45)		Item		1,200
114	Rake out joint of stonework to a depth of 100mm and repoint with lime mortar (75% allowed) (20) (21) (22)	258	m2	140	36,120
115	Replace stonework damaged during wall repointing (21)	20	No	400	8,000
116	Remove render to plinth and repoint substrate (elevations 9 and 10) (20) (21) (22)	6	m2	200	1,200
117	Inspect to top of perimeter parapet wall, carry out repairs as required and seal with clear waterproof membrane (20) (21) (22) (25)	60	m	90	5,400
118	Remove vegetation causing damage to Round House walls and repair stonework where required (12) (16) (20) (21)		Item		5,000
119	Rub down, prepare and paint door frame. Repair timber to based of double doors and retain & oil timber threshold (elevation 17) (43) (50)	1	No	700	700



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
FREMANTLE ROUND HOUSE CMP PRIORITY 2 URGENT					(Continued)
	<u>Windows</u>				
120	Sand back, prepare and repaint existing window including timber lintel (elevations 16 to 18) (41)	5	No	500	2,500
121	Allow for replacement of severely eroded bricks around window using salvaged bricks to match in lime mortar (elevation 16) (21)		Item		600
	<u>Concrete Floor to Courtyard and Cells</u>				
122	Repair limestone flooring to courtyard and cells 5 to 9 (57)	167	m2	50	8,350
	<u>Walls</u>				
123	Rake out joint of stonework to a depth of 100mm and repoint with lime mortar (75% allowed) (36) (37)	216	m2	140	30,240
	<u>Warders Quarters</u>				
124	Sand & re-oil timber floor to Room 2 (10)	8	m2	75	600
125	Replace damaged floorboard to Room 12, sand & re-oil (10)	8	m2	100	800
126	Inspect Yorkshire stone flag paving (8)		Item		250
	<u>Cell Ceilings</u>				
127	Rub back cell ceilings and coat timber with linseed/turpentine mix (53)	34	m2	40	1,360
	<u>Cell Doors</u>				
128	Rub down, prepare and paint cell door and frame including localised timber repair, filling cracks with timber putty and removal of redundant fixings (elevations 14, 15, 19 and 20) (48)	4	No	450	1,800
129	Replace hardware to cell doors (45)	4	No	1,000	4,000
	<u>Well</u>				
130	Rake out joints and repoint with lime mortar (36) (37)	15	m2	60	900
131	Clear out vegetation (12)		Item		100
	<u>On-Costs</u>				
132	Builder preliminaries	20	%		39,500
133	Scaffolding	625	m2	40	25,000
134	Design Contingency	5	%		13,100
135	Construction Contingency	10	%		27,400
136	Escalation to tender				0
137	Professional Fees & Disbursements				0
138	Goods and Services Tax				0
	Priority 2 Estimated Construction Cost (excluding GST)				302,260

FREMANTLE ROUND HOUSE CMP PRIORITY 2

302,260



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
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FREMANTLE ROUND HOUSE CMP PRIORITY 3 MEDIUM TERM

	ESTIMATED TOTAL COST				
	<u>External Elevations</u>				
139	Carefully clean stonework (20)	344	m2	60	20,640
	<u>Cell Floors</u>				
140	Remove existing floor to four cells (3, 4, 10 & 11) (56)	34	m2	40	1,360
141	Reinstate cell floors to match limestone cement floor to courtyard (56)	34	m2	200	6,800
	<u>On-Costs</u>				
142	Builder preliminaries	20	%		5,800
143	Design Contingency	5	%		1,700
144	Construction Contingency	10	%		3,600
145	Escalation to tender				0
146	Professional Fees & Disbursements				0
147	Goods and Services Tax				0
	Priority 3 Estimated Construction Cost (excluding GST)				39,900

FREMANTLE ROUND HOUSE CMP PRIORITY 3

39,900



FREMANTLE ROUNDHOUSE CMP

Project: Heritage	Details: Preliminary Estimate 14.05.2020
Building: Overall Cost & Priorities 1 to 4	

Code	Description	Quantity	Unit	Rate	Total
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FREMANTLE ROUND HOUSE CMP PRIORITY 4 LONG TERM

	ESTIMATED TOTAL COST				
	<u>Steps from High Street</u>				
148	Remove remaining paint to handrail and repaint (50) (51)	18	m	40	720
	<u>Steps to Roundhouse</u>				
149	Remove remaining paint to handrail and repaint (50) (51)	20	m	40	800
	<u>Timber Fascias</u>				
150	Repaint timber fascia to cells 3, 4, 10 and 11 (50) (51)	19	m	40	760
	<u>Windows</u>				
151	Allow for replacement of 3 No. iron bar grilles to windows (elevations 16 to 18) (42)	5	No	600	3,000
	<u>Cell Walls</u>				
152	Allowance for replacing wall vents (20) (21)		Item		1,800
	<u>On-Costs</u>				
153	Builder preliminaries	20	%		1,400
154	Design Contingency	5	%		400
155	Construction Contingency	10	%		900
156	Escalation to tender				0
157	Professional Fees & Disbursements				0
158	Goods and Services Tax				0
	Priority 4 Estimated Construction Cost (excluding GST)				9,780

FREMANTLE ROUND HOUSE CMP PRIORITY 4

9,780

FPOL2104-12 ADVERTISING OF THE PROPOSED DIFFERENTIAL RATE FOR THE 2021/22 FINANCIAL YEAR

Meeting attachment 1 – Objects and Reasons for Differential Rates for the 2021/22 financial year

Objects and Reasons

In accordance with Sections 6.33 and 6.36 of the Local Government Act 1995 and Council's intention to continue levying differential general rates for the 2021-22 financial year on rateable properties within the City, the City is required to publish its Objects and Reasons for implementing differential general rates.

Rates and Minimum Charges

The City of Fremantle will apply differential general rates and minimum payments for the 2021-22 financial year as summarised in the following table:

Rate Category	Rate in the \$ (Cents)	Minimum Payment
Residential Improved	0.084602	\$1,388
Commercial and Industrial General	0.089890	\$1,388
Vacant Commercial and Industrial	0.162689	\$1,388
City Centre Commercial	0.097922	\$1,388
Nightclubs	0.115945	\$1,388
Vacant Residential Land	0.128111	\$1,344
Residential Short Term Accommodation	0.094477	\$1,388

Why do we have differential rates?

The rates you pay are a proportionate share of what is needed by the City to provide local services and facilities. To levy rates that are more equitable across different types of properties the City has implemented differential rates which reflect the costs associated with service delivery across the different rating categories.

Objectives of the differential rates

The Gross Rental Value or GRV represents the gross annual rental that a property might reasonably be expected to earn annually if it were rented, including rates, taxes, insurance and other outgoings. GRVs are provided to the City by Landgate to calculate rates, service charges and levies to be paid by property owners.

Residential Improved

- ◇ A differential general rate of 8.4602 cents in the dollar applies to Improved Residential Land with a minimum payment amount of \$1,388.
- ◇ The residential improved differential general rate applies to land that is used for residential purposes under the Local Planning Scheme No. 4 however may be located in any zone and is valued on a Gross Rental Value basis (GRV).
- ◇ This rate is set on the basis that all ratepayers make a reasonable contribution to the cost of local government services and facilities available to residents. It is the City's benchmark by which all other GRV rate properties are assessed.

Commercial and Industrial General

- ❖ A differential general rate of 8.989 cents in the dollar applies to Improved Commercial and Industrial Land with a minimum payment amount of \$1,388.
- ❖ The commercial and industrial differential general rate applies to all commercial and industrial properties that are zoned under the Local Planning Scheme No. 4 for commercial and industrial purposes and which are not specifically covered by any other differential rate and is valued on a Gross Rental Value basis (GRV).
- ❖ The object of this rate is to ensure that a reasonable contribution is made towards the higher costs of services and facilities associated with these properties such as increased maintenance requirements, transport links, additional costs associated with economic development initiatives and marketing.

Vacant Commercial and Industrial

- ❖ A differential general rate of 16.268 cents in the dollar applies to Vacant Commercial and Industrial Land with a minimum payment amount of \$1,388.
- ❖ The vacant commercial and industrial land differential general rate applies to vacant land that is zoned under the Local Planning Scheme No. 4 for commercial and industrial purposes and is valued on a Gross Rental Value basis (GRV).
- ❖ The city considers the development of vacant commercial and industrial rateable land in the best interests of the community therefore has set a rate higher than that which applies to developed commercial and industrial properties.

City Centre Commercial

- ❖ A differential general rate of 9.7922 cents in the dollar applies to City Centre Commercial Land with a minimum payment amount of \$1,388.
- ❖ The City Centre Commercial differential general rate applies to all properties other than residential located within the boundaries of the City Centre zone and the abutting Metropolitan Regional reserves ([refer map](#)) being areas bounded by Parry Street, Norfolk Street and including those properties located in Fremantle Fishing Boat and Challenger Harbours and on Victoria Quay.
- ❖ The object of this rate is to ensure that a reasonable contribution is made towards the higher costs of services and facilities associated with these properties such as increased maintenance requirements, transport links, additional costs associated with economic development initiatives and marketing with contribution to the City's destination marketing activities in line with the endorsed [Destination Marketing Strategic Plan 2018-2022](#).

Nightclubs

- ❖ A differential general rate of 11.5945 cents in the dollar applies to Nightclubs with a minimum payment amount of \$1,388.
- ❖ The Nightclubs differential general rate applies to any venues that are used for entertainment with or without eating facilities that open from the evening until early morning, having facilities such as a bar and disco or other entertainment and are licensed under the Liquor Control Act 1988. These premises are also subject to the City of Fremantle Late Night Entertainment policy.
- ❖ The object of this rate is to ensure that a reasonable contribution is made towards the higher level of resourcing to maintain and remediate surrounding amenities. Resourcing to address noise complaints, vandalism, increased street sweeping and cleaning costs, unsociable behaviour, facilitating safe access to public transport and taxis for all visitors to the city including nightclub patrons and CCTV surveillance.

Vacant Residential Land

- ❖ A differential general rate of 12.8111 cents in the dollar applies to Vacant Residential Land with a minimum payment amount of \$1,344.
- ❖ The vacant residential land differential general rate applies to vacant land that is zoned under the Local Planning Scheme No. 4 for residential purposes.
- ❖ The City considers the development of all vacant rateable land to be in the best interests of the community as it will improve increase the vibrancy of the City and neighbourhood centres.

Residential Short Term Accommodation

- ❖ A differential general rate of 9.4477 cents in the dollar applies to Improved Residential Land with a minimum payment amount of \$1,388.
- ❖ The residential short term accommodation differential general rate applies to land zoned residential where a purpose for which the land is held or used is to offer home short stay lodging primarily for tourism experiences and includes the following dwellings in accordance with the [Short Stay Accommodation Local Law](#) or otherwise approved under Local Planning Scheme No. 4 for short stay accommodation.
 - a) One-bedroom dwelling used primarily for short stay accommodation
 - b) Dwellings with two or more bedrooms used for short stay accommodation
- ❖ The object of this rate is to ensure the owners of residential land wholly or partly used for the commercial purpose of short stay accommodation contribute to the provision of services and facilities that may be associated with such commercial use including contribution to the City's destination marketing activities in line with the endorsed [Destination Marketing Strategic Plan 2018-2022](#).

Specified Area Rates

A Specified Area Rate (SAR) is an additional rate charge that is applied separately to designated areas within the City. This covers additional maintenance or service costs for a higher standard above what would ordinarily be provided by the City.

The City of Fremantle will apply Specified Area Rates for the 2021-22 financial year as summarised in the following table:

Specified Area Rates	Rate in the \$ (Cents)	Minimum Payment
CBD Security Levy	0.001208	N/A
Leighton Maintenance	0.005185	N/A

CBD Security Levy

To fund a safety and security strategy for a specified area of the Fremantle CBD that is applicable to all properties Bounded by Parry Street, South Terrace, Suffolk Street, Fishing Boat Harbour (West of Mews Road) and along the coast to Bathers Beach, Fleet Street, Phillimore Street and Elder Place.

Leighton Maintenance

To fund the above normal costs associated with maintaining the higher standard of landscaping of the Leighton Residential Area and is applicable to all properties within the Leighton Beach area and that as this time are located on Port Beach Road, Leighton Beach Boulevard and Freeman Loop.

Useful Links

[WALGA - About Local Government Rates in Western Australia | WALGA](#)

[Destination Marketing Strategic Plan 2018-2022](#)

[Local Government Rates Rebate \(communities.wa.gov.au\)](#)

[CBD Map](#)

[Leighton Map](#)

[LOCAL GOVERNMENT ACT 1995](#)

ARMC2104-1 ANNUAL FINANCIAL STATEMENTS 30 JUNE 2020

ATTACHMENT 1 - Independent auditor's report for the year ending 30 June 2020



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Fremantle

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Fremantle which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Fremantle:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2020 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, 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 of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

Attention is drawn to Notes 1 and 11 to the annual financial report, which describe the basis for accounting. The annual financial report has been prepared for the purpose of fulfilling the City's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). The opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material

misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual 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 annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the City:
 - a. The Debt Service Cover Ratio and the Operating Surplus Ratio as reported in Note 36 of the annual financial report have been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. Accounting journal entries were prepared and posted by one employee, without review by a senior staff member independent of preparation. In addition, we also noted non-finance staff have access to approve manual journals. Accounting journals can represent significant adjustments to previously approved accounting transactions, and should therefore be appropriately reviewed and approved.
 - b. Supplier master file controls require enhancement. We noted numerous instances where there was no review and authorisation of changes made to supplier master files, more employees than necessary had the ability to change supplier master file details, and a large number of active suppliers had duplicate records.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 36 of the annual financial report were audited by another auditor when performing their audit of the City for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

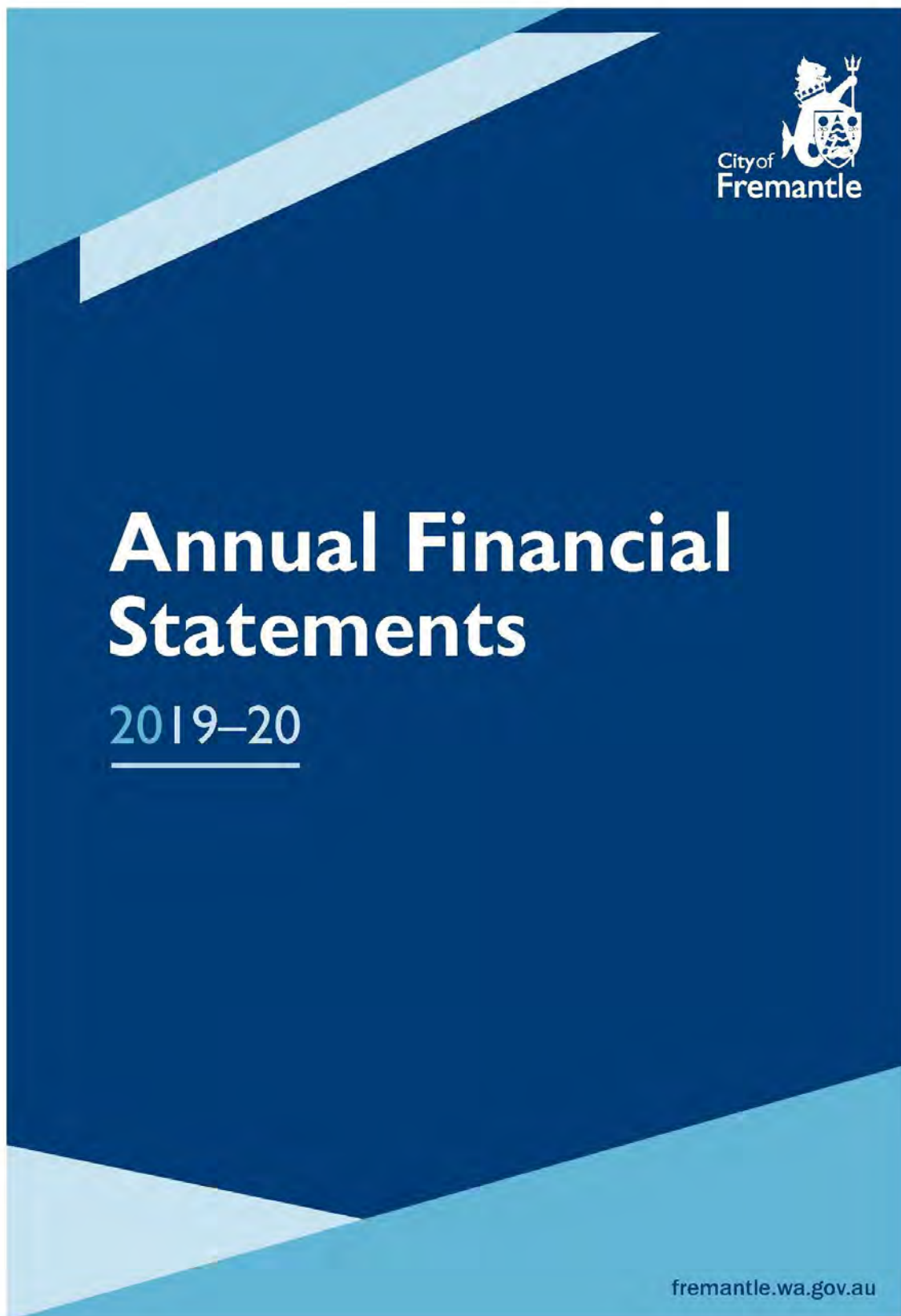
Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the City of Fremantle for the year ended 30 June 2020 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
1 April 2021

**ATTACHMENT 2 - Audited financial report with full set of financial statements
for year ending 30 June 2020**



CITY OF FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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CITY'S VISION

Vision for the future

Fremantle: a destination city

- A city that is clever and creative, inspiring and inclusive;
- A city that welcomes and celebrates all people and cultures;
- A city that encourages innovation, prosperity and achievement;
- A compassionate city that cares for the wellbeing of our people and the environment we share;
- and
- A city that thrives on diversity, that dares to be different – and delivers on its promises.

Principal place of business:
Fremantle Oval
70 Parry Street
Fremantle WA 6160

**CITY OF FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Fremantle for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the City of Fremantle at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

29th day of

March 2021



Chief Executive Officer

Philip St John

Name of Chief Executive Officer



CITY OF FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	27(a)	46,963,336	46,973,288	45,809,107
Operating grants, subsidies and contributions	2(a)	3,538,758	3,694,141	3,615,583
Fees and charges	2(a)	18,479,788	23,181,589	23,738,475
Service charges	27(c)	8,596	11,919	7,576
Interest earnings	2(a)	1,297,001	1,435,662	1,847,113
Other revenue	2(a)	1,639,742	1,138,176	1,169,888
		<u>71,927,221</u>	<u>76,434,775</u>	<u>76,187,742</u>
Expenses				
Employee costs		(35,956,430)	(38,036,280)	(37,747,393)
Materials and contracts		(23,754,055)	(27,614,899)	(26,991,200)
Utility charges		(1,693,259)	(2,111,650)	(1,939,436)
Depreciation on non-current assets	11(d)	(6,895,565)	(7,044,027)	(7,154,608)
Insurance expenses		(793,870)	(867,732)	(859,138)
Other expenditure		(3,321,751)	(2,512,498)	(2,490,512)
		<u>(72,414,930)</u>	<u>(78,187,086)</u>	<u>(77,182,287)</u>
Finance Costs				
Interest expenses	2(b)	(351,141)	(737,581)	(389,660)
		<u>(351,141)</u>	<u>(737,581)</u>	<u>(389,660)</u>
Sub Total		<u>(838,850)</u>	<u>(2,489,892)</u>	<u>(1,384,205)</u>
Grants/Contributions for the Development of Assets				
Non-operating grants, subsidies and contributions	2(a)	4,389,469	4,101,932	2,659,194
		<u>4,389,469</u>	<u>4,101,932</u>	<u>2,659,194</u>
Profit/Loss on Disposal of Assets				
Profit on asset disposals	11(a)	43,901	86,076	62,630
(Loss) on asset disposals	11(a)	(6,843,638)	(7,155,296)	(2,439,905)
		<u>(6,799,737)</u>	<u>(7,069,220)</u>	<u>(2,377,275)</u>
Profit/Loss on Revaluation of Assets				
Fair value adjustments to financial assets at fair value through profit or loss		2,882	-	175,171
Fair value adjustments to investment property	14	(6,391,253)	-	-
Value adjustment to vested land due to change of accounting policy		(122)	-	-
Fair value adjustments to assets held for sale at fair value through profit or loss		-	-	(1,566,457)
Share of net profit of associates accounted for using the equity method	25(a)	1,154,491	-	(306,893)
		<u>(5,234,002)</u>	<u>-</u>	<u>(1,698,179)</u>
Net result for the period		<u>(8,483,120)</u>	<u>(5,457,180)</u>	<u>(2,800,465)</u>
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	13	(24,403,166)	-	-
Total other comprehensive income for the period		<u>(24,403,166)</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(32,886,286)</u>	<u>(5,457,180)</u>	<u>(2,800,465)</u>

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



**CITY OF FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue	2(a)			
Governance		863,764	174,600	241,509
General purpose funding		49,386,330	49,574,475	48,842,139
Law, order, public safety		1,726,314	2,381,758	2,532,653
Health		442,225	542,640	525,653
Education and welfare		916,233	895,680	886,494
Community amenities		1,795,058	2,144,950	2,006,167
Recreation and culture		7,092,113	8,526,434	8,849,958
Transport		7,626,827	9,588,935	9,779,734
Economic services		907,187	1,236,005	1,098,404
Other property and services		1,171,170	1,369,298	1,425,031
		<u>71,927,221</u>	<u>76,434,775</u>	<u>76,187,742</u>
Expenses	2(b)			
Governance		(6,671,305)	(6,149,158)	(7,340,568)
General purpose funding		(1,522,606)	(861,901)	(950,253)
Law, order, public safety		(4,063,358)	(4,780,742)	(4,717,031)
Health		(977,384)	(988,043)	(914,936)
Education and welfare		(2,436,064)	(2,919,205)	(2,701,556)
Housing		(525,784)	(744,533)	(643,285)
Community amenities		(12,862,940)	(12,349,717)	(12,061,870)
Recreation and culture		(22,429,854)	(24,869,244)	(25,973,800)
Transport		(13,691,499)	(15,901,410)	(14,505,226)
Economic services		(2,561,568)	(3,354,613)	(2,939,951)
Other property and services		(4,672,568)	(5,268,520)	(4,433,811)
		<u>(72,414,930)</u>	<u>(78,187,086)</u>	<u>(77,182,287)</u>
Finance Costs	2(b)			
Governance		(32,507)	(439,026)	-
Recreation and culture		(72,549)	(65,060)	(77,953)
Transport		(233,895)	(221,305)	(294,016)
Economic services		(12,190)	(12,190)	(17,691)
		<u>(351,141)</u>	<u>(737,581)</u>	<u>(389,660)</u>
		<u>(838,850)</u>	<u>(2,489,892)</u>	<u>(1,384,205)</u>
Grants/Contributions for the Development of Assets				
Non-operating grants, subsidies and contributions	2(a)	4,389,469	4,101,932	2,659,194
		<u>4,389,469</u>	<u>4,101,932</u>	<u>2,659,194</u>
Profit/Loss on Disposal of Assets				
Profit on disposal of assets	11(a)	43,901	86,076	62,630
(Loss) on disposal of assets	11(a)	(6,843,638)	(7,155,296)	(2,439,905)
		<u>(6,799,737)</u>	<u>(7,069,220)</u>	<u>(2,377,275)</u>
Profit/Loss on Revaluation of Assets				
Fair value adjustments to financial assets at fair value through profit or loss		2,882	-	175,171
Fair value adjustments to investment property	14	(6,391,253)	-	-
Value adjustment to vested land due to change of accounting policy		(122)	-	-
Fair value adjustments to assets held for sale at fair value through profit or loss		-	-	(1,566,457)
Share of net profit of associates accounted for using the equity method	25(a)	1,154,491	-	(306,893)
		<u>(5,234,002)</u>	<u>-</u>	<u>(1,698,179)</u>
Net result for the period		<u>(8,483,120)</u>	<u>(5,457,180)</u>	<u>(2,800,465)</u>
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	13	(24,403,166)	-	-
Total other comprehensive income for the period		<u>(24,403,166)</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(32,886,286)</u>	<u>(5,457,180)</u>	<u>(2,800,465)</u>

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



**CITY OF FREMANTLE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	18,651,646	16,146,977
Trade and other receivables	6	2,270,979	1,394,344
Other financial assets	5(a)	31,482,521	28,300,032
Inventories	7	107,628	105,106
Contract assets	2(a)	13,787	-
Other assets	8	112,981	426,127
Assets classified as held for sale	8	4,243,000	2,386,725
TOTAL CURRENT ASSETS		56,882,542	48,759,311
NON-CURRENT ASSETS			
Trade and other receivables	6	584,884	555,879
Other financial assets	5(b)	178,053	175,171
Investments accounted for using the equity	25(a)	4,528,576	3,658,403
Property, plant and equipment	9	240,553,017	252,785,164
Infrastructure	10	157,358,915	158,951,806
Investment property	14	22,654,000	31,556,082
Right of use assets	12(a)	1,646,151	-
TOTAL NON-CURRENT ASSETS		427,503,596	447,682,505
TOTAL ASSETS		484,386,138	496,441,816
CURRENT LIABILITIES			
Trade and other payables	15	7,335,056	6,244,049
Contract liabilities	16	6,495,967	-
Lease liabilities	17(a)	396,717	-
Borrowings	18(a)	3,033,905	2,079,262
Employee related provisions	19	6,024,824	5,794,964
TOTAL CURRENT LIABILITIES		23,286,469	14,118,275
NON-CURRENT LIABILITIES			
Lease liabilities	17(a)	1,147,288	-
Borrowings	18(a)	24,335,744	7,264,268
Employee related provisions	19	978,923	994,278
Trade and other payables- non- current		68,386	81,350
TOTAL NON-CURRENT LIABILITIES		26,530,341	8,339,896
TOTAL LIABILITIES		49,816,810	22,458,171
NET ASSETS		434,569,328	473,983,645
EQUITY			
Retained surplus		138,875,536	146,675,307
Reserves - cash/financial asset backed	4	29,221,018	29,334,823
Revaluation surplus	13	266,472,774	297,973,515
TOTAL EQUITY		434,569,328	473,983,645

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



CITY OF FREMANTLE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		RETAINED SURPLUS	RESERVES CASH/FINANCIAL ASSET BACKED	REVALUATION SURPLUS	TOTAL EQUITY
	NOTE	\$	\$	\$	\$
Balance as at 1 July 2018		148,345,595	30,465,000	297,973,515	476,784,110
Restated total equity at the beginning of the financial year		148,345,595	30,465,000	297,973,515	476,784,110
Comprehensive income					
Net result for the period		(2,800,465)	-	-	(2,800,465)
Total comprehensive income		(2,800,465)	-	-	(2,800,465)
Transfers from reserves	4	(7,152,181)	7,152,181	-	-
Transfers to reserves	4	8,282,358	(8,282,358)	-	-
Balance as at 30 June 2019		146,675,307	29,334,823	297,973,515	473,983,645
Change in accounting policy	32(b)	569,420	-	(7,097,573)	(6,528,153)
Correction of error	13	2	-	(2)	-
Restated total equity at 1 July 2019		147,244,729	29,334,823	290,875,940	467,455,492
Comprehensive income					
Net result for the period		(8,483,120)	-	-	(8,483,120)
Loss on value adjustment to vested land		122	-	-	122
Other comprehensive income	13	-	-	(24,403,166)	(24,403,166)
Total comprehensive income		(8,482,998)	-	(24,403,166)	(32,886,164)
Transfers from reserves	4	2,608,650	(2,608,650)	-	-
Transfers to reserves	4	(2,494,845)	2,494,845	-	-
Balance as at 30 June 2020		138,875,536	29,221,018	266,472,774	434,569,328

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

**CITY OF FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		46,481,415	46,973,288	45,664,917
Operating grants, subsidies and contributions		8,647,197	4,194,141	4,279,992
Fees and charges		18,392,176	21,657,743	23,738,475
Service charges		8,596	11,919	7,576
Interest received		1,595,815	1,435,662	1,793,085
Goods and services tax received		4,886,304	4,039,301	3,558,126
Other revenue		1,654,074	1,138,176	1,169,888
		81,665,577	79,450,230	80,212,059
Payments				
Employee costs		(35,674,419)	(38,066,280)	(37,390,894)
Materials and contracts		(24,686,991)	(28,084,895)	(26,577,257)
Utility charges		(1,693,259)	(2,111,650)	(1,939,436)
Interest expenses		(351,141)	(737,581)	(443,160)
Insurance paid		(793,869)	(867,732)	(859,138)
Goods and services tax paid		(5,137,605)	(4,039,304)	(3,503,206)
Other expenditure		(3,806,166)	(2,512,498)	(2,490,512)
		(72,143,450)	(76,419,940)	(73,203,603)
Net cash provided by (used in) operating activities	20	9,522,127	3,030,290	7,008,456
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(24,841,917)	(50,593,613)	(9,677,360)
Payments for construction of infrastructure	10(a)	(3,319,615)	(6,001,729)	(2,840,146)
Payments for investment property	14	(93,171)	(30,653)	(22,068)
Non-operating grants, subsidies and contributions	2(a)	4,389,469	4,101,932	2,659,194
Proceeds from financial assets at amortised cost - term deposits		(3,182,489)	-	5,937,120
Proceeds from sale of assets held for sale	11(a)	2,386,736	-	-
Proceeds from sale of property, plant & equipment	11(a)	49,906	6,367,688	678,242
Proceeds from sale of investment property		-	1,150,000	6,283,683
Proceeds from sale of infrastructure		-	-	128,044
Net cash provided by (used in) investment activities		(24,611,081)	(45,006,375)	3,146,709
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	(1,689,564)	(1,689,565)	(1,718,932)
Payments for principal portion of lease liabilities	17(b)	(716,813)	-	-
Proceeds from new borrowings	18(b)	20,000,000	20,000,000	-
Net cash provided by (used in) financing activities		17,593,623	18,310,435	(1,718,932)
Net increase (decrease) in cash held		2,504,669	(23,665,650)	8,436,233
Cash at beginning of year		16,146,977	41,022,482	7,710,744
Cash and cash equivalents at the end of the year	20	18,651,646	17,356,832	16,146,977

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

**CITY OF FREMANTLE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year – surplus/(deficit)	28 (b)	3,756,496	1,939,727	2,649,364
		3,756,496	1,939,727	2,649,364
Revenue from operating activities (excluding rates)				
Rates - Specified Area		162,157	161,975	159,116
Service Charges (Underground Power)		8,596	11,919	7,576
Operating Grants, Subsidies and Contributions		3,538,758	3,694,141	3,615,583
Fees and Charges		18,479,788	23,181,589	23,738,475
Interest Earnings		1,297,001	1,435,662	1,847,113
Profit on Sale of Assets		43,901	86,076	62,630
Other Revenue		2,797,115	1,138,176	1,345,059
		26,327,316	29,709,538	30,775,552
Expenditure from operating activities				
Employee Costs		(35,956,430)	(38,036,280)	(37,747,393)
Materials and Contracts		(23,754,055)	(27,614,895)	(26,991,200)
Depreciation on Non Current Assets		(6,895,565)	(7,044,027)	(7,154,608)
Interest Expenses		(351,141)	(737,581)	(369,660)
Utility Charges (gas, electricity, water)		(1,693,259)	(2,111,650)	(1,939,436)
Loss on Sale of Assets		(6,843,638)	(7,155,295)	(2,439,905)
Insurance Expenses		(793,870)	(867,732)	(859,138)
Other Expenditure		(9,713,126)	(2,512,498)	(4,363,862)
		(86,001,084)	(86,079,958)	(81,885,202)
Non-cash amounts excluded from operating activities	28(a)	18,871,980	14,113,246	11,188,211
Amount attributable to operating activities		(37,045,292)	(40,317,447)	(37,272,075)
INVESTING ACTIVITIES				
Capital Revenue				
Non-operating grants, subsidies and contributions	2(a)	4,389,469	4,101,932	2,659,194
Proceeds from disposal of assets	11(a)	2,436,642	7,517,688	7,089,969
		6,826,111	11,619,620	9,749,163
Capital Expense				
Purchase of property, plant and equipment	9(a)	(27,313,964)	(50,593,613)	(9,700,540)
Purchase and construction of infrastructure	10(a)	(3,319,615)	(6,001,729)	(2,816,966)
Purchase of investment property	14	(93,171)	(30,653)	(22,068)
		(30,726,750)	(56,625,995)	(12,539,574)
Amount attributable to investing activities		(23,900,639)	(45,006,375)	(2,790,411)
FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	(1,689,564)	(1,689,565)	(1,718,932)
Proceeds from borrowings	18(c)	20,000,000	20,000,000	-
Payments for principal portion of lease liabilities	17(b)	(716,813)	-	-
		17,593,623	18,310,435	(1,718,932)
Reserve Transfers				
Transfer to Reserves (Restricted Assets) - Capital		(2,430,626)	(7,433,188)	(7,089,969)
Transfer to Reserves (Restricted Assets) - Operating		(64,218)	(67,541)	(62,212)
	4	(2,494,844)	(7,500,729)	(7,152,181)
Transfer from Reserves (Restricted Assets) - Capital		2,505,217	27,555,884	8,109,932
Transfer from Reserves (Restricted Assets) - Operating		103,433	176,919	172,426
	4	2,608,650	27,732,803	8,282,358
Amount attributable to financing activities		17,707,429	38,542,509	(588,755)
Surplus/(deficit) before imposition of general rates		(43,238,502)	(46,781,313)	(40,651,241)
Total amount raised from general rates	27(a)	46,801,179	46,811,313	45,649,991
Surplus/(deficit) after imposition of general rates	28(b)	3,562,677	30,000	4,998,750

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

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

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**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT

(FINANCIAL MANAGEMENT) REGULATIONS 1996

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Prior to 1 July 2019, Financial Management Regulation 16 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the City. This was not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

From 1 July 2019, the City has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the Local Government (Financial Management) Regulations 1996 have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The City has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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 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.

NEW ACCOUNTING STANDARDS FOR

APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

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

AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.

Specific impacts of AASB 2018-7 Amendments to Australian Accounting Standards - Materiality, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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	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
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, arts & culture, natural area, emergency relief, legal, volunteer, library & waste services and minor facilities	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 breached	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 customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development, health, waste and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	Refund where permitted under statute	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	Refund where permitted under statute	On payment and issue of the licence, registration or approval
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
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
Property hire and entry	Use of halls, reserves, gardens and facilities	Single point in time	In full in advance or on approved credit	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym, pool, library and arts membership	Over time	Payment in full in advance or periodical payment	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Waste, parking, health, engineering & administration services, library fees, reinstatements and private works	Single point in time	Payment in full in advance or approved credit	Refund for unused portion on application	Adopted by council annually	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on provision of service or completion of works
Commercial Property	Right of use of leased property	Over time	Payment in full in advance or approved credit	None	Set by mutual agreement with the customer	Apportioned equally across the lease period	Not applicable	Output method over 12 months matched to access right
Infringements	Parking, health, animals, litter and local law fines and penalties	Single point in time	Issued to pay	None	Adopted by council annually	On receipt of funds	Not applicable	When assets are controlled
Sale of stock	Recycle, visitor, leisure and arts centres' stock and marketing merchandise	Single point in time	Payment in full in advance or approved credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing, ticket sales and merchandise	Over time	Payment in full in advance or approved credit	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims, tenancy agreements and other reimbursements	Single point in time	Payment in arrears for claimable event or approved credit	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,067,688	1,040,000	1,064,949
Law, order, public safety	180	2,000	1,370
Education and welfare	625,210	624,481	599,745
Community amenities	225,367	250,000	167,477
Recreation and culture	1,364,645	1,411,195	1,405,261
Transport	148,118	147,835	143,503
Economic services	51,500	171,630	75,000
Other property and services	56,050	47,000	158,278
	3,538,758	3,694,141	3,615,583
Non-operating grants, subsidies and contributions			
Governance	-	-	2,170
Law, order, public safety	755,800	691,150	742,712
Community amenities	164,075	150,000	150,000
Recreation and culture	2,547,836	2,394,564	971,278
Transport	896,750	866,218	788,135
Other property and services	25,008	-	4,899
	4,389,469	4,101,932	2,659,194
Total grants, subsidies and contributions	7,928,227	7,796,073	6,274,777
Fees and charges			
Governance	42,467	52,100	51,217
General purpose funding	218,602	232,500	222,507
Law, order, public safety	1,487,024	2,134,975	2,238,524
Health	441,396	537,140	520,496
Education and welfare	267,364	259,540	270,892
Community amenities	1,482,690	1,807,950	1,751,688
Recreation and culture	5,271,844	6,657,790	6,956,684
Transport	7,446,078	9,431,100	9,616,745
Economic services	835,029	987,116	971,839
Other property and services	987,294	1,081,378	1,137,883
	18,479,788	23,181,589	23,738,475

There was a reduction of \$5,679,929 during the year to the amount of the fees or charges detailed in the original budget mainly due to the impact of Covid-19.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual \$	2020 Budget \$	2019 Actual \$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	2,322,952	2,654,141	2,547,695
Fees and charges	16,094,392	23,181,589	23,738,475
Other revenue	225,863	1,138,176	1,169,888
Non-operating grants, subsidies and contributions	4,389,469	4,101,932	2,659,194
	23,032,676	31,075,838	30,115,252
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City is comprised of:			
Contracts with customers included as a contract liability at the start of the period	413,732	-	-
Performance obligations satisfied in the previous year	-	-	-
Other revenue from contracts with customers recognised during the year	15,906,523	24,319,765	-
Transfers intended for acquiring or constructing recognisable non-financial assets included as a contract liability at the start of the period	828,522	-	-
Other revenue from performance obligations satisfied during the year	5,883,899	6,756,073	-
	23,032,676	31,075,838	-
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:			
Trade and other receivables from contracts with customers	1,307,132	-	-
Contract assets	13,787	-	-
Contract liabilities from contracts with customers	(212,733)	-	-
Financial assets held from transfers for recognisable financial assets	6,283,234	-	-
Contract liabilities from transfers for recognisable non-financial assets	(6,283,234)	-	-

Contract assets primarily relate to the City's right to consideration for work completed but not billed at 30 June 2020.

Assets associated with contracts with customers were not subject to an impairment charge.

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

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

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

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

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
General rates	46,801,179	46,811,313	45,649,991
Specified area rates	162,157	161,975	159,116
Service charges	8,596	11,919	7,576
Statutory permits and licences	958,126	1,267,300	1,248,757
Fines	1,427,270	2,082,100	2,186,401
	49,357,328	50,344,607	49,251,841

Other revenue

Reimbursements and recoveries	873,247	948,176	809,645
Other	766,495	190,000	360,243
	1,639,742	1,138,176	1,169,888

Interest earnings

Interest on reserve funds	468,447	217,700	388,609
Rates instalment and penalty interest (refer Note 27(e))	399,933	394,000	388,609
Other interest earnings	428,621	823,962	1,069,895
	1,297,001	1,435,662	1,847,113

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	67,000	75,000	26,206
- Grant Acquittals	16,070	4,700	12,150
	83,070	79,700	38,356

Interest expenses (finance costs)

Borrowings	18(b) 315,977	737,581	389,660
Lease liabilities	17(b) 35,164	-	-
	351,141	737,581	389,660

Other expenditure

Impairment loss on trade and other receivables from contracts with customers	584,675	-	136,643
Sundry expenses	2,737,076	2,512,498	2,353,869
	3,321,751	2,512,498	2,490,512

The City has calculated the loss allowance to take into account the credit risk associated with the event being postponed or cancelled due to the COVID 19 pandemic

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		13,651,646	13,146,977
Term deposits		5,000,000	3,000,000
Total cash and cash equivalents		18,651,646	16,146,977

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		8,238,886	3,751,779
- Financial assets at amortised cost		29,221,018	28,300,032
		37,459,904	32,051,811

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

Reserves - cash/financial asset backed	4	29,221,018	29,334,823
Contract liabilities from contracts with customers	16	212,733	-
Contract liabilities from transfers for recognisable non financial assets	16	6,283,234	-
Unspent grants, subsidies and contributions		-	1,082,180
Bonds and Deposits Held		1,151,093	1,634,808
Unspent loans	18(d)	591,826	-
Total restricted assets		37,459,904	32,051,811

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

	2020 Actual Opening Balance	2020 Actual Transfer (from)	2020 Actual Transfer to	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer (from)	2020 Budget Transfer to	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer (from)	2019 Actual Transfer to	2019 Actual Closing Balance	2019 Actual Closing Balance
4. RESERVES - CASH/FINANCIAL ASSET													
(a) Carleton Hill Master Plan Reserve	167,746	-	-	167,746	176,933	(60,000)	-	116,933	1,172,935	(505,189)	-	(500,000)	167,746
(b) Community Care Programs Reserve	6,386	-	-	6,386	6,386	-	-	6,386	26,624	(20,238)	-	-	6,386
(c) Former Stan Reilly Property Site Redevelopment Reserve	-	-	-	-	-	-	-	-	1,042,967	-	-	(1,042,967)	-
(d) Fremantle Markets Conservation Reserve	271,415	(6,200)	-	265,215	271,415	(230,000)	-	41,415	271,415	-	-	-	271,415
(e) Fremantle Oval Reserve	250,000	-	-	250,000	250,000	(50,000)	-	200,000	-	-	-	250,000	250,000
(f) Fremantle Town Hall Refurbishment Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
(g) Heritage Places Reserve	21,361,254	(1,655,498)	2,430,626	21,832,412	20,605,549	(26,079,790)	7,433,188	1,958,947	19,238,741	(6,280,423)	7,069,969	1,292,967	21,361,254
(h) Kings Square Improvements Reserve	-	-	-	-	-	-	-	-	1,326,695	(1,326,695)	-	-	-
(i) Leighton Precinct Maintenance Reserve	213,117	(42,698)	55,623	226,042	222,511	(45,000)	55,622	233,133	207,874	(49,393)	54,636	-	213,117
(j) Leisure Centre Upgrade Reserve	123,888	(32,400)	-	91,488	123,888	(90,000)	-	33,888	123,589	-	-	-	123,589
(k) Parking Dividend Equalisation Reserve	6,260,718	(52,153)	-	6,208,565	6,263,846	(590,853)	-	5,672,993	6,381,138	(120,420)	-	-	6,260,718
(l) Parks Recreation and Facilities Reserve	97,771	-	-	97,771	97,771	-	-	97,771	97,771	-	-	-	97,771
(m) Renewable Energy Investment Reserve	575,241	(515,731)	-	59,510	575,241	(575,241)	-	-	575,241	-	-	-	575,241
(n) White Gum Valley Precinct Community Bore Res	7,576	-	8,596	16,172	11,619	(11,619)	11,619	11,619	-	-	7,576	-	7,576
	28,334,823	(2,608,650)	2,494,845	29,221,018	28,605,170	(27,732,803)	7,500,729	8,373,096	30,465,000	(8,262,356)	7,152,181	-	29,334,823

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

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CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Carleton Hill Master Plan Reserve	Ongoing	To fund capital works at Carleton Hill in accordance with the Carleton Hill Master Plan.
(b) Community Care Programs Reserve	Ongoing	To fund Community Care Programs.
(c) Former Stan Reilly Property Site Redevelopment Reserve	Ongoing	To fund capital works for the development of the Stan Reilly site.
(d) Fremantle Markets Conservation Reserve	Ongoing	To fund conservation works to the Fremantle Markets.
(e) Fremantle Oval Reserve	Ongoing	To fund capital and business planning costs associated with the redevelopment of the Fremantle Oval precinct.
(f) Fremantle Town Hall Refurbishment Reserve	Ongoing	To provide funds for major refurbishment of the historic Fremantle Town Hall.
(g) Heritage Places Reserve	Ongoing	To finance the major upgrading and maintenance (including painting) to the Fremantle Town Hall. Conserve heritage places already owned or vested in the Council. Augment external funds allocated to the City for the purpose of heritage conservation. Provide assistance to other owners of heritage places within the municipality where Council is satisfied that this is a proper, cost effective and lawful use of the funds. To administer conservation funds appeals. To finance the additional costs of higher specified infrastructure improvements (e.g. footpaths, roads, landscaping, buildings, etc.) to areas abutting or adjacent to heritage places where the higher specifications are incurred to maintain the area in sympathy with the heritage place. Purchase heritage properties within the municipality of Fremantle which are in a distinct need of conservation. Council can conserve according to the Burra Charter principles, enable Council to demonstrate the Burra Charter model of conservation for other to follow or in Council's estimation would otherwise be conserved (restored) in accordance with Burra Charter principles. Finance major renewal, restoration or maintenance of heritage properties. Council Policy SG50 Heritage Places Reserves also refers.
(h) Investment Fund Reserve	Ongoing	To realise and make investments in income producing assets. A specified list of investment properties forms part of the investments. Funds will not be withdrawn from the reserve to subsidise operating or recurrent expenditure, nor shall funds be withdrawn for the purpose of providing community facilities that do not provide a commercial rate of return, unless specifically decided otherwise by the Council.
(i) Kings Square Improvements Reserve	Ongoing	To fund capital improvements to Kings Square.
(j) Leighton Precinct Maintenance Reserve	Ongoing	To hold any specified area rate income raised during the financial year that were unspent at 30 June in relation to Leighton Precinct maintenance. To fund the above normal costs associated with maintaining the higher standard of the landscaping of the Leighton residential area.
(k) Leisure Centre Upgrade Reserve	Ongoing	To provide funds for major upgrading and refurbishment works at the Fremantle Leisure Centre.
(l) Parking Dividend Equalisation Reserve	Ongoing	To provide a smoothing out of revenue contributions to municipal operations from commercial parking activities. That is to be achieved as follows (a) by transferring net profits in excess of budget to the reserve and (b) if required, when there is a material (i.e. plus 1%) net loss, transferring funds from the reserve to municipal fund to compensate the loss. Fund commercial parking capital equipment and facilities or parking infringement capital equipment and facilities to the extent the funds available in the reserve exceed 2.5% of budgeted gross parking revenue.
(m) Parks Recreation and Facilities Reserve	Ongoing	To fund improvements within the South Fremantle Tip Site Reserve. To finance improvements within the Kings Square Reserve. To finance tourism projects within the City. To finance facilities for sporting clubs on a self supporting loan basis in accordance with Council guidelines for such advances to clubs. To finance improvements within the Port and Leighton beach Reserve. To finance capital works and improvements at Fremantle Oval. To finance improvements or major refurbishments to other parks and recreation facilities within the municipality.
(n) Renewable Energy Investment Reserve	Ongoing	To purchase sufficient carbon offsets to maintain the City's carbon neutral status. Remaining funds will then be used to invest in projects that promote positive renewable energy outcomes. If no renewable energy projects can be identified, the fund will accumulate that year's contribution.
(o) White Gum Valley Precinct Community Bore Reserve	Ongoing	To fund the associated costs required to maintain the community bore within the WGV development.

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4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget	Actual
	\$	
Cantonment Hill Master Plan Reserve		
<u>Reserve Purpose:</u>		
<i>To fund capital works at Cantonment Hill in accordance with the Cantonment Hill Master</i>		
<u>Source of Income:</u>		
<i>Transfer from the Investment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review</i>		
Opening Balance	176,933	167,746
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	(60,000)	-
300076 - P-10325 Restoration - Naval Store Cantonment Hill	(10,000)	-
300116 - P-11836 Design and construct - Signal Station	(50,000)	-
Closing Balance	116,933	167,746
Community Care Programs Reserve		
<u>Reserve Purpose:</u>		
<i>To fund Community Care Programs.</i>		
<u>Source of Income:</u>		
<i>Transfer from final balance held in old HACC Asset Replacement Reserve at end of 17/18 financial year.</i>		
Opening Balance	6,385	6,386
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	-	-
Closing Balance	6,385	6,386

4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget	Actual
	\$	

Fremantle Markets Conservation Reserve

Reserve Purpose:

To fund conservation works to the Fremantle Markets

Source of Income:

Contribution by lessee on signing of new lease in June 2008. Increase of rent derived from the premises for the first ten years of the lease commencing in June 2008 as a minimum to assist in obtaining external funding for implementing the Conservation Plan.

Opening Balance	271,415	271,415
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	(230,000)	(6,200)
300121 - P-11843 Design and construct - Markets Building Services	(40,000)	(6,200)
300122 - P-11844 Design and construct - Markets Structural works	(90,000)	-
300124 - P-11845 Design and construct - Markets Building compliance	(100,000)	-
Closing Balance	41,415	265,215

Fremantle Oval Reserve

Reserve Purpose:

To fund capital and business planning costs associated with the redevelopment of the Fremantle Oval precinct

Source of Income:

Transfer from Former Stan Reilly Property Site Redevelopment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget, budget review and budget amendments

Opening Balance	250,000	250,000
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	(50,000)	-
200132 - P-10300 Plan - Fremantle Oval Precinct	(50,000)	-
Transfer from Reserves (Capital)	-	-
Closing Balance	200,000	250,000

4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget \$	Actual
Investment Fund Reserve		
<u>Reserve Purpose:</u>		
<i>properties forms part of the investments. Funds will not be withdrawn from the reserve to subsidise operating or recurrent expenditure, nor shall funds be withdrawn for the purpose of providing community facilities that do not provide a commercial rate of return, unless specifically decided otherwise by the Council.</i>		
<u>Source of Income:</u>		
<i>Net proceeds of sale of nominated freehold properties, unless otherwise resolved by Council. Net proceeds from sale of miscellaneous parcels of land, unless otherwise resolved by Council. Transfer from municipal fund of principal repayment equivalent for Loan 189 (Queensgate) that was paid out in January 2006 using funds from the Investment Reserve. Net proceeds from the winding up of the City of Fremantle Trust Fund as per the City of Fremantle and Town of East Fremantle Trust Funds (Amendment and Expiry) Bill 2013.</i>		
Opening Balance	20,605,549	21,361,254
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	7,433,188	2,430,626
300047 - P-10458 Disposal - 7 Quarry St	2,750,000	-
300053 - P-11052 Disposal - 9 Quarry St	2,250,000	-
300062 - P-11051 Disposal - 12 Holdsworth St	1,134,188	1,084,886
300063 - P-11633 Disposal - 12 Josephson St	1,150,000	1,301,850
300145 - P-11863 Sale - Waste Trucks	149,000	43,890
Transfer from Reserves (Operating)	(70,000)	(60,735)
200453 - P-11745 Demolish 9-15 Quarry Street	(70,000)	(60,735)
Transfer from Reserves (Capital)	(26,520,031)	(1,898,733)
300000 - P-10297 Construct - Council Admin Offices (Kings Square)	(20,154,700)	-
300065 - P-10242 Install - Evan Davies lift	(30,653)	(24,914)
300073 - P-11077 Install - Network Infrastructure (Kings Square)	(39,378)	-
300085 - P-10295 Design and construct - Public Realm Newman Court (KS)	(2,000,000)	(481,610)
300086 - P-11814 Building development - Consultants Council Admin Building	(1,295,960)	(992,536)
300087 - P-11598 Building development - Project Management fees(KS)	(670,017)	(391,632)
300088 - P-11687 Install - Public Art (Kings Square)	(250,000)	-
300100 - P-11682 Building development - Fit out - Civic Building (KS)	(1,129,323)	(1,859)
300101 - P- 10898 Relocation - AV Equipment & Installation (KS)	(500,000)	-
300102 - P-11705 Relocation - Network & Communications (KS)	(250,000)	-
300112 - P-11829 Design and construct - Commercial tenancy (KS)	(200,000)	(806)
300162 - P-11878 Design and construct - Kings Square - Windows to the past	-	(5,376)
Closing Balance	1,448,706	21,832,412

4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget	Actual
	\$	

Leighton Precinct Maintenance Reserve

Reserve Purpose:

To hold any specified area rate income raised during the financial year that were unspent at 30 June in relation to Leighton Precinct maintenance. To fund the above normal costs associated with maintaining the higher standard of the landscaping of the Leighton residential area.

Source of Income:

Revenue raised from a specified area rate that was unspent at the end of the financial year.

Opening Balance	222,511	213,117
Transfer to Reserves (Operating)	55,622	55,623
100913 - Maintain Landscape - Leighton Precinct SAR	55,622	55,623
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	(45,000)	(42,698)
100913 - Maintain Landscape - Leighton Precinct SAR	(45,000)	(42,698)
Transfer from Reserves (Capital)	-	-
Closing Balance	233,133	226,042

Leisure Centre Upgrade Reserve

Reserve Purpose:

To provide funds for major upgrading and refurbishment works at the Fremantle Leisure

Source of Income:

Transfer from the Investment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review.

Opening Balance	123,599	123,599
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	(90,000)	(32,400)
300123 - P-11670 Design and construct - Leisure Centre Pool Roof	(90,000)	(32,400)
Closing Balance	33,599	91,199

4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget	Actual
	\$	

Parking Dividend Equalisation Reserve

Reserve Purpose:

To provide a smoothing out of revenue contributions to municipal operations from commercial parking activities. That is to be achieved as follows (a) by transferring net profits in excess of budget to the reserve and (b) if required, when there is a material (i.e. plus 1%) net loss, transferring funds from the reserve to municipal fund to compensate the loss. Fund commercial parking capital equipment and facilities or parking infringement capital equipment and facilities to the extent the funds available in the reserve exceed 2.5% of budgeted gross parking revenue.

Source of Income:

Transfer from the Municipal Fund (a) net profit on commercial parking operations exceeding a set figure in the budget. Note: Net profit is calculated including depreciation and allocated support service costs but excludes capital. and/or (b) Transfer from the Municipal Fund amounts determined by Council through the annual budget or budget review in relation to parking operations. Transfer from Municipal Fund amounts determined by Council through the annual budget or budget review in relation to parking infringement operations. Net proceeds from sale of parking facilities as determined by Council through the annual budget or budget review.

Opening Balance	6,263,846	6,260,718
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	(590,853)	(52,153)
300010 - P-11794 Purchase - Software parking application	(35,853)	(35,853)
300039 - P-11793 Install - Electronic parking signs	(165,000)	-
300103 - P-11720 Software - Licencing Pinforce	(40,000)	(16,300)
300115 - P-10865 Construct - Fremantle Park carpark	(350,000)	-
Closing Balance	5,672,993	6,208,565

Parks Recreation and Facilities Reserve

Reserve Purpose:

To fund improvements within the South Fremantle Tip Site Reserve. To Finance improvements within the Kings Square Reserve. To Finance tourism projects within the City. To finance facilities for sporting clubs on a self supporting loan basis in accordance with Council guidelines for such advances to clubs. To Finance improvements within the Port and Leighton Beach Reserve. To finance capital works and improvements at Fremantle Oval. To Finance improvements or major refurbishments to other parks and recreation facilities within the municipality.

Source of Income:

Municipal Fund contribution as approved by Council in the annual budget.

Opening Balance	97,771	97,771
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	-	-
Closing Balance	97,771	97,771

4 RESERVES/CASH AND FINANCIAL ASSET (Continued)

Cash Backed Reserves	Adopted Budget	Actual
	\$	
Renewable Energy Investment Reserve		
Reserve Purpose:		
<i>To purchase sufficient carbon offsets to maintain the City's carbon neutral status. Remaining funds will then be used to invest in projects that promote positive renewable energy outcomes. If no renewable energy projects can be identified, the fund will accumulate that year's contribution.</i>		
Source of Income:		
<i>Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review.</i>		
Opening Balance	575,241	575,241
Transfer to Reserves (Operating)	-	-
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	-	-
Transfer from Reserves (Capital)	(575,241)	(515,731)
300000 - P-10297 Construct - Council Admin Offices (Kings Square)	(510,241)	(510,241)
300152 - P-11873 Program-Solar Panels City	(65,000)	(5,490)
Closing Balance	-	59,510
White Gum Valley Precinct Community Bore Reserve		
Reserve Purpose:		
<i>To fund the associated costs required to maintain the community bore within the WGV development.</i>		
Source of Income:		
<i>Revenue raised from a service charge that was unspent at the end of the financial year.</i>		
Opening Balance	11,919	7,576
Transfer to Reserves (Operating)	11,919	8,596
100738 - Service charge - Use of community bore	11,919	8,596
Transfer to Reserves (Capital)	-	-
Transfer from Reserves (Operating)	(11,919)	-
100738 - Service charge - Use of community bore	(11,919)	-
Transfer from Reserves (Capital)	-	-
Closing Balance	11,919	16,172
Summary		
Opening Balance	28,605,169	29,334,823
Transfer to Reserves (Operating)	67,541	64,219
Transfer to Reserves (Capital)	7,433,188	2,430,626
Transfer from Reserves (Operating)	(176,919)	(103,433)
Transfer from Reserves (Capital)	(28,066,125)	(2,505,217)
Closing Balance	7,862,854	29,221,018

**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

5. OTHER FINANCIAL ASSETS

	2020 \$	2019 \$
(a) Current assets		
Financial assets at amortised cost	31,482,521	28,300,032
	31,482,521	28,300,032
Other financial assets at amortised cost		
Term deposits	31,482,521	28,300,032
	31,482,521	28,300,032
(b) Non-current assets		
Financial assets at fair value through profit and loss	178,053	175,171
	178,053	175,171
Financial assets at fair value through profit and loss		
- <i>Unlisted equity investments</i>		
Units in Local Government House Trust	178,053	175,171
	178,053	175,171
During the year, the following gains/(losses) were recognised in profit and loss:		
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services	2,882	175,171
	2,882	175,171

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The City 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.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 29.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Allowance for impairment of receivables

Non-current

Pensioner's rates and ESL deferred

2020	2019
\$	\$
982,533	510,737
1,307,132	713,827
565,989	314,687
(584,675)	(144,907)
2,270,979	1,394,344
584,884	555,879
584,884	555,879

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 29.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

7. INVENTORIES

	2020	2019
	\$	\$
Current		
Consumables	43,730	59,819
Goods for sale	63,898	45,287
	<u>107,628</u>	<u>105,106</u>

The following movements in inventories occurred during the year:

Carrying amount at beginning of period	105,106	183,803
Inventories expensed during the year	(583,719)	(983,785)
Additions to inventory	586,241	905,088
Carrying amount at end of period	<u>107,628</u>	<u>105,106</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

8. OTHER ASSETS

Other assets - current

Accrued income

Assets held for sale

Land and buildings

7 - 15 Quarry Street

12 Josephson Street

12 Holdsworth Street

	2020	2019
	\$	\$
Accrued income	112,981	426,127
	<u>112,981</u>	<u>426,127</u>
Assets held for sale		
Land and buildings		
7 - 15 Quarry Street	4,243,000	-
12 Josephson Street	-	1,301,850
12 Holdsworth Street	-	1,084,875
	<u>4,243,000</u>	<u>2,386,725</u>

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.

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 held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 34(h).

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020
9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non-specialised	Total buildings	Total land and buildings	Furniture and fittings	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	139,385,011	5,285,899	144,650,910	98,117,991	98,117,991	242,768,901	3,839,834	4,371,498	250,980,233
Additions	-	-	-	9,277,784	9,277,784	9,277,784	195,850	203,726	9,677,360
(Disposals)	(1,709,000)	-	(1,709,000)	(1,357,683)	(1,357,683)	(3,066,683)	-	(40,730)	(3,107,613)
Depreciation (expense)	-	-	-	(1,522,942)	(1,522,942)	(1,522,942)	(158,007)	(578,650)	(2,259,599)
Transfers	(1,934,000)	-	(1,934,000)	(571,217)	(571,217)	(2,505,217)	-	-	(2,505,217)
Carrying amount at 30 June 2019	135,722,011	5,285,899	141,007,910	103,943,733	103,943,733	244,951,643	3,877,677	3,955,844	252,785,164
Comprises:									
Gross carrying amount at 30 June 2019	135,722,011	5,285,899	141,007,910	125,492,999	125,492,999	266,500,909	5,531,129	10,804,786	282,836,824
Accumulated depreciation at 30 June 2019	-	-	-	(21,549,266)	(21,549,266)	(21,549,266)	(1,653,452)	(6,848,942)	(30,051,660)
Carrying amount at 30 June 2019	135,722,011	5,285,899	141,007,910	103,943,733	103,943,733	244,951,643	3,877,677	3,955,844	252,785,164
Change in accounting policy	-	(5,285,899)	(5,285,899)	-	-	(5,285,899)	-	-	(5,285,899)
Carrying amount at 1 July 2019	135,722,011	-	135,722,011	103,943,733	103,943,733	239,665,744	3,877,677	3,955,844	247,499,265
Additions	-	-	-	25,843,811	25,843,811	25,843,811	205,537	1,264,616	27,313,964
(Disposals)	-	-	-	(6,841,877)	(6,841,877)	(6,841,877)	-	(7,777)	(6,849,654)
Revaluation increments / (decrements) transferred to revaluation surplus	(59,528,111)	-	(59,528,111)	35,124,945	35,124,945	(24,403,166)	-	-	(24,403,166)
Depreciation (expense)	-	-	-	(754,346)	(754,346)	(754,346)	(177,571)	(436,475)	(1,368,392)
Transfer to assets held for sale	(4,243,000)	-	(4,243,000)	-	-	-	-	-	(4,243,000)
Transfers from investment properties	2,604,000	-	2,604,000	-	-	2,604,000	-	-	2,604,000
Carrying amount at 30 June 2020	74,554,900	-	74,554,900	157,316,266	157,316,266	231,871,166	3,906,643	4,776,208	240,553,017
Comprises:									
Gross carrying amount at 30 June 2020	74,554,900	-	74,554,900	265,143,718	265,143,718	339,696,618	5,738,666	11,664,477	357,099,761
Accumulated depreciation at 30 June 2020	-	-	-	(107,827,452)	(107,827,452)	(107,827,452)	(1,831,023)	(6,888,269)	(116,546,744)
Carrying amount at 30 June 2020	74,554,900	-	74,554,900	157,316,266	157,316,266	231,871,166	3,906,643	4,776,208	240,553,017

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CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2020	Price per hectare.
	Level 3	Market approach using estimated data for similar properties	Independent registered valuers	June 2020	Estimated price per hectare.
Buildings	Level 2/3	Market approach using recent observable data for similar properties or cost approach using depreciated replacement cost.	Independent registered valuers/ Management valuation	June 2020	Average cost of construction by component (Level 2), current condition, residual values and remaining useful life assessment (Level 3) inputs.

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

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

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 is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

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CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads \$	Infrastructure - Paths \$	Infrastructure - Drainage \$	Infrastructure - Parks \$	Infrastructure - Other \$	Total Infrastructure \$
Balance at 1 July 2018	78,545,896	30,849,229	32,508,604	11,896,204	7,353,532	161,153,265
Additions	1,389,825	428,933	229,449	861,304	149,635	2,840,146
(Disposals)	-	-	-	-	(126,631)	(126,631)
Depreciation (expense)	(1,998,883)	(882,373)	(559,031)	(1,181,089)	(273,633)	(4,895,009)
Transfers to Assets classified as held for sale	-	-	-	-	(19,965)	(19,965)
Carrying amount at 30 June 2019	77,916,838	30,396,789	32,179,022	11,376,419	7,082,938	158,951,806
Comprises:						
Gross carrying amount at 30 June 2019	117,865,476	46,877,087	51,552,173	21,685,320	13,266,051	251,246,107
Accumulated depreciation at 30 June 2019	(39,948,638)	(16,480,298)	(19,373,151)	(10,308,901)	(6,183,113)	(92,294,301)
Carrying amount at 30 June 2019	77,916,838	30,396,789	32,179,022	11,376,419	7,082,938	158,951,806
Additions	1,540,800	37,931	51,004	1,685,912	3,968	3,319,615
Depreciation (expense)	(1,992,341)	(901,465)	(537,243)	(1,207,079)	(274,378)	(4,912,506)
Carrying amount at 30 June 2020	77,465,097	29,533,255	31,692,783	11,855,252	6,812,528	157,358,915
Comprises:						
Gross carrying amount at 30 June 2020	119,406,277	46,915,018	51,803,177	23,371,232	13,270,019	254,565,723
Accumulated depreciation at 30 June 2020	(41,941,180)	(17,381,763)	(19,910,394)	(11,515,980)	(6,457,491)	(97,206,808)
Carrying amount at 30 June 2020	77,465,097	29,533,255	31,692,783	11,855,252	6,812,528	157,358,915

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CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	The unit rates (Level 2), asset condition, residual values, pattern of consumption and remaining useful life assessments (Level 3) inputs.
Infrastructure - Paths	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	The unit rates (Level 2), asset condition, residual values, pattern of consumption and remaining useful life assessments (Level 3) inputs.
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	The unit rates (Level 2), asset condition, residual values, pattern of consumption and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parks	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	The unit rates (Level 2), asset condition, residual values, pattern of consumption and remaining useful life assessments (Level 3) inputs.
Infrastructure - Other	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	The unit rates (Level 2), asset condition, residual values, pattern of consumption and remaining useful life assessments (Level 3) inputs.

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

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

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**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

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

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then Local Government (Financial Management) Regulation 16(a)(ii), the City was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the then Local Government (Financial Management) Regulation 16(a)(i) which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then Local Government (Financial Management) Regulation 16(a)(i) prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management)* Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the City.

Land under roads from 1 July 2019

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

The City has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

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

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

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Land Held For Sale												
Project 11633 - Disposal of 12 Josephson St	1,301,850	1,301,850	-	-	-	-	-	-	-	-	-	-
Project 11051 - Disposal of 12 Holdsworth St	1,084,875	1,084,886	11	-	-	-	-	-	-	-	-	-
	2,386,725	2,386,736	11	-	-	-	-	-	-	-	-	-
Total - Land held for sale	2,386,725	2,386,736	11	-	-	-	-	-	-	-	-	-
Investment Land												
Project 11633 - Disposal of 12 Josephson St	-	-	-	-	1,448,409	1,150,000	-	(298,409)	6,233,000	6,283,683	50,683	-
Project 10467 Disposal of Car Park 13 The Malls	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	1,448,409	1,150,000	-	(298,409)	6,233,000	6,283,683	50,683	-
Total - Investment property	-	-	-	-	1,448,409	1,150,000	-	(298,409)	6,233,000	6,283,683	50,683	-
Land - freehold land												
Project 11817 Disposal Tapper St Mews	-	-	-	-	-	-	-	-	1,708,000	241,371	-	(1,467,629)
Project 11051 - Disposal of 12 Holdsworth St	-	-	-	-	1,834,000	871,874	-	(1,062,126)	-	-	-	-
Project 10458 - Disposal of 7 Quarry St, Fremantle	-	-	-	-	3,245,000	2,750,000	-	(495,000)	-	-	-	-
Project 11052 - 9 to 15 Quarry St, Fremantle	-	-	-	-	6,075,000	1,971,525	-	(4,104,075)	-	-	-	-
	-	-	-	-	11,255,000	5,593,399	-	(5,661,201)	1,708,000	241,371	-	(1,467,629)
Buildings - non-specialised												
Project 10467 Disposal of Car Park 13 The Malls	-	-	-	-	-	-	-	-	238,100	238,273	2,173	-
Project 11817 Disposal Tapper St Mews	-	-	-	-	-	-	-	-	1,121,763	158,629	-	(963,154)
Project 11052 - 9 to 15 Quarry St, Fremantle	-	-	-	-	856,821	278,075	-	(578,746)	-	-	-	-
Project 11051 - Disposal of 12 Holdsworth St	-	-	-	-	581,855	262,314	-	(319,551)	-	-	-	-
Demolished Assets or Assets not belonging to CoF	5,841,877	-	-	(5,841,877)	-	-	-	-	-	-	-	-
	5,841,877	-	-	(5,841,877)	1,438,686	540,389	-	(898,297)	1,357,863	396,902	2,173	(963,154)
Plant and equipment												
Disposal - various fleet vehicles	-	43,890	43,890	-	-	-	-	-	40,730	38,969	8,361	(8,122)
Project 11863 - Sale Waste Trucks	7,777	6,016	-	(1,761)	8,924	95,000	86,076	-	-	-	-	-
Project 11863 - Sale Waste Trucks	7,777	49,906	43,890	(1,761)	435,889	138,500	-	(297,389)	-	-	-	-
	7,777	49,906	43,890	(1,761)	444,813	233,500	86,076	(297,389)	40,730	38,969	8,361	(8,122)
Total - Property, plant and equipment	6,849,654	49,906	43,890	(6,843,638)	13,138,499	6,367,888	86,076	(6,556,597)	3,107,613	678,242	10,534	(2,439,905)
Infrastructure - Other												
Project 10467 Disposal of Car Park 13 The Malls	-	-	-	-	-	-	-	-	126,631	128,044	1,413	-
	-	-	-	-	-	-	-	-	126,631	128,044	1,413	-
Total - Infrastructure	-	-	-	-	-	-	-	-	126,631	128,044	1,413	-
	9,236,379	2,436,642	43,801	(6,843,638)	14,586,998	7,517,688	86,076	(7,155,295)	9,467,244	7,089,959	62,630	(2,439,905)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Health				
Project 11051 - Disposal of 12 Holdsworth St	1,084,875	1,084,886	11	-
Education				
Demolished Buildings	846,786	-	-	(846,786)
Recreation & Culture				
Assets not belonging to CoF	4,870,000	-	-	(4,870,000)
Demolished Buildings	961,992	-	-	(961,992)
Transport				
Project 11863 - Sale Waste Trucks	-	43,890	43,890	-
Project 11633 Disposal of investment land - 12 Jose	1,301,850	1,301,850	-	-
Other property and services				
Demolished Buildings	163,099	-	-	(163,099)
P-10673 Purchase-Gang Mower	7,777	6,016	-	(1,761)
	9,236,379	2,436,642	43,801	(6,843,638)
	9,236,379	2,436,642	43,801	(6,843,638)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	2020	2019
	\$	\$
Furniture and Fittings	710,135	529,113
Plant and equipment	3,307,266	3,471,863
	4,017,401	3,999,776

(c) Temporarily Idle Assets

The City did not have any idle assets at 30 June 2020.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. FIXED ASSETS

(d) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	754,346	1,662,419	1,522,942
Furniture and Fittings	177,571	149,573	158,007
Plant and equipment	436,475	339,504	578,650
Infrastructure - roads	1,992,341	1,998,774	1,998,883
Infrastructure - Paths	901,465	882,313	882,373
Infrastructure - Drainage	537,243	559,024	559,031
Infrastructure - Parks	1,207,079	1,182,092	1,181,089
Infrastructure - Other	274,378	270,328	273,633
Right of use assets - plant and equipment	614,667	-	-
	6,895,565	7,044,027	7,154,608

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Depreciation rates

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

Asset Class	Useful life	Depreciation Rate	Asset Class	Useful life	Depreciation Rate
Property, Plant & Equipment			Infrastructure		
Community Buildings	0 - 188	0.56% - 10%	Paths	11 - 61	1.66% - 10.00%
Plant & Equipment	5 - 31	3.18% - 20.00%	Drainage	81 - 100	1.00% - 1.25%
Furniture & Fittings	5 - 150	0% - 20.00%	Roads	0 - 91	0% - 9.9%
			Parks	10 - 50	2.00% - 10.00%
Investment Property			Other	21 - 83	1.21% - 4.97%
Buildings	100	0%			

Depreciation on revaluation

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

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

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

CITY OF FREMANTLE
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11 PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(d) Depreciation (Continued)

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful Life in Years	Depreciation Rate	Asset Class	Useful Life in Years	Depreciation Rate
Property, Plant & Equipment			Investment Property		
Land	Not Depreciated	0	Investment Land Not Depreciated		0
Buildings			Investment Build	100	0
Electrical	50 - 95	1.05% - 2%			
Fire	20 - 50	2% - 5%	Infrastructure		
Floor Covering	17.5 - 50	2% - 5.71%	Paths		
Hydraulic	50 - 103	0.97% - 2%	Asphalt	11	10.00%
Furniture & Fittings	37.5 - 62.5	1.6% - 2.67%	Staircases	61	1.66%
Mechanical	10.5 - 55	1.81% - 9.52%	Boardwalks Bridge	21	5.00%
Roof	50 - 143	0.7% - 2%	Brick Paving	21	5.00%
Security	15 - 50	2% - 6.67%	Concrete	21	5.00%
Substructure	50 - 136	0.73% - 2%	Paths	58	1.74%
Superstructure	0 - 188	0.56% - 10%	Seal - Other	21	5.00%
Site Infrastructure	50	2%	Drainage		
Internal Screen	10 - 63	1.59% - 10%	Pipes	100	1.00%
Solar Panel	10	10%	Pits	61	1.25%
Transport	50	2%	Roads		
Plant & Equipment			Asphalt	33	3.08%
Building Security	31	3.18%	Kerbs	91	1.1%
Heavy Vehicles	20	5%	Lighting	25	4.0%
Light Vehicles	10 - 20	5% - 10%	Pavements	74	1.4%
Major Plant	20	5%	Road Structure	Not Depreciated	0.0%
Minor Plant	10 - 20	5% - 10%	Formation	Not Depreciated	0.0%
Other	10	10%	Others	11	9.90%
Outdoor Security	10	10%	Parks		
Parking Equipment	5 - 10	10% - 20%	Fences	20 - 50	2% - 5%
Furniture & Fittings			Furniture	10 - 40	2.5% - 10%
Art Centre	10 - 50	2% - 10%	Hard Landscape	20 - 21	5%
Art Collection	Not Depreciated	0%	Irrigation	20 - 21	5%
AV Equipment	7 - 10	10% - 14.29%	Lighting	20 - 43	2.33% - 5%
Comms Equipment	7 - 10	10% - 14.29%	Other	10 - 21	5% - 10%
Community Centres	10 - 50	2% - 10%	Park Equipment	10 - 21	5% - 10%
External Art	75 - 150	0.67% - 1.33%	Sport Fields	20 - 21	5%
Hardware	7 - 10	10% - 14.29%	Structures	15 - 21	5% - 6.67%
Kitchen Equipment	10	10%	Others		
Leisure Centre	7 - 50	2% - 14.29%	Bus Shelters	21	4.97%
Office Equipment	10	10%	Car Park	30 - 83	1.21% - 3.38%
Office Furniture	10 - 50	2% - 10%			
Other	10	10%			
Special Equipment	5-10	10% - 20%			
Right of use (plant and equipment)	Based on the remaining lease				

CITY OF FREMANTLE
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12. LEASES

(a) Right of Use Assets

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

	Right of use assets - plant and equipment	Right of use assets Total
	\$	\$
Carrying amount at 30 June 2019		
Recognised on initial application of AASB 16	1,287,918	1,287,918
Restated total equity at the beginning of the financial year	1,287,918	1,287,918
Additions	972,900	972,900
Depreciation (expense)	(614,667)	(614,667)
Carrying amount at 30 June 2020	1,646,151	1,646,151
(b) Cash outflow from leases		
Interest expense on lease liabilities	35,164	35,164
Lease principal expense	716,813	716,813
Total cash outflow from leases	751,977	751,977
(c) Other expenses and income relating to leases		
Short-term lease payments recognised as expense	9,697	9,697
Expenses for variable lease payment not recognised as a liability	20,975	20,975
	30,672	30,672

The City has 11 leases relating to plant and equipment, car parks and rental properties with various lease terms (Note 17). Two leases expired in 2019/20 FY, which is recognised as lease expenditure rather than right of use assets. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the City is committed.

The City has not revalued the right of use assets relating to leased plant and equipment as the difference between the fair value and carrying amount is immaterial.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City 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 City uses its incremental borrowing rate.

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

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

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than concessionary vested improvements) under zero cost leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

CITY OF FREMANTLE
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13. REVALUATION SURPLUS

	2020 Opening Balance	Correction of Error	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance	2019 Opening Balance	2019 Closing Balance
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	142,772,958	-	142,772,958		-	(59,528,111)	(59,528,111)	83,244,847	142,772,958	142,772,958
Revaluation surplus - Land - vested in and under the control of Council	5,285,777	-	5,285,777	(5,285,777)	-	-	-	-	5,285,777	5,285,777
Revaluation surplus - Buildings - non-specialised	56,919,788	1	56,919,789		35,124,945	-	35,124,945	92,044,734	56,919,788	56,919,788
Revaluation surplus - Furniture and Fittings	1,570,770	1	1,570,771	(1,570,771)	-	-	-	-	1,570,770	1,570,770
Revaluation surplus - Plant and equipment	241,025	-	241,025	(241,025)	-	-	-	-	241,025	241,025
Revaluation surplus - Infrastructure - roads	49,110,387	1	49,110,388		-	-	-	49,110,388	49,110,387	49,110,387
Revaluation surplus - Infrastructure - Paths	10,533,150	1	10,533,151		-	-	-	10,533,151	10,533,150	10,533,150
Revaluation surplus - Infrastructure - Drainage	24,401,607	-	24,401,607		-	-	-	24,401,607	24,401,607	24,401,607
Revaluation surplus - Infrastructure - Parks	826,395	4	826,391		-	-	-	826,391	826,395	826,395
Revaluation surplus - Infrastructure - Other	6,311,658	2	6,311,656		-	-	-	6,311,656	6,311,658	6,311,658
	297,973,515	(2)	297,973,513	(7,097,573)	35,124,945	(59,528,111)	(24,403,166)	266,472,774	297,973,515	297,973,515

Movements on revaluation of land & buildings and infrastructure are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

14. INVESTMENT PROPERTY

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Non-current assets - at fair value			
Carrying balance at 1 July	31,556,082		39,195,014
Capitalised subsequent expenditure	93,171		22,068
Classified as held for sale or disposal	-		(1,428,000)
Transfer to freehold land	(2,604,000)		-
Disposals	-		(6,233,000)
Net gain/(loss) from fair value adjustment	(6,391,253)		-
Closing balance at 30 June	22,654,000		31,556,082
Amounts recognised in profit or loss for investment properties			
Rental income	863,483		976,097
Reimbursement Income	12,386		17,015
Direct operating expenses from property that generated rental income	(12,394)		(17,120)
Leasing arrangements			
Investment properties are leased to tenants under long-term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows:			
Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:			
Within one year	973,278	954,372	1,002,868
Later than one year but not later than 5 years	3,014,084	-	3,069,327
Later than 5 years	-	-	792,925
	3,987,362	954,372	4,865,120

SIGNIFICANT ACCOUNTING POLICIES

Investment properties
Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City. They are carried at fair value. Changes in the fair values are presented in profit or loss as a part of other revenue.

Fair value of investment properties
A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, terminal yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

15. TRADE AND OTHER PAYABLES

	2020	2019
	\$	\$
Current		
Sundry creditors	1,172,487	1,949,598
Prepaid rates	403,070	375,926
Accrued Expenses	3,763,700	1,425,078
Accrued salaries and wages	579,152	511,646
Bonds and deposits held	1,151,093	1,634,808
Accrued interest on long term borrowings	89,089	95,880
Debtors invoiced in advance	163,501	238,149
Deferred Income	12,964	12,964
	7,335,056	6,244,049

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Prepaid rates

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

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

16. CONTRACT LIABILITIES

	2020	2019
	\$	\$
Current		
Contract liabilities from contracts with customers	212,733	-
Contract liabilities from transfers for recognisable non financial assets - Capital	6,283,234	-
	<u>6,495,967</u>	<u>-</u>
Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:		
Less than 1 year	<u>6,495,967</u>	<u>6,495,967</u>

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

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

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

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

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

17. LEASE LIABILITIES

(a) Lease Liabilities

	2020	2019
	\$	\$
Current	396,717	-
Non-current	1,147,288	-
	<u>1,544,005</u>	<u>-</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual Lease Principal 1 July 2019	30 June 2020 Actual New Leases	30 June 2020 Actual Lease Principal Repayments	30 June 2020 Actual Lease Principal Outstanding	30 June 2020 Actual Lease Interest Repayments
					\$	\$	\$	\$	\$
Governance									
Lease - 01 NetApp + Cisco	1	Capital Finance	3%	48 months	145,113	-	(139,945)	5,168	(1,541)
Lease - 03 Folding Machine	3	Pitney Bowes	3%	60 months	7,543	-	(4,262)	3,281	(166)
Lease - 04 Printer	4	Ricoh Finance	3%	24 months	73,359	-	(51,464)	21,895	(1,477)
Lease - 05 MS Surface	5	Capital Finance	3%	36 months	402,209	-	(316,023)	86,186	(8,079)
Lease - 10 Data Centre	10	Rosecrown Inves	3%	60 months	56,295	-	(23,653)	32,642	(1,347)
Law, order, public safety									
Lease - 09 Legal Centre	9	Rosecrown Inves	3%	60 months	99,359	-	(37,558)	61,801	(2,442)
Recreation and culture									
Lease - 06 Pool Cleaner	6	John Shenton Pu	3%	24 months	-	19,435	(3,161)	16,274	(179)
Lease - 07 Gym Equipment	7	Capital Finance	3%	48 months	93,968	-	(22,462)	71,506	(2,478)
Lease - 08 Restaurant - Salt	8	Department of Pl	3%	120 months	183,637	-	(28,392)	155,245	(4,848)
Lease - 11 Car Park 12 A+B	11	Burgess Rawson	3%	120 months	226,435	-	(69,232)	157,203	(5,768)
Lease - 12 Car Park 19	12	Burgess Rawson	3%	120 months	-	953,465	(20,661)	932,804	(6,839)
					<u>1,287,918</u>	<u>972,900</u>	<u>(716,813)</u>	<u>1,544,005</u>	<u>(35,164)</u>

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

18. INFORMATION ON BORROWINGS

(a) Borrowings

	2020	2019
	\$	\$
Current	3,033,905	2,079,262
Non-current	24,335,744	7,284,268
	27,369,649	9,343,530

(b) Repayments - Borrowings

Particulars	Loan Number	Expiry Date of Loan	Interest Rate	Actual Principal 1 July 2019	30 June 2020 Actual New Loans	30 June 2020 Actual Principal repayments	30 June 2020 Actual Interest repayments	30 June 2020 Actual Principal outstanding	Budget Principal 1 July 2019	30 June 2020 Budget New Loans	30 June 2020 Budget Principal repayments	30 June 2020 Budget Interest repayments	30 June 2020 Budget Principal outstanding	Actual Principal 1 July 2019	30 June 2019 Actual Principal repayments	30 June 2019 Actual Interest repayments	30 June 2019 Actual Principal outstanding
Governance																	
307 Walyalup Civic Centre and Library Recreation and culture	307	28/06/2040	1.96%	-	20,000,000	-	(17,454)	20,000,000	-	20,000,000	-	(439,026)	20,000,000	-	-	-	-
269 Heritage Restoration Projects	269	1/07/2019	6.18	20,172	-	(20,172)	-	-	20,173	-	(20,173)	-	-	-	(77,666)	(3,713)	20,172
286 Leighton Beach Kiosk & Change	286	1/07/2025	3.44	946,303	-	(138,132)	(35,637)	808,171	946,304	-	(138,132)	(35,637)	808,172	1,079,784	(133,481)	(41,288)	946,303
301 Leighton Beach Kiosk	301	1/07/2026	3.18	275,519	-	(34,381)	(9,789)	241,138	275,520	-	(34,381)	(9,789)	241,139	308,836	(33,319)	(11,093)	275,519
303 Fremantle Boys School Transport	303	28/05/2027	2.86	575,488	-	(64,868)	(19,619)	510,520	575,487	-	(64,868)	(19,634)	510,519	638,631	(63,143)	(21,880)	575,488
Streetscape Programme	223	1/07/2019	7.23	12,476	-	(12,476)	-	-	12,475	-	(12,475)	-	-	80,196	(47,722)	(2,400)	12,476
Streets Ahead (1)	225	1/07/2020	6.96	111,191	-	(88,168)	(4,336)	23,023	111,191	-	(88,168)	(4,335)	23,023	193,400	(82,206)	(10,916)	111,191
Streets Ahead Programme (2)	232	1/07/2021	6.56	188,368	-	(80,274)	(10,067)	108,094	188,368	-	(80,274)	(10,067)	108,094	263,511	(75,143)	(16,751)	188,368
Streets Ahead Programme (3)	236	1/07/2022	6.56	210,809	-	(60,114)	(12,604)	150,695	210,809	-	(60,115)	(12,604)	150,694	267,081	(56,272)	(16,859)	210,809
Footpath Replacements	265	-	7.53	-	-	-	-	-	-	-	-	-	-	10,571	(10,571)	-	-
Road Asset Program	271	1/07/2020	5.93	159,671	-	(126,791)	(5,858)	32,880	159,672	-	(126,791)	(5,858)	32,881	273,214	(119,543)	(13,956)	159,671
Footpath Asset Program	272	1/07/2020	5.93	87,820	-	(69,755)	(3,222)	18,065	87,819	-	(69,755)	(3,222)	18,064	153,558	(65,748)	(7,576)	87,820
Road Asset Program	277	1/07/2021	5.56	275,473	-	(118,218)	(13,014)	157,255	275,473	-	(118,218)	(13,015)	157,255	387,341	(111,858)	(20,144)	275,473
Footpath Asset Program	278	1/07/2021	5.56	135,130	-	(57,991)	(6,384)	77,139	135,131	-	(57,991)	(6,392)	77,140	190,006	(54,876)	(9,881)	135,130
Road Rehabilitation & Improvement p	280	1/07/2022	3.93	221,345	-	(65,135)	(8,524)	156,210	221,345	-	(65,135)	(8,524)	156,210	283,982	(62,637)	(11,428)	221,345
Footpath Replacement Program	281	1/07/2022	3.93	128,956	-	(37,948)	(4,966)	91,008	128,956	-	(37,948)	(4,966)	91,008	165,446	(36,492)	(6,858)	128,956
Road Asset Program	284	1/07/2023	4.01	308,354	-	(67,922)	(12,629)	240,432	308,354	-	(67,922)	(12,629)	240,432	373,619	(65,265)	(15,709)	308,354
Road Asset Program	269	1/07/2024	3.99	1,013,517	-	(177,123)	(42,459)	836,394	1,013,517	-	(177,123)	(42,459)	836,394	1,183,745	(170,228)	(50,453)	1,013,517
Footpath Asset Program	290	1/07/2024	3.99	204,431	-	(35,726)	(6,564)	168,705	204,431	-	(35,726)	(6,564)	168,705	238,767	(34,336)	(10,177)	204,431
Road Asset Program	291	1/07/2024	3.99	172,758	-	(30,191)	(7,237)	142,567	172,758	-	(30,191)	(7,237)	142,567	201,774	(29,016)	(8,500)	172,758
Road Asset Program	295	1/07/2025	3.44	598,926	-	(87,428)	(22,555)	511,501	598,926	-	(87,428)	(22,554)	511,501	663,407	(64,481)	(26,119)	598,926
Footpath Asset Program	298	1/07/2025	3.44	171,712	-	(25,069)	(6,466)	146,647	171,712	-	(25,069)	(6,466)	146,647	195,933	(24,221)	(7,488)	171,712
Drainage Asset Program	297	1/07/2025	3.44	199,643	-	(29,142)	(7,518)	170,501	199,642	-	(29,142)	(7,518)	170,500	227,803	(28,160)	(8,706)	199,643
Road Asset Program	300	1/07/2026	3.15	639,599	-	(79,812)	(22,724)	559,787	639,599	-	(79,812)	(22,724)	559,786	718,945	(77,346)	(25,751)	639,599
Acquisition 73 Hampton Road	294	1/07/2024	4.03	193,101	-	(33,717)	(8,146)	159,384	193,101	-	(33,717)	(8,146)	159,384	225,493	(32,392)	(9,714)	193,101
Heavy Vehicles	305	28/05/2027	2.86	411,063	-	(46,406)	(14,014)	364,657	411,063	-	(46,406)	(14,025)	364,657	456,165	(45,102)	(15,829)	411,063
Economic services																	
279 Fremantle Markets Upgrade	279	1/07/2021	5.56	137,736	-	(59,109)	(6,507)	78,627	137,737	-	(59,109)	(6,507)	78,628	193,670	(55,934)	(10,072)	137,736
283 Fremantle Markets Upgrade	283	1/07/2022	3.93	147,584	-	(43,423)	(5,683)	104,141	147,583	-	(43,423)	(5,683)	104,140	189,322	(41,756)	(7,619)	147,584
				7,547,125	20,000,000	(1,689,564)	(315,977)	25,857,561	7,547,125	20,000,000	(1,689,565)	(737,561)	25,857,560	9,266,057	(1,718,932)	(389,680)	7,547,125
Share of SMRC* Loans				1,796,405	-	(284,317)	-	1,512,088	-	-	-	-	-	2,203,158	-	-	1,796,405
				9,343,530	20,000,000	(1,973,861)	(315,977)	27,369,649	7,547,125	20,000,000	(1,689,565)	(737,561)	25,857,560	11,471,215	(1,718,932)	(389,680)	9,343,530

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

18. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2019/20

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2020 Actual	2020 Budget	2020 Actual	2020 Budget		
307 Walyalup Civic Centre and Library	WATC*	Debenture	20 years	1.96%	20,000,000	20,000,000	19,408,174	20,000,000	17,454	591,826
* WA Treasury Corporation					20,000,000	20,000,000	19,408,174	20,000,000	17,454	591,826

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2019	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2020
307 Walyalup Civic Centre and Library	19/06/2020	\$ -	20,000,000	(19,408,174)	591,826
* WA Treasury Corporation		-	20,000,000	(19,408,174)	591,826

(e) Undrawn Borrowing Facilities

	2020	2019
Credit Standby Arrangements		
Bank overdraft limit	-	-
Bank overdraft at balance date	-	-
Credit card limit	450,000	450,000
Credit card balance at balance date	(22,629)	(77,179)
Total amount of credit unused	427,371	372,821
Loan facilities		
Loan facilities - current	3,033,905	2,079,262
Loan facilities - non-current	24,335,744	7,264,268
Lease liabilities - current	396,717	-
Lease liabilities - non-current	1,147,288	-
Total facilities in use at balance date	28,913,654	9,343,530
Unused loan facilities at balance date	nil	nil

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 29.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

19. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	3,107,193	2,687,771	5,794,964
Non-current provisions	-	994,278	994,278
	3,107,193	3,682,049	6,789,242
Additional provision	2,787,622	564,552	3,352,174
Amounts used	(2,734,682)	(402,987)	(3,137,669)
Balance at 30 June 2020	3,160,133	3,843,614	7,003,747
Comprises			
Current	3,160,133	2,864,691	6,024,824
Non-current	-	978,923	978,923
	3,160,133	3,843,614	7,003,747
Amounts are expected to be settled on the following basis:	2020 \$	2019 \$	
Less than 12 months after the reporting date	3,137,669	3,445,934	
More than 12 months from reporting date	4,175,710	3,447,787	
Expected reimbursements from other WA local governments	(309,632)	(104,479)	
	7,003,747	6,789,242	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the City'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 City'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

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

Other long-term employee benefits (Continued)

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

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

Provisions

Provisions are recognised when the City 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.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

20. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	18,651,646	17,356,832	16,146,977
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(8,483,120)	(5,457,180)	(2,800,465)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,882)	-	(175,171)
Adjustments to fair value of investment property	6,391,253	-	-
Change of accounting policy - Adjustments to vested land	122	-	-
Adjustments to fair value of assets held for sale	-	-	1,566,457
Depreciation on non-current assets	6,895,565	7,044,027	7,154,608
(Profit)/loss on sale of asset	6,799,737	7,069,220	2,377,275
Share of profits of associates	(1,154,490)	-	306,893
Loss on revaluation of fixed assets	-	-	-
Reversal of loss on revaluation of fixed assets	-	-	-
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(905,640)	500,000	(87,782)
(Increase)/decrease in other assets	313,146	0	608,893
(Increase)/decrease in inventories	(2,522)	(20,000)	78,697
Change in accounting policies transferred to retained surplus	-	(1,523,843)	-
(Increase)/decrease in contract assets	(13,787)	-	-
Increase/(decrease) in payables	(1,394,004)	(450,002)	354,357
Increase/(decrease) in provisions	214,505	(30,000)	283,888
Increase/(decrease) in contract liabilities	5,253,713	-	-
Non-operating grants, subsidies and contributions	(4,389,469)	(4,101,932)	(2,659,194)
Net cash from operating activities	9,522,127	3,030,290	7,008,456

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	74,281,467	72,931,673
General purpose funding	51,814,565	45,931,488
Law, order, public safety	2,533,994	1,655,264
Health	-	1,086,501
Education and welfare	8,215,874	16,441,984
Community amenities	5,585,419	4,754,533
Recreation and culture	110,711,294	117,308,278
Transport	153,651,894	160,122,904
Other property and services	77,591,631	76,209,191
	<u>484,386,138</u>	<u>496,441,816</u>

22. CONTINGENT LIABILITIES

The City did not have any contingent liabilities as at 30 June 2020.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

23. CAPITAL COMMITMENTS

	2020	2019
	\$	\$
Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	22,930,107	48,165,776
	<u>22,930,107</u>	<u>48,165,776</u>
Payable:		
- not later than one year	22,930,107	43,271,832
- later than one year but not later than five years	-	4,893,955
	<u>22,930,107</u>	<u>48,165,787</u>

The capital expenditure projects outstanding at the end of the current reporting period mainly represents:

- (i) Architectural services for the new Fremantle Golf Course Club House and Community Centre
- (ii) Construction costs of Walyalup Civic Centre and Library
- (iii) Construction costs for interior architect of Walyalup Civic Centre and Library
- (iv) Construction costs for project management of Walyalup Civic Centre and Library
- (v) Construction cost for Kings Square Public Realm
- (vi) Construction costs for quantity surveying services for Walyalup Civic Centre and Library

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

24. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the Mayor.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Local Government Allowance Exp - Mayor	85,265	89,753	88,864
Local Government Allowance Exp - Deputy Mayor	20,592	22,438	22,216
Meeting Allowance Exp - Mayor	45,141	47,516	47,046
Meeting Allowance Exp - Deputy Mayor	29,072	31,678	31,364
Meeting Allowance Exp - Elected Member	330,671	348,458	345,004
Other Allowance Exp - Mayor	4,599	3,535	3,500
Other Allowance Exp - Deputy Mayor	2,357	3,535	3,500
Other Allowance Exp - Elected Members	37,954	38,885	38,500
Other Allowance Exp - Mayor Vehicle	2,245	6,500	6,895
	557,896	592,298	586,889

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the City during the year are as follows:

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	1,159,765	1,283,991
Post-employment benefits	111,802	118,120
Other long-term benefits	219,057	39,561
	1,490,624	1,441,672

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

24. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

The following transactions occurred with related parties:	2020 Actual \$	2019 Actual \$
Purchase of goods and services	126,109	94,200

Amounts outstanding from related parties:

Trade and other receivables	537	-
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Related Parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the City under normal employment terms and conditions.

iii. Entities subject to significant influence by the City

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.

iv. Joint venture entities accounted for under the proportionate consolidation method

The City is a participant in the Canning Vale Regional Resource Recovery Centre (RRRC). The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note 25.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS

The SMRC is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, East Fremantle, Fremantle, Kwinana, Melville, and Rockingham.

The SMRC is responsible for developing environmentally sustainable waste management solutions for the communities of the Participants.

The member local governments have jointly agreed to establish SMRC under an Establishment Agreement and each participant 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 the projects were established through separate project participants' agreements. The City of Kwinana are not participants in the RRRC project. In addition to the above two projects, the support activities of SMRC such as Administrative activities, Education and Marketing and 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 and City of Cockburn in June 2019.

(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 Council's share as on 30 June 2020:

SMRC Existing Undertakings Proportional Equity Share:	17.05%
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(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 Council's share as on 30 June 2020:

RRRC Project Proportional Equity Share:	20.67%
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CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS (Continued)

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 the 30 June 2023.

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

The Council guaranteed by way of agreement to its share of the loan liability to the SMRC and the WATC. The Council'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.

As at 30 June 2020, the balance outstanding against the lending facility stood at:	\$	9,913,250
with the Council's share of this liability being:	\$	1,210,408
using the current cost/profit sharing percentage of:		12.21%

(c) Office Accommodation Project

The Office Project pertains to SMRC's office located at 9 Aldous Place, Booragoon, Western Australia.

The Council's equity share of the project is based on their proportional populations.

The Council's share as on 30 June 2020:

Office Accommodation Project Proportional Equity Share:	16.97%
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Office Accommodation - Lending Facility

As a SMRC participant, Council 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 SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2 million.

As at 30 June 2020, the balance outstanding against the lending facility stood at:	\$	1,800,000
with the Council's share of this liability being:	\$	301,680
using the current cost/profit sharing percentage of:		16.76%

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS (Continued)

	2020	2019
	\$	\$
(a) Carrying amount of investment in associate		
The City's share in the net assets of the SMRC (excluding equity)	4,528,576	3,658,403
Equity Ratio	17.05%	11.19%
Represented by Share of Joint Venture entity's Financial Position:		
Current assets	3,664,885	3,539,271
Non current assets	6,222,368	3,864,226
Total assets	9,887,253	7,403,497
Current liabilities	1,904,782	1,589,515
Non current liabilities	3,453,895	2,155,579
Total liabilities	5,358,677	3,745,094
Net assets	4,528,576	3,658,403
Net Increase / (Decrease) in Share of Joint Venture's Equity - SMRC	870,173	(715,646)
- Share of associates profit/(loss) from ordinary activities	325,537	-
- Share of associates other comprehensive income arising during the period	544,636	(715,646)
- Share of associates total comprehensive income arising during the period	870,173	(715,646)
Carrying amount at beginning of period	3,658,403	4,374,049
- Share of associates total comprehensive income arising during the period	870,173	(715,646)
Carrying amount at end of period	4,528,576	3,658,403
(b) Share of joint operations		
Share in Net Assets	870,173	(715,646)
Share in SMRC Loans (Note 18(b))	284,317	408,753
	1,154,490	(306,893)

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

26. MAJOR LAND TRANSACTIONS

(a) Details

The Kings Square Project is the integrated development and redevelopment of a number of City owned and previously owned properties and functions -The Library (demolished), Administration Offices (demolished), Queensgate Centre (disposed), Queensgate Car Park (disposed), Spicer Site (disposed), Fremantle Visitor Centre and the public spaces within the Kings Square Precinct - in conjunction with the redevelopment of the adjoining old Myer Building owned by Sirona Capital Management (Sirona). The City of Fremantle and Sirona have signed a contract in regard to this redevelopment.

This project involves the redevelopment of the Council's Civic and Library Building, with provision initially been made in the 2017/18 budget for those works to commence and construction will continue into budget 2020/21. The total Kings Square Redevelopment is a two to four year project and is being funded through various sale of properties, loan borrowings and reserve funds.

The 12 Josephson Street land and 12 Holdsworth Street land was settled in 2019/20 financial year with sales proceeds of \$2,386,736.

The 7 and 9 Quarry Street land is re-budgeted for sale in 2020/21 financial year with sale proceeds of \$5,000,000.

The sales proceeds were transferred to Investment Reserve to fund Kings Square project.

(b) Current year transactions

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash inflows			
- Loan proceeds	20,000,000	20,000,000	-
- Sale proceeds			
8 Henderson Street, Fremantle (Spicers Site)	-	-	6,650,000
7 Quarry Street Fremantle	-	2,750,000	-
12 Josephson Street	1,301,850	1,150,000	-
9 Quarry Street Fremantle	-	2,250,000	-
12 Holdsworth Street	1,084,886	1,134,188	-
	22,386,736	27,284,188	6,650,000
Cash outflows			
Transfer to Reserve - Sale Proceeds	(2,386,736)	(7,284,188)	(6,650,000)
Civic and Library Building construction	(19,408,174)	(20,000,000)	-
Transfer to unspent loan	(591,826)	-	-
	(22,386,736)	(27,284,188)	(6,650,000)
Net cash flows	-	-	-

(c) Expected future cash flows

	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$	Total \$
Cash outflows					
Transfer to Reserve - Sale Proceeds	(5,000,000)	-	-	-	(5,000,000)
	(5,000,000)	-	-	-	(5,000,000)
Cash inflows					
- Sale proceeds					
7 Quarry Street Fremantle	2,750,000	-	-	-	2,750,000
9 Quarry Street Fremantle	2,250,000	-	-	-	2,250,000
	5,000,000	-	-	-	5,000,000
Net cash flows	-	-	-	-	-

(d) Assets and liabilities

Land held for resale included within Note 8

	2020 \$	2019 \$
Current Inventory		
Land held for resale - cost		
7 - 15 Quarry Street	4,243,000	-
12 Josephson Street	-	1,301,850
12 Holdsworth Street	-	1,084,875
	4,243,000	2,386,725

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION

(a) Rates

	Rate in \$	Number of Properties	2019/20 Actual Rates/bil Value \$	2019/20 Actual Revenue \$	Actual Interim Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	Budget Interim Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
RATE TYPE										
Differential general rate / general rate										
Gross rental valuations										
Residential Improved	0.073327	9,399	263,363,162	19,311,596	183,806	19,495,402	19,311,596	200,000	16,511,596	18,822,132
Commercial and Industrial General	0.081596	1,458	152,067,002	12,408,052	21,180	12,429,232	12,408,052	-	12,408,052	12,194,618
City Centre Commercial	0.068286	378	84,686,468	7,307,255	7,284	7,314,519	7,307,255	-	7,307,255	7,179,615
Nightclubs	0.146852	3	2,075,831	304,425	0	304,425	304,425	-	304,425	299,402
Residential Short Term Accommodation	0.081586	121	3,059,339	249,599	7,954	257,553	249,599	-	249,599	446,603
Unimproved valuations										
Vacant Residential	0.117364	174	4,600,790	539,966	(23,354)	516,612	539,966	-	539,966	525,887
Vacant Commercial and Industrial General	0.146651	48	2,375,150	348,318	(6,424)	341,894	348,318	-	348,318	348,486
Sub-Total										
	Minimum \$	11,582	512,227,742	40,469,211	190,426	40,669,637	40,468,211	200,000	40,669,211	38,816,383
Minimum payment										
Gross rental valuations										
Residential Improved	1,344	4,192	66,872,304	5,634,048	-	5,634,048	5,634,048	-	5,634,048	5,396,160
Commercial and Industrial General	1,344	304	3,479,120	408,576	-	408,576	408,576	-	408,576	366,960
City Centre Commercial	1,344	57	610,830	76,608	-	76,608	76,608	-	76,608	75,240
Residential Short Term Accommodation	1,344	42	591,760	56,448	-	56,448	56,448	-	56,448	19,800
Unimproved valuations										
Vacant Residential	1,302	144	1,181,455	187,488	-	187,488	187,488	-	187,488	202,082
Vacant Commercial and Industrial General	1,344	9	46,830	12,096	-	12,096	12,096	-	12,096	11,880
Sub-Total										
		4,748	72,785,264	8,375,264	-	8,375,264	8,375,264	-	8,375,264	6,072,122
		16,330	585,013,041	48,844,475	190,426	47,034,901	46,844,475	200,000	47,044,475	45,888,505
Discounts/concessions (refer Note 27 (d))						(233,722)			(233,162)	(238,514)
Total amount raised from general rate						46,801,179			46,811,313	45,649,991
Specified Area Rate (Note 27(b))						162,157			161,975	159,116
Totals						46,963,336			46,973,288	45,809,107

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

Prepaid rates are, until the taxable event has occurred (start of

Rates (Continued)

(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 City recognises revenue for the prepaid rates that have not been refunded.

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CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION (Continued)

(b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	2019/20 Rateable Value	2019/20 Rate Revenue	2019/20 Interim Rate Revenue	2019/20 Back Rate Revenue	Specified Area Rate Revenue	2019/20 Budget Rate Revenue	2019/20 Budget Back Rate Revenue	2019/20 Budget Interim Rate Revenue	2019/20 Total Budget Revenue	2018/19 Total Actual Revenue
CBD Security Levy	GRV	0.001070	99,400,593	108,354	180	0	108,534	108,352	0	0	108,352	104,470
Leighton Maintenance	GRV	0.005022	11,075,015	55,623	0	0	55,623	55,623	0	0	55,623	54,637
			110,475,608	161,977	180	0	162,157	161,975	0	0	161,975	159,116
Specified Area Rate	Purpose of the rate	Area/properties Rate imposed	2019/20 Actual Rate Applied to Costs	2019/20 Actual Rate Set Aside to Reserve	2019/20 Actual Reserve Applied to Costs	2019/20 Budget Rate Applied to Costs	2019/20 Budget Rate Set Aside to Reserve	2019/20 Budget Reserve Applied to Costs				
CBD Security Levy	A safety and security strategy for a specified area of the Fremantle CBD.	Bounded by Parry Street, South Terrace, Suffolk Street, Fishing Boat Harbour (West of Mews Road) and along the coast to Bathurst Beach, Fleet Street, Phillimore Street and Elster Place	106,534	106,534	106,534	106,352	0	0				
Leighton Maintenance	To fund the above normal costs associated with maintaining the higher standard of landscaping of the Leighton Residential Area	All properties within the Leighton Beach area and that as this time are located on Port Beach Road, Leighton Beach Boulevard and Freeman Loop.	42,698	55,623	42,698	55,623	55,623	55,623				
			149,232	162,157	149,232	161,975	55,623	55,623				

(c) **Service Charges**

	Amount of Charge	2019/20 Actual Revenues Raised	2019/20 Actual Charges Applied to Costs	2019/20 Actual Charges Set Aside to Reserve	2019/20 Actual Reserve Applied to Costs	2019/20 Budget Charges Applied to Costs	2019/20 Budget Charges Set Aside to Reserve	2019/20 Budget Reserve Applied to Costs	2018/19 Total Revenue
Community Bore	\$ 124	\$ 8,596	\$ 8,596	\$ 0	\$ 0	\$ 11,919	\$ 0	\$ 11,919	\$ 7,578
		8,596	8,596	0	0	11,919	0	11,919	7,578
Nature of the Service Charge	Objects of the Charge	Reasons for the Charge				Anal/Properties Charge Imposed			
Community Bore	To apply a service charge on those dwellings making use of the bore within the WGV development.	To fund the associated costs required to maintain the community bore within the WGV development.				All dwellings within Landcorp's WGV development (former Kim Boazley School site) between Hipsley Street, Wanganui Avenue, Walters Street and Yallgo Avenue in White Gum Valley.			

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CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
Nightclubs	Concession			(83,726)	(83,727)	(82,800)
Sporting Clubs	Waiver			(165,347)	(164,426)	(163,105)
Pensioners - 253 High Street, Fremantle	Concession			(1,172)	(1,173)	-
Gross Lease	Concession			(7,025)	(7,024)	(6,893)
Various Short Term Accommodation	Concession			-	(2,860)	(5,916)
Crown Land Lease	Concession			(2,342)	(2,342)	-
Planning Restricted Land	Concession			(1,810)	(1,810)	-
Pensioner - 7A Watkins Street	Concession			(2,500)	-	-
				(233,722)	(233,162)	(238,514)
Total discounts/concessions (Note 27(a))				(233,722)	(233,162)	(238,514)

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Nightclubs	GRV - Nightclubs	Annual rates are adjusted to provide a concession for areas of the property which are not used as a night club.	Due to higher rate in the dollar for Night Club GRV differential which only occupies a portion of the property.
Sporting Clubs	Sporting Clubs - Rates	Assisting sporting clubs due to the community benefits provided by the clubs.	Due to sporting clubs being rateable under the Local Government Act 1995. Rating of the sporting clubs commenced in May 2006.
Pensioners - 253 High Street, Eligible pensioners at 253 High Street, Fremantle		Assist occupants with eligible pension concession cards to receive calculated concession.	Annual rates effective 01/07/2001 have been recalculated and a concession applied. The concession is the net difference between the amount of the minimum payment less the amount of rates that would apply if they were calculated using the units gross rental value.
Gross Lease	Gross Up Leases	Annual rates and levies are included within the grossed up lease agreement.	Due to annual rates and levies are included within the grossed up lease agreement.
Various Short Term Accommodation	Ceased to operate for short term accommodation and notified prior to required date	Annual rates are adjusted to provide a concession for properties which are no longer used for short term accommodation.	Due to higher rate in the dollar for Short Term Accommodation GRV differential.
Crown Land Lease	Leasee prohibited development	Annual rates adjusted to provide a concession for the portion of the property that cannot be developed.	Main Roads WA ownership of property prohibits its development.
Planning Restricted Land	Owner of re-zoned land	Development of the property is limited by the current zoning status.	Any proposed development must be approved by WAPC who have indicated that approval would not be forthcoming.
Pensioner - 7A Watkins Street Inter Vivos Tenant		Assistance provided to pensioner upon multiple prior year annual rates recalculation and deferred amounts transferred to current.	An historic administrative interpretation of Inter Vivos agreement resulted in the allowance of a state government rebate and deferral of rates in error.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	30 th August 2019	0.00	0.00%	11.00%
Option Two				
First instalment	30 th August 2019	0.00	5.50%	11.00%
Second instalment	8 th November 2019	13.40	5.50%	11.00%
Option Three				
First instalment	30 th August 2019	0.00	5.50%	11.00%
Second instalment	8 th November 2019	13.40	5.50%	11.00%
Third instalment	10 th January 2020	13.40	5.50%	11.00%
Fourth instalment	13 th March 2020	13.40	5.50%	11.00%
Option Four				
Weekly by direct debit of 40 payments **		30.00	5.50%	11.00%
**Weekly payments on Friday commencing 30 th August 2019 with final payment on 29 th May 2020 - 40 repayments				
Option Five				
Fortnight by direct debit of 20 payments ***		30.00	5.50%	11.00%
*** Fortnightly payments on Friday commencing 30 th August 2019 with final payment on 22 nd May 2020 - 20 repayments				

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Interest on unpaid rates	145,610	144,000	138,236
Interest on instalment plan	254,323	250,000	250,373
Charges on instalment plan	175,996	202,000	197,417
	575,929	596,000	586,026

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

28. RATE SETTING STATEMENT INFORMATION

Note	2019/20		2018/19	
	2019/20 (30 June 2020 Carried Forward)	2019/20 Budget (30 June 2020 Carried Forward)	2019/20 (1 July 2019 Brought Forward)	2018/19 (30 June 2019 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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	(43,901)	(86,076)	(62,630)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,882)	-	(175,171)
Less: Value adjustments to vested land through profit and loss		122		
Less: Share of net profit of associates and joint ventures accounted for using the equity method		(1,154,491)	-	306,893
Movement in investment property (non-current)	14	6,391,253	-	717,332
Movement in pensioner deferred rates (non-current)		(29,005)	-	(25,633)
Movement in employee benefit provisions (non-current)		(15,355)	-	(3,253)
Add: Loss on disposal of assets	11(a)	6,843,638	7,155,296	2,439,905
Add: Amortisation		(12,964)	-	(12,964)
Add: Depreciation on non-current assets	11(d)	6,895,565	7,044,027	7,154,608
Non cash amounts excluded from operating activities		18,871,980	14,113,247	10,339,087
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	4	(29,221,018)	(8,373,096)	(29,334,823)
Less: Current assets not expected to be received at end of year				
- Land held for resale	8	(4,243,000)	-	(2,386,725)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	18(a)	3,033,905	2,200,374	2,079,262
- Current portion of lease liabilities		396,717	-	-
Total adjustments to net current assets		(30,033,396)	(6,172,722)	(29,642,286)
Net current assets used in the Rate Setting Statement				
Total current assets		56,882,542	19,597,636	48,759,311
Less: Total current liabilities		(23,286,469)	(13,394,914)	(15,360,529)
Less: Total adjustments to net current assets		(30,033,396)	(6,172,722)	(29,642,286)
Net current assets used in the Rate Setting Statement		3,562,677	30,000	4,998,750
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				48,759,311
- Contract assets	31(a)			-
Total current assets at 1 July 2019				48,759,311
Total current liabilities at 30 June 2019				(14,118,275)
- Contract liabilities from contracts with customers	31(a)			(413,732)
- Contract liabilities from transfers for recognisable non financial assets	31(a)			(828,522)
Total current liabilities at 1 July 2019				(15,360,529)

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

29. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.75%	18,651,646	5,000,000	13,171,455	480,191
Financial assets at amortised cost - term deposits	1.20%	31,482,521	31,482,521	-	-
2019					
Cash and cash equivalents	1.31%	16,146,977	3,000,000	13,137,347	9,630
Financial assets at amortised cost	2.74%	28,300,032	28,300,032	-	-

Sensitivity

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

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	186,516	161,470

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 18(b).

CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2020

29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 was determined as follows for rates receivable. No expected credit loss was forecast on 30 June 2020 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	814,196	109,453	20,978	27,525	972,152
Loss allowance	0	0	0	0	0
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	363,003	69,707	33,362	44,645	510,737
Loss allowance	-	-	-	-	-

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.0534%	0.0544%	0.2617%	0.3888%	
Gross carrying amount	314,423	202,330	131,585	550,918	1,199,256
Loss allowance	16,790	11,004	34,442	214,181	276,417
30 June 2019					
Trade and other receivables					
Expected credit loss	1.21%	1.38%	13.02%	27.91%	
Gross carrying amount	442,372	72,866	23,701	174,888	713,827
Loss allowance	5,353	1,006	3,086	48,811	58,256
Impairment	-	-	-	86,651	86,651

CITY OF FREMANTLE
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29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(e).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	7,335,054	68,386	-	7,403,440	7,403,440
Borrowings	3,070,471	9,523,711	19,636,694	32,230,876	27,369,649
Contract liabilities	6,495,967	-	-	6,495,967	6,495,967
Lease liabilities	436,947	130,004	-	566,951	1,544,005
	17,338,439	9,722,101	19,636,694	46,697,234	42,813,061
2019					
Payables	6,244,049	81,350	-	6,325,399	6,325,399
Borrowings	2,377,818	5,188,855	2,653,692	10,220,365	9,343,530
	8,621,867	5,270,205	2,653,692	16,545,764	15,668,929

30. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There is no significant events after 30 June 2020.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 15: Revenue from Contracts with Customers

The City adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the City adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

		AASB 118 carrying amount		AASB 15 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Contract assets	2(a)	-	-	-
Contract liabilities - current				
Contract liabilities from contracts with customers	16	-	(413,732)	(413,732)
Contract liabilities from transfers for recognisable non financial assets	16	-	(828,522)	(828,522)
Adjustment to retained surplus from adoption of AASB 15	31(d)		(1,242,254)	

(b) AASB 1058: Income For Not-For-Profit Entities

The City adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the City adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

		AASB 118 and AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables				
Rates paid in advance	15	375,926	-	375,926
Contract liabilities - current				
Contract liabilities from transfers for recognisable non financial assets			-	-
Adjustment to retained surplus from adoption of AASB 1058	31(d)		-	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the City. When the taxable event occurred, the financial liability was extinguished and the City recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the City to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

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31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$		2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	27(a)	46,963,336	-	46,963,336
Operating grants, subsidies and contributions	2(a)	3,538,758	430,049	3,968,807
Fees and charges	2(a)	18,479,788	212,733	18,692,521
Non-operating grants, subsidies and contributions	2(a)	4,389,469	5,839,398	10,228,867
Net result		(8,483,120)	6,482,180	(2,000,940)
Statement of Financial Position				
Contract assets	2(a)	13,787	(13,787)	-
Trade and other payables	15	7,335,056	-	7,335,056
Contract liabilities	16	6,495,967	(6,495,967)	-
Net assets		434,569,328	6,482,180	441,051,508
Statement of Changes in Equity				
Net result		(8,483,120)	6,482,180	(2,000,940)
Retained surplus		138,875,536	6,482,180	145,357,716

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The City adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the City has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the City will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the City recognised lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117 (excluding short term and low value leases). These lease liabilities were measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rate applied to the lease liabilities on 1 July 2019 was 3%.

	Note	2020 \$
Operating lease commitments at 30 June 2019 applying AAS 117		1,340,072
Discount applied using incremental borrowing rate		(52,154)
Lease liability recognised as 1 July 2019 discounted using the City's incremental borrowing rate of 3%	17(b)	1,287,918
Lease liability - current		692,991
Lease liability - non-current		594,927
Right-of-use assets recognised at 1 July 2019		1,287,918

On adoption of AASB 16, the City recognised a right-of-use asset in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is deemed to be equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments.

Property, plant and equipment and lease liabilities increased by \$1,287,918 on 1 July 2019 resulting in no impact on retained surplus.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the City is not required to make any adjustments on transition for leases for which the underlying asset is of low 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).

In applying AASB 16 for the first time, the City will use the following practical expedient permitted by the standard.
- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

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31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

(d) Impact of New Accounting Standards on Retained Surplus

The impact on the City's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			146,675,307
Adjustment to retained surplus from adoption of AASB 15	31(a)	(1,242,254)	
Adjustment to retained surplus from adoption of AASB 1058	31(b)	-	(1,242,254)
Retained surplus - 1 July 2019			145,433,053

32. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the City was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	252,785,164	(5,285,899)	247,499,265
Revaluation surplus	13	297,973,513	(7,097,573)	290,875,940
Loss on value adjustment to vested land		-	(122)	(122)

Also, following changes 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 is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the City's opening retained surplus due to the adoption of AASB 15 and AASB 1058 and the change of *Local Government (Financial Management) Regulation 16* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			146,675,307
Adjustment to revaluation surplus from deletion of FM Reg 16	13	1,811,674	
Adjustment to retained surplus from adoption of AASB 15	31(a)	(1,242,254)	
Retained surplus - 1 July 2019			147,244,727

The impact on the City's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			297,973,513
Adjustment to revaluation surplus from deletion of FM Reg 16	13	(5,285,777)	
Adjustment to revaluation surplus from amendment of FM Reg 17	13	(1,811,796)	
Revaluation surplus - 1 July 2019			290,875,940

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

33. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Cash In Lieu of Public Open Space				
37 Strang Street subdivision	85,673	-	-	85,673
10 Jean Street subdivision	43,318	-	(43,318)	-
29 Annie Street	55,900	-	(55,900)	-
Christian Brothers Site	131,830	-	-	131,830
Lot 502 Lefroy Road	61,600	-	-	61,600
Starline Gardens	2,940	-	(2,940)	-
Swan Hardware	26,899	-	-	26,899
Knutsford/Blinco subdivision	404,075	-	-	404,075
Cash In Lieu of Parking	469,360	-	-	469,360
Bequests				
Gweneth Ewens	24,545	3,289	(743)	27,091
John Francis Boyd	2,700	-	-	2,700
Victor Felstead	8,030	3,275	-	11,305
Unclaimed Funds - Debtors	-	3,741	-	3,741
Unclaimed Funds - Stale Cheques	38,737	1,615	-	40,352
Miscellaneous	7,310	-	-	7,310
Trust Interest	55,390	755	-	56,145
	<u>1,418,307</u>	<u>12,675</u>	<u>(102,901)</u>	<u>1,328,081</u>

**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

34. 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 City's operational cycle. In the case of liabilities where the City 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 City'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 City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

i) Impairment of assets

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

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

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

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

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

35. ACTIVITIES/PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of resources.	Includes the activities of members of the council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Elderly person's activities and support, community services planning, disabled persons services, youth services, indigenous issues, meals on wheels centre, pre-schools and other welfare and voluntary persons.
HOUSING	To provide and maintain elderly residence housing.	Provision and maintenance of elderly residence housing
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban stormwater drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well-being of the	Maintenance of halls, recreation and cultural facilities, including sportsgrounds, parks, gardens, reserves, playgrounds and foreshore amenities. Maintenance of townscapes, Operation of libraries, leisure centres and art galleries.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads drainage single and dual use paths, bridges and traffic signs. Maintenance of road verges, strategic planning for transport and traffic flows, street lighting and street cleaning, parking control and parking operations.
ECONOMIC SERVICES	To help promote the city and its economic well-being.	Tourism and area promotion, operation of the visitor centre, sister cities expenses, City marketing and economic development, implementation of building control.
OTHER PROPERTY AND SERVICES	To monitor and control council's overhead operating accounts.	Private works operation, plant repair, public works overheads, land acquisition and disposal.

CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

36. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	1.29	1.34	0.99
Asset consumption ratio	0.60	0.69	0.70
Asset renewal funding ratio	0.96	1.82	0.77
Asset sustainability ratio	3.66	1.06	0.82
Debt service cover ratio	(2.46)	0.99	0.57
Operating surplus ratio	(0.19)	(0.08)	(0.02)
Own source revenue coverage ratio	0.85	0.90	0.93

The above ratios are calculated as follows:

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

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Fremantle

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Fremantle which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Fremantle:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2020 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, 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 of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

Attention is drawn to Notes 1 and 11 to the annual financial report, which describe the basis for accounting. The annual financial report has been prepared for the purpose of fulfilling the City's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). The opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the City's ability to continue as a going concern, disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual 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 annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the City:
 - a. The Debt Service Cover Ratio and the Operating Surplus Ratio as reported in Note 36 of the annual financial report have been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. Accounting journal entries were prepared and posted by one employee, without review by a senior staff member independent of preparation. In addition, we also noted non-finance staff have access to approve manual journals. Accounting journals can represent significant adjustments to previously approved accounting transactions, and should therefore be appropriately reviewed and approved.
 - b. Supplier master file controls require enhancement. We noted numerous instances where there was no review and authorisation of changes made to supplier master files, more employees than necessary had the ability to change supplier master file details, and a large number of active suppliers had duplicate records.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 36 of the annual financial report were audited by another auditor when performing their audit of the City for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the City of Fremantle for the year ended 30 June 2020 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
1 April 2021

ARMC2104-2 ADOPTION OF THE DEBTOR MANAGEMENT POLICY

ATTACHMENT 1 – Debtor Management Policy

Council Policy



Debtor Management Policy

Policy scope

The purpose of this policy and any associated guidelines is to establish a framework for efficient and effective management and collection of outstanding debtor amounts owed to the City of Fremantle that will:

1. Ensure a fair, consistent and accountable approach to Council's debtor management and collection decisions and practices.
2. Provide guiding principles for the management of credit control, debtor collection and bad debt write offs.
3. Support timely collection of all monies owing to the City for the purpose of optimising cash flow and reducing bad debt write offs.

This policy applies to those circumstances where the City provides goods, services or statutory approvals on credit and for the collection of outstanding rates, charges and infringements.

Policy statement

Debtor management is an essential element of the City's overall budget monitoring and control strategy. Rates and charges account for a considerable percentage of the total operating income of the Council. Ineffective collection of this revenue has the potential to negatively impact on the Council's cash flow. The Debtor Management Policy is designed to ensure that an appropriate collection procedure is in place so that debtor management is undertaken in an efficient and community conscious manner.

General Principles

The following principles provide high level Council direction for the ethical and effective management of the City's wide range of debtors:

1. Management is to establish and maintain appropriate credit limits and controls in order to ensure the risk of financial loss is properly managed.
2. Access to credit should be limited to those circumstances where it is deemed an efficient method for collecting revenue or is legally required to be given (e.g. rates).
3. This Policy is to be supported by properly documented Debtor Management Guidelines and Procedures.

4. Debt collection processes established by the City need to be fair, flexible and realistic, taking into account the different types of debtors (i.e. ratepayers, commercial, community groups, individuals, offenders).
5. Debt collection activities against individual debtors should be in accord with the ACCC-ASIC Debt Collection Guideline for Collectors and Creditors.
<https://www.accc.gov.au/publications/debt-collection-guideline-for-collectors-creditors>
6. Debts are to be pursued within the various relevant statutory limitation periods to maximise recoverability.
7. Action for the writing off bad debts (other than rates and services charges) should only take place where all avenues for recovery have been exhausted or it becomes unviable to keep pursuing the debt. All records of the use of this delegated authority, to waive or write off debts, and the relevant reporting to Council must be in accordance with the Delegated Authority Register.
8. The City is to annually review the need for booking a provision for Expected Credit Loss (bad debts) and adjust the financials accordingly.
9. The City may register as an unsecured creditor for bankrupt debtors where there is some likelihood of a settlement (excluding rate debtors whose debt is secured against the property).

Officer Responsibilities

This policy seeks to maintain and enhance the City's integrity and standing in its dealings with its debtors. Thus, in all dealings that officers have with the City's debtors it is expected that:

1. Debtors should be shown utmost respect, courtesy, and diligence in all dealings.
2. High levels of ethics are to be adhered to, particularly when dealing with those clients regarded as in necessitous or disadvantaged circumstances.
3. All information pertaining to individual debts and repayment arrangements are to be treated in strict confidence as governed by privacy laws.
4. Negotiated payment arrangements for outstanding debts are to be properly documented and approved in accordance with established debtor management procedures and delegation limits.
5. Ensure that the City offers fair, equitable, consistent and dignified support to ratepayers suffering financial hardship.

Legal Remedies

1. Rates Debt Recovery - Except where a ratepayer is entitled to defer the payment of their rates, Council will actively pursue the recovery of rates arrears as specified in the Local Government Act 1995, including the power to sell the land. The sale of property to recover debt is done as a last resort, when all other options have been reasonably exhausted. A resolution of council is required prior to proceeding with the sale of a property.
2. Sundry Debtors - If a sundry debtor does not respond to the in-house debt recovery process as stipulated within debtor management procedures, then legal action may be commenced through the City's debt collection agency. Due regard will need to be given to the type of debtor before commencing any legal action (e.g. Local community group). Management discretion will be used in assessing whether to deny a delinquent debtor access to Council's services and facilities.
3. Commercial Tenancies - Council will actively pursue the recovery of debt from defaults by commercial tenants in line with the relevant lease terms and conditions. Where efforts are unsuccessful, legal action may be commenced through the City's debt collection agency.
4. Infringement Debt Recovery - Any infringement that remains unpaid following the exhaustion of the in-house debt recovery process may be referred to the Fines Enforcement Registry where considered appropriate.
5. Recovery of Legal and Other Costs Incurred - Debt recovery actions are to include recovery of legal costs and any other reasonable costs incurred in pursuing the outstanding debt to the extent that they are allowed by law.

Definitions and abbreviations

"ACCC" - Australian Competition and Consumer Commission

"ACT" - The Local Government Act 1995

"ASIC" - Australian Securities and Investments Commission

"Debtor" - an individual, organisation or other party that transacts with the City where goods or services are provided, use of facilities are made available, fines and license fees are levied and any other transaction that results in an expected future payment to the City.

"Sundry Debtor, Debtor and Debt" - all refer to an amount owed to Council.

"Service" - includes goods supplied or delivered, admission, sale of items, hire of facilities or items - supply of information and any other matter giving rise to a fee or charge being made by Council.

Responsibility and review information	
Responsible officer:	Manager Finance
Document adoption/approval details	Approval/adoption date Proof of adoption/approval - meeting name or document no#
Document amendment details	Amendment approval/adoption date Proof of adoption/approval - meeting name or document no#

ARMC2104-6 INFORMATION REPORT – APRIL 2021 STATUS REPORT OF COUNCIL MOTIONS – 1 JANUARY 2021 TO 28 FEBRUARY 2021

ATTACHMENT 1 –Status Report of Council motions – 1 January 2021 to 28 February 2021

Status report of council motions - 1 January 2021 to 28 February 2021

Motions incomplete and ongoing in the reporting period

1 January 2021 to 28 February 2021

The motions included in this section are those decisions that have not yet been fully actioned. Progress comments or explanations provided.

Responsible Officer	Final decision maker	Item No	Title of Item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken.</i>	Status	Estimated completion date
Manager Infrastructure Engineering	OCM	Petition	Submitted 12 November 2019 (FPOL) The Acting Chief Executive Officer, Paul Garbett presented a petition that was submitted to Administration from Doug Rutwick of 'Tuart Place'. The petition is signed by "The Fremantle Council to create designated double parking spaces for paraplegics and anyone else who may need them outside 24 High Street Tuart Place."	Awaiting findings from Strategic Parking Plan and Access & Inclusion Plan prior to formally responding to petition.	Ongoing	TBC
Manager Economic Development and Marketing	OCM	FPOL1911-5	NEW LEASE AND SUB LEASE AT 123 BEACH STREET, FREMANTLE	Head Lease and Sub lease will commence 1 May 2021. Waiting on Lessee to get updated development application approval. The Lease documents can then be signed.	Ongoing	1/05/2021
Manager Facilities and Environmental Management	OCM	C1912-4	GREEN WASTE AND BULK WASTE VERGE COLLECTION TENDER REPORT	Variation to the contract to remove the spring green verge collection implemented. The first 12 months of FDGO ended late November 20, to undertake the review we need to establish options, where possible lease with other LG's already operating these services and undertake public consultation. The first stage of public consultation closes on 15th April and the final stage will be a workshop held in early May with a presentation to an informal Elected Members Meeting later in May with the conclusions of the process.	Ongoing	30/06/2021
Manager City Design and Projects	OCM	FPOL2002-4	KINGS SQUARE – WHARF/KNOXGAR RAMPING	Project underway. Stage 1 "Ideation" ends early November, then we go back out to the community with a list of potential names for feedback. A Key Stakeholder group has been established to help guide the process. Currently scheduled for the final decision to go before Council in April 2021.	Ongoing	1/05/2021
Manager Field Services	OCM	C2005-4	ADOPTION OF CITY OF FREMANTLE CAT MANAGEMENT LOCAL LAW 2020 Additional Action: Request a report, considering relevant compliance matters and outlining any recommended policy provisions, be brought back to council after six months, of the Cat Management Local Law 2020's commencement.	Due to COVID-19 there has been no budget provision for the enforcement of the Cat Local Law. The budget for the programmed natural areas trapping for foxes, rabbits and cats has also been reduced. The first programmed trapping is scheduled for April 2021. From here the City will gain a basic understanding of the cat issues within the 12 protected reserves and be in a position to request a suitable budget for the enforcement of the Cat Local Law. To date the community safety team has received one request for cat trapping at Centennial Hill, this was carried out by the team on the 11 February 2021 with no cats captured. A report will be brought to Council after the initial cat trapping in April 2021 when the results of the trapping are known.	Ongoing	28/04/2021
Director City Business	OCM	C2006-9	FREMANTLE MARKETS ESSENTIAL WORKS AND LEASE EXTENSION PROPOSAL	Architects have been appointed for the scope and design of the works, and the works are expected to be completed by March 2021. The City is in the process of finalising lease negotiations with Fremantle Markets Pty Ltd (FMPL) and is expected to conclude following the completion of the scope and design.	Ongoing	30/06/2021
Manager Customer Service and Visitor Information	OCM	C2006-10	FREMANTLE VISITOR CENTRE OPERATING MODEL 2020	Service standards have been amended and approved by Council. They will now form part of the Service Agreement for the funding arrangements for the development and delivery of a Visitor Centre and associated visitor information services. Strata Capital are reviewing the Service Agreement.	Ongoing	12/05/2021
Manager City Design and Projects	OCM	SPT2008-5	FREMANTLE OVAL UPDATE REPORT	Key Principles Diagram adopted by Council. Letters sent to WAPOL 26/05/20 and letter to Lands 27/05/20. A Draft Oval Masterplan is currently being prepared in collaboration with South Fremantle Football Club, WA Football Club, and Department of Sport and Recreation. Anticipated this will be presented to Council in Feb/March 2021.	Ongoing	30/06/2021
Manager Strategic Planning	SPT	SPT2009-2	SCHEME REVIEW: REVIEW OF LAND USE DEFINITIONS: PROPOSED SCHEME AMENDMENT	Documents processed and referred to Environmental Protection Authority (EPA) & Western Australian Planning Commission for approval to advertising 27/05/2020. Advertising occurred 1/1/2021 - 30/01/2021. Report to Council on outcomes of advertising submitted to Strategic Planning & Transport Committee 17/03/21	Ongoing	30/06/2021
Manager Strategic Planning	OCM	Petition	Submitted 21 September 2020 (OCM) Cr Doug Thompson presented a petition with 157 signatures requesting that the whole of the Rule Street Park be designated as a "dog off lead" area, in addition to the pathway along the tip of the off lead that is already designated as a "dog off lead" area.	Department of Planning, Lands and Heritage contacted and advised they can transfer the land to the City to then make it a designated dog off lead area. Strategic Planning to submit a report to Council regarding the transfer of the parcel of land, if approved consultation with the community will take place prior to a report being submitted to Council to either amend the Dog Policy or keep the parcel of land as is.	Ongoing	30/06/2021

Responsible Officer	Final decision maker	Item No	Title of Item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken</i>	Status	Estimated completion date
Manager Strategic Planning	OCM	SPT2009-4	CENTRAL AREA TRANSIT (CAT) REVIEW – APPROACH & OBJECTIVES	Engagement with potential funding partners commenced 29/09/2020. Report to Council submitted to Strategic Planning & Transport Committee 17/03/21	Ongoing	30/09/2021
Manager Economic Development and Marketing	OCM	FPOL2010-10	TENDER – WALYALUP CIVIC CENTRE HOSPITALITY SPACE	Advertising of the space continues. Seeking new potential tenants.	Ongoing	31/12/2021
Manager Infrastructure Engineering	FPOL	FPOL2011-1	FREMANTLE AND SOUTH FREMANTLE SPEED ZONE PROPOSAL	Speed zone signage drawings completed by City and currently being reviewed by MRWA for approval prior to implementation. City officers currently working on signage plan for project. See https://www.fremantle.wa.gov.au/fremantle-and-south-fremantle-43mrs-project	Ongoing	TBC, but approx May-June 2021
Manager City Design and Projects	SPT	SPT2011-1	KINGS SQUARE INTERPRETATIVE ARTWORK	Letter sent to the South West Aboriginal Land and Sea Council (SWALSC) seeking guidance on how to progress with consultations. Promo video being developed to assist with explaining the artwork concept to the community.	Ongoing	1/01/2022
Manager Strategic Planning	SPT	SPT2011-2	HEART OF BEACONSFIELD MASTERPLAN – REVISED DRAFT FOR APPROVAL TO ADVERTISE	Website updated. Engagement occurred 19/01-21/02/21. Report to Council on outcomes of advertising being prepared – estimate Strategic Planning & Transport Committee 19/05/2021	Ongoing	30/04/2021
Manager Strategic Planning	OCM	FPOL2011-9	STRATEGIC DOCUMENTS AUDIT AND STRATEGIC COMMUNITY PLAN REVIEW	Strategic Community Plan Review final definition commenced. Requests for Proposals sought to R/Q/21. Report to Council on proposed engagement methodology and budget requirements submitted to Finance, Policy, Operations & Legislation Committee 10/03/2021	Ongoing	30/03/2021
Manager Communications and Events	OCM	FPOL2011-11	ADOPTION OF COMMUNITY STREET ACTIVATION POLICY	Policy published on the City's website as adopted. Trial period has commenced and development of promotional and support materials in progress.	Ongoing	25/11/2021
Manager Strategic Planning	OCM	SPT2011-3	WEST END HERITAGE AREA – DRAFT LOCAL PLANNING POLICY 3.21 & POTENTIAL PLANNING SCHEME AMENDMENT – OUTCOMES OF PUBLIC CONSULTATION	Submitters notified, final policy published (11/02/21). Scheme Amendment document prepared and referred to Environmental Protection Authority. Consultation being programmed.	Ongoing	30/06/2021
Manager Asset Management	OCM	C2012-1	FREMANTLE GOLF COURSE CLUBHOUSE AND COMMUNITY CENTRE	Officers are progressing through the detailed design process.	Ongoing	30/06/2021
Director Infrastructure	OCM	C2012-6	WASTE TO ENERGY (RESIDUAL WASTE)	An amended supply agreement has been provided to Wastana Waste To Energy (WTE) Project Co PTY LTD.	Ongoing	30/04/2021
Manager Economic Development and Marketing	OCM	C2012-13	SALE OF 7-16 QUARRY STREET, FREMANTLE	Expression of Interest applications considered by FPOL 10/02/2021. Officers will now negotiate with highest bidder.	Ongoing	31/03/2021
Manager Infrastructure Engineering	FPOL	P8186	Submitted 20 January 2021 (FPOL) Cr Andrew Sallis presented a petition containing 244 signatures, requesting the following: The South Fremantle community calls on the City of Fremantle, Main Roads WA, and WA State Government to install safe pedestrian crossing signals at the intersection of Scott Street and Marine Terrace. This intersection is the only formal crossing into South Beach, with vehicle traffic turning in and out of the public car park, as well as the Fremantle Sailing Club. We propose that the traffic lights incorporate a clearly designated walking phase, and subsequent right turn for exiting vehicle traffic.	Mid-Year Budget request for Consultancy money to progress with modelling of pedestrian phase to MRWA signals. Following the modelling exercise, a formal application to MRWA will be requested. Target response to the community via FPOL following modelling in April/May 2021.	Ongoing	31/05/2021
Manager Parks and Landscapes	FPOL	P8186	Submitted 20 January 2021 (FPOL) Cr Adin Lang presented a petition containing approximately 1300 signatures, requesting the following: Increase funding for more trees, shade and wildlife in Fremantle by turning bus city into an Urban Forest.	Officers are progressing with preparing a response to FPOL2101-11 Elected Member Motion – Increasing Canopy Cover and Biodiversity in The City of Fremantle – Councillor Adin Lang for submission to Council in April which will provide a response to the petition.	Ongoing	30/04/2021
Manager Economic Development and Marketing	FPOL	FPOL2101-4	PROPOSED LEASE FOR WALYALUP CIVIC CENTRE – RETAIL SPACE	Draft lease has been completed and is now being reviewed by the proposed lessee. Lessee is developing their fit out design for detailed options. These details need to be applied to the lease.	Ongoing	31/03/2021
Manager Economic Development and Marketing	FPOL	FPOL2101-1	20 HARRY STREET – EXPRESSION OF INTEREST PROCESS	Expression of Interest released, awaiting submissions.	Ongoing	30/06/2021
Manager Infrastructure Engineering	OCM	FPOL2101-8	FREMANTLE PARK CARPARK	Deed deferred twice by Council. Requires further direction from Council before progressing.	Ongoing	Unknown
Manager Governance	OCM	FPOL2101-13	SUBMISSION TO THE SALARIES AND ALLOWANCES TRIBUNAL – (DEPUTY MAYORAL ALLOWANCE INCREASE)	Submission is dependent on future factors as outlined in the report.	Ongoing	31/03/2021
Manager Parks and Landscapes	OCM	FPOL2101-14	ELECTED MEMBER MOTION – INCREASING CANOPY COVER AND BIODIVERSITY IN THE CITY OF FREMANTLE – COUNCILLOR ADIN LANG	Officers are progressing with preparing a response to the motion for submission to Council in April.	Ongoing	30/04/2021
Director City Business	OCM	FPOL2101-3	PROPOSED CITY OF FREMANTLE PARKING LOCAL LAW 2021	Local public notice published in the Fremantle Herald on Saturday, 20 February 2021. Public submission period closes 18 April 2021. Notification to Minister Templeman 22 February 2021.	Ongoing	30/06/2021
Manager City Design and Projects	OCM	C2101-1	STAN RILEY SITE – WAPOL REDEVELOPMENT	Letter sent to Minister for Lands 27/01. Discussions have commenced with Department of Planning Lands and Heritage regarding details / conditions of requirements.	Ongoing	30/06/2021
Manager Economic Development and Marketing	FPOL	FPOL2102-5	CONFIDENTIAL REPORT – REVIEW OF TENDERS RECEIVED FOR THE PROPOSED SALE OF 7-15 QUARRY STREET, FREMANTLE	Officers continuing to negotiate with highest bidder released as part of the Expression of Interest process.	Ongoing	30/06/2021
Manager Economic Development and Marketing	OCM	FPOL2102-2	NEW LEASE – BAKPAK FREED PTY LTD – 15 PHILLIMORE STREET, FREMANTLE	Deferred to March Ordinary Meeting of Council for decision.	Ongoing	30/06/2021
Director City Business	OCM	C2102-5	NOTICE OF MOTION – ENCROACHMENT AT MCCABE PARK, NORTH FREMANTLE – CP DOUG THOMPSON	This item was referred to the next FPOL and Council meeting for consideration in accordance with the Meeting Procedures Policy. This item will be determined at the Council meeting on 24 March.	Ongoing	24/03/2021



Development application motions completed in the reporting period

1 January 2021 to 28 February 2021

The motions included in this section are those decisions about Development Applications (DA's) that have been completed. They have been grouped for ease of reference only.

Responsible Officer	Final decision maker	Item No	Title of item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken.</i>	Status	Completion date
Manager Development Approvals	PC	PC2101-1	KNUTSFORD STREET, NO. 6 (STRATA LOT 2) FREMANTLE - TWO STOREY SINGLE HOUSE (TG DA2180/20)	Determination Letter issued	Completed	20/01/2021
Manager Development Approvals	PC	PC2101-4	ADELAIDE STREET, NO 20 (LOT 3), FREMANTLE - PROPOSED ALTERATIONS AND ADDITIONS TO EXISTING BUILDING (CS)	Determination Letter issued	Completed	20/01/2021
Manager Development Approvals	PC	PC2101-6	FULLSTON WAY, NO 8 (LOT 85), BEACONSFIELD - TWO STOREY SINGLE HOUSE (JL DA4177/20)	Determination Letter issued	Completed	20/01/2021
Manager Development Approvals	PC	PC2101-2	SOUTH STREET, NO. 285 AND 297 (LOTS 500, 501 AND 502), HILTON - SINGLE STOREY SHOP, RESTAURANT AND LIQUOR STORE WITH BASEMENT (TG DAF007/20)	Responsible Authority Report submitted to the Joint Development Assessment Panel	Completed	15/01/2021
Manager Development Approvals	PC	PC2101-3	HIGH STREET, NO 39 (LOT 52), FREMANTLE - PARTIAL CHANGE OF USE TO TAVERN AND ALTERATIONS TO EXISTING BUILDING - (JL DA0314/20)	Determination Letter issued	Completed	20/01/2021
Manager Development Approvals	PC	PC2101-7	CANTONMENT STREET NO. 28 (LOT 1), FREMANTLE AND ELDER PLACE NO. 20 (LOT 800), FREMANTLE - PROPOSED AMENDMENT TO 6 STOREY MIXED USE DEVELOPMENT (JH)	Responsible Authority Report submitted to the Joint Development Assessment Panel	Completed	15/01/2021
Manager Development Approvals	PC	PC2101-5	ELLEN STREET, NO. 58 (LOT 6) FREMANTLE, GROUPED DWELLING ADDITION TO EXISTING VETERINARY HOSPITAL (JCL DA0473/20)	Determination Letter issued	Completed	20/01/2021
Manager Development Approvals	PC	PC2101-8	HAMPTON ROAD, NO 229B (LOT 100), SOUTH FREMANTLE - VARIATION TO PREVIOUS PLANNING APPROVAL FOR DAP002/20 (MIXED USE COMMERCIAL DEVELOPMENT (PETROL FILLING STATION, OFFICE AND WAREHOUSE) (JL DAPV003/20)	Responsible Authority Report submitted to the Joint Development Assessment Panel	Completed	4/01/2021
Manager Development Approvals	PC	PC2102-3	STACK STREET, NO. 20 (LOT 17), FREMANTLE - CHANGE OF USE TO RESTAURANT (CAFE) AND SHOP AND ALTERATIONS TO EXISTING BUILDING - (NB DA0454/20)	Determination Letter issued	Completed	23/02/2021
Manager Development Approvals	PC	PC2102-5	VICTORIA QUAY ROAD, A SHED (LOT 51) FREMANTLE - ADDITIONS AND ALTERATIONS TO EXISTING BUILDING AND PARTIAL CHANGE OF USE TO TAVERN (TG DA0495/20)	Western Australian Planning Commission advised of resolution	Completed	18/02/2021
Manager Development Approvals	PC	PC2102-2	SOUTH TERRACE, NO 312 (LOT 344), SOUTH FREMANTLE - ALTERATIONS TO AN EXISTING RESTAURANT AND INCIDENTAL INDUSTRY LIGHT (C OFFICE ROASTERS) - (JL DA0513/20)	Applicant advised of deferral	Completed	24/02/2021
Manager Development Approvals	OCM	PC2102-1	SOUTH STREET, NO. 2/388 (LOT 152) O'CONNOR - ADDITIONS (AQUAPONIC NURSERY) TO EXISTING RESTAURANT/TAVERN (TG DA0409/20)	Applicant advised of deferral	Completed	26/02/2021
Manager Development Approvals	OCM	PC2102-4	CHADWICK STREET, NO 6B (LOT 1), HILTON - DEMOLITION OF GROUPED DWELLING (CS DA0489/20)	Determination Letter issued	Completed	9/03/2021



Motions other than Development Applications (DA's) completed in the reporting period

1 January 2021 to 28 February 2021

The motions included in this section are all other decisions made by Council except DA's that have been completed.

Responsible Officer	Final decision maker	Item No	Title of item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken.</i>	Status	Completion date
Manager Field Services	OCM	FPOL1905-9	ENCROACHMENT OF A FRONT BOUNDARY WALL PER AT 65 WPAV AVENUE, FREMANTLE	Mediator engaged. Allowing and Associates. Mediator arranged meetings. All parties agreed and mediation commenced.	Completed	21/01/2020
Manager Strategic Planning	OCM	SPT1908-6	FISHING BOAT HARBOUR - POSITION STATEMENT	Position statement adopted by Council, communicated to Department of Transport, and used to inform ongoing input in Fishing Boat Harbour review.	Completed	26/09/2019
Manager Infrastructure Engineering	OCM	FPOL1910-6	FREMANTLE PARK UPDATE	Officers reported back to Finance, Policy, Operations and Legislation (FPOL) Committee with further options for increased parking capacity of the proposed car park on Parry St and presents a business case including options for multi-storey in November 2020. The item was deferred to the next appropriate FPOL by the Committee to allow additional time for consultation. Following further consultation with the Clubs, item returned to January 2021 FPOL with new recommendation. Item was deferred again. Please refer to notes in FPOL2101-8	Completed	21/02/2021
Manager City Design and Projects	OCM	SPT2003-3	KNITSFORD STREET PUBLIC REALM AN URBAN DESIGN PLAN TO SUPPORT THE EVOLUTION OF A PRECINCT	Muntford Street Public Realm plan approved by Council.	Completed	26/09/2020
Manager Information Technology	OCM	FPOL2006-1	ELECTED MEMBER MOTION - NAMING OF THE LANEWAY THROUGHFARE ADJOINING THE FRED SOCIAL CLUB RICHARD LANE - MAYOR BRAD PETTITT	The City has received the Owners permission to name the private laneway including the Ministers approval from Landgate to name the laneway "Richard Lane". Private signage installed March 2021.	Completed	30/03/2021
Manager Strategic Planning	SPT	SPT2009-1	LOCAL HERITAGE SURVEY AND HERITAGE LIST - ANNUAL UPDATE 2020 - OUTCOMES OF CONSULTATION	Submitters notified of decision 30/9/20. Updates to databases > 3 in train. Delays due to heavy assessment workload.	Completed	1/03/2021
Manager Community Development	FPOL	FPOL2010-6	COMMON GROUND HOUSING FIRST MODEL	The City was notified on 15 January 2021 that Meridunah was selected as the preferred site for the second Common Ground Model.	Completed	16/01/2021
Manager Governance	FPOL	FPOL2010-7	PROPOSED PROPERTY LOCAL LAW AMENDMENT 2020	The proposed Property Local Law Amendment 2021 was formally adopted at 27/01/21 and will appear in the Government Gazette on 12/02/21. Local law was gazetted, advertised and forwarded to the Joint standing committee on delegated legislation for consideration.	Completed	22/02/2021
Manager Governance	FPOL	FPOL2010-8	INTENTION TO MAKE A DETERMINATION - PERMIT REQUIRED TO USE MOTORISED MODEL AIRPLANES, HELICOPTERS, DRONES OR OTHER SIMILAR REMOTELY PILOTED DEVICES ON MONUMENT HILL RESERVE - LOCAL GOVERNMENT PROPERTY LOCAL LAW	Determination was formally adopted at OCM on 27/01/21 and was advertised in the Herald and became effective on 06/02/2021. Has been added to the City's register of determinations.	Completed	6/02/2021
People and Culture Division	OCM	C2010-5	CEO PERFORMANCE REVIEW COMMITTEE REPORT	KPIs 2021 approved. RFI for consultant to assist the Committee is underway. Consultant interviewed and appointed 12/01/21.	Completed	31/01/2021
Manager Community Development	OCM	C2012-2	COMMUNITY AND ECONOMIC SUPPORT FINANCIAL ASSISTANCE POLICY - ADOPTION OF GUIDING PRINCIPLES	Council endorsed the guiding principles at the December 2020 OCM.	Completed	31/12/2020
Manager Development Approvals	PO	Petition	Submitted 13 January 2021 (PO) A copy of a Petition including 2031 Signatures addressed to the Carriane Group from Hilton community members in regard to PC2101-2 was presented to the Planning Committee by Cr Frank Muffin. The Petition makes a request to the Carriane Group to meet and consult with the Hilton community before moving forward with their proposed Supermarket Development at 205 and 207 South Street, Hilton. The Petition is noted by the Planning Committee.	Petition noted in Planning Committee Minutes of 13 January 2021	Completed	15/01/2021
Manager Economic Development and Marketing	FPOL	FPOL2101-2	FREMANTLE BOAT SHOW AND SEAFOOD FESTIVAL	Item withdrawn - no further action required.	Completed	20/01/2021
Chief Executive Officer	OCM	FPOL2101-16	PIONEER PARK FREMANTLE CAMP OUT	Notice of motion was deferred back to Committee for consideration as per the Meeting procedures policy. Final consideration at 24/02/21 Council meeting.	Completed	24/02/2021
Manager Governance	OCM	FPOL2101-7	ADOPTION OF THE CITY OF FREMANTLE LOCAL GOVERNMENT PROPERTY AMENDMENT LOCAL LAW 2021	The proposed Property Local Law Amendment 2021 was formally adopted at 27/01/21 and will appear in the Government Gazette on 12/02/21. Local law was gazetted, advertised and forwarded to the Joint standing committee on delegated legislation for consideration.	Completed	22/02/2021
Manager Governance	OCM	FPOL2101-11	APPOINTING THE WESTERN AUSTRALIAN ELECTORAL COMMISSION / METHOD OF CONDUCTING ELECTIONS 2021 - 2023	Letter sent to Electoral Commissioner and commissioner has accepted request to conduct CoF elections.	Completed	5/02/2021
Manager Governance	OCM	FPOL2101-12	APPOINT A COUNCILLOR TO ACT AS REPRESENTATIVE FOR MAYORS FOR PEACE	Cr Jenny Archibald was appointed and has been undertaking the functions associated with being representative.	Completed	20/03/2021

Responsible Officer	Final decision maker	Item No	Title of Item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken</i>	Status	Completion date
Director City Business	OCM	FPOL2101-15	CONSIDERATION OF REQUEST TO EXTEND THE SPICER SITE SUBSTANTIAL COMMITMENT DATE (6-10 HENDERSON STREET, FREMANTLE)	Amended development deed and title caveat drafted and forwarded to Spicer Street Pty Ltd. Extension letter and amended Spicer Development Deed executed by the Acting CEO and Deputy Mayor on 15 March 2021	Completed	15/03/2021
Manager Governance	OCM	C2101-2	APPOINTING A COUNCILLOR TO PERFORM THE FUNCTIONS OF THE MAYOR	Dr Frank Moffin appointed and available to undertake functions if the Deputy Mayor is unavailable	Completed	29/01/2021
Manager Governance	OCM	FPOL2102-1	ADOPTION OF THE CMC COLLECTIONS POLICY	Adopted policy published on the City's website	Completed	10/03/2021
Manager Facilities and Environmental Management	OCM	FPOL2102-3	CITY OF FREMANTLE WASTE PLAN	The Waste Plan has been amended as required by the council decision and submitted to Department of Water and Environmental Regulation with. Revoked policy removed from the website and recorded in the City's record keeping system, in accordance with legislative requirements	Completed	12/03/2021
Manager Governance	OCM	FPOL2102-4	DELEGATION TO APPOINT A COMPLAINTS OFFICER AND ADOPTION OF A COMPLAINTS FORM	Delegation has been included into the Register of Delegated Authority and CEO (and Acting CEO) have been formally advised of new delegation	Completed	10/03/2021
Chief Executive's Office	OCM	C2102-5	ELECTED MEMBER MOTION – ISSUES RELATING TO PIONEER PARK – COUNCILLOR MARIJA VUKIC	Original motion was lost – Amended version requesting a report be prepared by the CEO and presented to Council was moved – report was presented	Completed	24/02/2021
Manager Governance	OCM	ARMC2102-1	ADOPTION OF THE 2020 COMPLIANCE AUDIT RETURN	Compliance Audit Return was adopted and submitted to Department of Local Government, Sports and Cultural Industries	Completed	20/03/2021
Manager Finance	OCM	FPOL2101-8	BUDGET AMENDMENTS - DECEMBER 2020	Budget amendments updated in the City's accounting system (Technology One)	Completed	29/01/2021
Manager Finance	OCM	FPOL2101-9	SOLE SOURCE OF SUPPLY – AUSTRALIAN PARKING AND REVENUE CONTROL	Two (2) year contract awarded and signed	Completed	12/02/2021
Manager Governance	OCM	FPOL2101-10	PROPOSED DETERMINATION - INTENTION TO MAKE A DETERMINATION – PERMIT REQUIRED TO USE MOTORISED MODEL AIRPLANES, HELICOPTERS, DRONES OR OTHER SIMILAR REMOTELY PILOTED DEVICES ON MONUMENT HILL RESERVE – LOCAL GOVERNMENT PROPERTY/LOCAL LAW	Determination was formally adopted at OCM on 27/01/21 and was advertised in the Herald and became effective on 06/02/2021. Has been added to the City's register of determinations	Completed	6/02/2021



Motions where no action was required in the reporting period

1 January 2021 to 28 February 2021

The motions included in this section are from those reports that were provided to Council for information only.

Responsible Officer	Final decision maker	Item No	Title of item	Officer update <i>Provide a brief update on the actions that are to be taken or actions that have been undertaken.</i>	Status	Completion date
Manager Development Approvals	PC	PC2101-8	INFORMATION REPORT – JANUARY 2021 1. SCHEDULE OF APPLICATIONS DETERMINED UNDER DELEGATED AUTHORITY 2. UPDATE ON METRO INNER SOUTH JDAP DETERMINATIONS AND RELEVANT STATE ADMINISTRATIVE TRIBUNAL APPLICATIONS FOR REVIEW	For information only – no action required	Completed	13/01/2021
Manager Strategic Planning	TPOL	FPOL2101-5	COMM 19 COMMUNITY RECOVERY PLAN UPDATE	For information only – no action required	Completed	21/01/2021
Manager Finance	OCM	C2101-3	MONTHLY FINANCIAL REPORT - DECEMBER 2020	For information only – no action required	Completed	26/01/2021
Manager Finance	OCM	C2101-4	STATEMENT OF INVESTMENTS – DECEMBER 2020	For information only – no action required	Completed	26/01/2021
Manager Finance	OCM	C2101-5	SCHEDULE OF PAYMENTS DECEMBER 2020	For information only – no action required	Completed	26/01/2021
Manager Development Approvals	PC	PC2102-6	INFORMATION REPORT – FEBRUARY 2021 1. SCHEDULE OF APPLICATIONS DETERMINED UNDER DELEGATED AUTHORITY 2. UPDATE ON METRO INNER SOUTH JDAP DETERMINATIONS AND RELEVANT STATE ADMINISTRATIVE TRIBUNAL APPLICATIONS FOR REVIEW	For information only – no action required	Completed	16/02/2021
Manager Finance	OCM	ARMC2102-2	PURCHASING POLICY EXEMPTIONS NOVEMBER 2020 TO JANUARY 2021	For information only – no action required	Completed	25/02/2021
Manager Finance	OCM	ARMC2102-3	OVERDUE DEBTORS REPORT AS AT 31 DECEMBER 2020	For information only – no action required	Completed	25/02/2021
Manager Finance	OCM	ARMC2102-4	TENDERS AWARDED UNDER DELEGATION SEPTEMBER 2020 TO JANUARY 2021	For information only – no action required	Completed	25/02/2021
Manager Governance	OCM	ARMC2102-5	INFORMATION REPORT – FEBRUARY 2021 STATUS REPORT OF COUNCIL MOTIONS – 1 OCTOBER 2020 TO 31 DECEMBER 2020 STATUS REPORT OF AUDIT ACTIONS TO 31 DECEMBER 2020	For information only – no action required	Completed	25/02/2021
Manager Finance	OCM	C2102-1	MONTHLY FINANCIAL REPORT – JANUARY 2021	For information only – no action required	Completed	26/02/2021
Manager Finance	OCM	C2102-2	STATEMENT OF INVESTMENTS – JANUARY 2021	For information only – no action required	Completed	26/02/2021
Manager Finance	OCM	C2102-3	SCHEDULE OF PAYMENTS JANUARY 2021	For information only – no action required	Completed	26/02/2021
Chief Executive Office	OCM	C2102-4	INFORMATION REPORT – FEBRUARY 2021 CHIEF EXECUTIVE OFFICER REPORT ON TENT CITY	For information only – no action required	Completed	26/02/2021
Director City Business	OCM	ARMC2102-5	RISK REPORT – FEBRUARY 2021	For information only – no action required	Completed	26/02/2021

STATUS REPORT OF AUDIT ACTIONS TO 31 MARCH 2021

ATTACHMENT 1 – Audit actions progress report to 31 March 2021

Audit actions progress report to 31 March 2021

Systems and Procedures Review - Internal Control (Commenced December 2019)

Actions that are ongoing:

Audit area	Responsible Officer	Auditor's recommended action	Officer response to recommended action	Progress comments	April update	Original Estimated Completion Date	Amended Estimated Completion Date	Status	Actual Completion Date
Liaising with legal advisers	Manager Governance	Introduce a policy or procedure providing guidance to employees in regard to when to contact legal advisers and which legal service provider to contact, according to the type of matter.	Agreed, the Governance Team are considering the development of a procedure in regard to when to contact legal advisers and which legal service provider to contact, according to the type of matter. The City currently has a register that captures legal advice received to avoid duplication and extra costs.	The development of a procedure on seeking legal advice has commenced. An administration Policy ("CEO Procedure") has been developed and will be presented to ELT for final consideration/adoption.	An administration Policy ("CEO Procedure") has been developed and will be presented to ELT for final consideration/adoption.	31/1/2021	31/3/2021	Ongoing	
Checking employee qualifications	Director People and Culture	Monitor the new system, once in place, to ensure that electronic reminders for licence expiry dates are properly implemented.	This is a feature of the new HRIS system. This will be monitored once in place.	The new HRIS is in testing phase and is yet to be finalised – expecting this to be early in 2021. There has been delays in the HRIS implementation due to contractor issues so more likely to be later in 2021.	There has been delays in the HRIS implementation due to contractor issues so more likely to be later in 2021.	31/3/2021	30/6/2021	Ongoing	
Inductions and On-Boarding	Director People and Culture	Review the new online induction programme annually to ensure it remains contemporary and effective. Introduce a requirement for forms to be signed following site specific inductions acknowledging that the employee has received and understood the information provided.	Accepted	The new HRIS is in testing phase and is yet to be finalised – expecting this to be early in 2021. These functions are all part of the system. The online induction parts of the process are signed off when completed via an e form saved in the employee e file. There has been delays in the HRIS implementation due to contractor issues so more likely to be later in 2021.	There has been delays in the HRIS implementation due to contractor issues so more likely to be later in 2021.	31/3/2021	30/6/2021	Ongoing	
Recording the use of delegations	Manager Governance	Conduct an internal review to ensure the use of delegations is being correctly recorded. Include the following in all delegations: - instructions of the required recording process (as per the Act and associated regulations); - the location for recording the use of the delegation.	Agreed, training for delegated officers is being considered for development and following its implementation, an internal review on how different areas are capturing the use of delegation will be undertaken.	A training package for delegated officers is currently being developed. On hold due to staffing availability issues.	No further update.	31/1/2021	01/11/2021	Ongoing	
Review of council and administration Policies	Manager Governance	Introduce a periodic City-wide policy review to: - minimise the risk of policies becoming outdated; - ensure consistency of formatting between policies; and - promote culture where employees bring all proposed policy amendments to the attention of council.	The Governance Team, are planning a city-wide review of policy to be undertaken within the next 12 – 18 months.	The policy review has commenced, and is currently in the first stage. Initial meetings with managers have been completed and the manager responsibility for each of the policies has been re-allocated where required. The governance team have grouped the policies into business unit, and the next stage is to review each group of policies, one business unit at a time. On hold due to staffing availability issues.	No further update.	31/10/2021		Ongoing	
Records management training	Manager Information Technology	Conduct internal records management audits to monitor the effectiveness of record management training.	Audits for internal records management will be put in place once the new system has gone live, results will be published to managers for analysis and improvement developments. Records will be kept.	Trainings are agile and ongoing. Compulsory training is provided to new staff, refresher courses provided to existing staff with training materials being targeted to the role being performed. M-Files training is being added to the City's Learning Management System so that this can be better tracked and reported on.	No further update.	30/6/2021		Ongoing	
Risk assessments	Procurement Team Leader	Implement processes to reinforce awareness of risk management procedures with relevant employees. Ensure all teams are managing risk in a manner which is consistent with the risk management policy and risk management framework.	We will work with Management Team to identify employees who require knowledge of Risk Policy and Procedure. We will implement workshops to improve awareness and understanding of the Framework and Policy.	At risk management group has commenced meeting to determine the best way of implementing the risk assessment process in the City. Remains ongoing	No further update at 30 March 21	30/6/2021		Ongoing	
Risk management training	Procurement Team Leader	Review the risk assessment training programme to ensure all employees are aware of risk management processes. Include risk management training as part of the induction process where appropriate.	Will review and advise Management Team on best way to implement this.	No further update at 30 March 21	No further update at 30 March 2021	30/6/2021		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Officer	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated Completion Date	Amended Estimated Completion Dates	Status	Actual Completion Date
Acquisition and disposal of assets	Procurement Team Leader	Develop a written procedure for acquisition and disposal of assets.	This is underway and is anticipated to be complete by the end of quarter 1, 2020. Manager Finance: Finance will prepare written procedures on the financial process for acquisition (capitalisation) and disposal of assets. An e-form will be developed to simplify the request and authorisation of asset disposal. The new procedure will be included in the team's knowledge base.	The COVID-19 impact and the audits by the Office of Auditor General and Regulation 17 review have delayed this implementation. This should be complete by end Q4, 2020. Requires input from Manager Finance - revised completion date 31/03/2021 due to current absence Completed March 21 – e-form in place and process in place	Completed March 21 – e-form in place and process in place	31/12/2020	31/3/2021	Complete	31/3/2021
Separating roles and functions in relation to monetary transactions	Manager Finance	Develop written procedures for financial functions including requirements for two or more employees to check off on final documents and outcomes.	Finance will prepare written procedures on the process, checks and authorisation requirements for payments made. The new procedure will be included in the team's knowledge base.	The written payroll processing checklist documents the check reports to be run for each payment run. These reports are sent to 2 authorising officers for review. Once approved the 2 authorising officers approve the EFT file at the bank account. The completed checklist and approvals are saved in the City's document management system for each pay. Written cheque and EFT payment run processes have been completed. These include reports to be prepared for checking before authorisation of the EFT file for loading into the bank account and the process requirement for 2 authorised approvers. The implementation of a knowledge base will be progressed next financial year. Written procedures have been developed and approved for the process, checks and authorisation requirements for payments. Procedures are saved in a common drive for ease of reference to all applicable finance officers.	Written procedures have been developed and approved for the process, checks and authorisation requirements for payments. Procedures are saved in a common drive for ease of reference to all applicable finance officers.	Commencing knowledgebase in 20/21 FY		Complete	30/3/2021
Reviewing financial control accounts and trial balances	Manager Finance	Capture procedures relating to financial control accounts and trial balances in a formal document. This may be included in the 'knowledge base' that the finance team intends to develop.	Finance will prepare written procedures on all end of month processes, control and balance sheet accounts reconciliations and trial balance reconciliation. The new procedures will be included in the team's knowledge base.	Written procedures are in place for end of month financial reporting, included in this procedure are the following tasks to be completed each month: • reconciliation of balance sheet accounts – procedure includes a full list of each account with the responsible officer and approver • reconciliation of the trial balance • accrual journals to be prepared at end of month • monthly financial reports check list • variance analysis requirements for reporting The implementation of a knowledge base will be progressed next financial year. Written procedures have been developed and approved for end of month processes, control and balance sheet account reconciliations. Procedures are saved in a common drive for ease of reference to all applicable finance officers.	Written procedures have been developed and approved for end of month processes, control and balance sheet account reconciliations. Procedures are saved in a common drive for ease of reference to all applicable finance officers.	Commencing knowledgebase in 20/21 FY		Complete	30/3/2021
Maintaining risk registers	Procurement Team Leader	Develop a framework which enables cross referencing between risk registers to ensure all risks are adequately recorded, e.g. a list of all registers.	Will work with Management Team to identify all Risk registers across the City and put together a list of all Registers (Consider storing them all in the same location in the DMS). Risks identified across a number of Registers will be brought to ELT attention for action.	Risks are regularly discussed at ELT. Emerging risks are reported to Audit and Risk Committee on a quarterly basis. Risk Registers are being brought together in the Corporate Risk register and discussed by the Risk Management Group. Risk register reviewed and updated monthly. Issue closed.	Risk register reviewed and updated monthly. Issue closed.	31/3/2021		Complete	28/2/2021

Systems and Procedures Review - Risk Management
(Commenced September 2020)

Actions that are ongoing:

Audit area	Responsible Officer	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated Completion Date	Amended Estimated Completion Dates	Status	Actual Completion Date
Inductions and on-boarding	Manager People and Culture	Ensure managers sign off on tailor made inductions for their team members	P&C to develop an eForm checklist. Estimated completion – 31/12/2020	This action has been delayed. New Recruitment Officer commenced 6 Jan 2021. Estimated completion - March 2021	No further update.	31/12/2020	31/3/2021	Ongoing	
Role descriptions	Manager People and Culture	Specify risk management requirements in manager/supervisor role descriptions, and others where warranted.	Agreed where applicable. Estimated completion – 31/12/2020	This action has been delayed. All position descriptions being reviewed as vacancies arise. Standard wording for manager/supervisor role descriptions has been agreed. Estimated completion - March 2021. Recent turnover of P&C admin staff expected to delay completion to April 2021	Recent turnover of P&C admin staff expected to delay completion to April 2021	31/12/2020	30/4/2021	Ongoing	
Identifying and minimising misconduct, fraud and theft	Procurement Team Leader	Civic Legal understands the City intends to introduce 'mini audits' to address specific or localised topics. Ensure misconduct, fraud and theft are addressed in these 'mini audits'. Provide training sessions on misconduct, fraud and theft to relevant employees on an annual basis. These sessions could include the relevant sections of the Code of Conduct, the Grievance Policy and making a report to the C&C or Public Information Commissioner. Review the Use of Corporate and Purchasing Cards Procedure. If not done already, finalise and adopt the Transaction Card Policy and Procedure. Ensure the adoption date (and review dates) is recorded on the document.	Transaction Card Policy and Procedure with ELT for adoption / discussion. Fraud and misconduct is covered in a number of policies and procedures organisation wide. Further reminders and training is required in this area. Estimated completion – 31/12/2020	Transaction Card Procedure and Policy adopted by ELT in November 20. Fraud and Misconduct Training under review – estimated completion 30 June 2021 Training slides issued to Director City Business and Manager Finance for review and comment early March 2021. No feedback or guidance received despite multiple requests. Remains ongoing at 30 March 2021	Remains ongoing at 30 March 2021	31/12/2020	30/6/2021	Ongoing	
Contract management	Procurement Team Leader	Consider adopting a Contract Management Plan template document to assist employees who are managing contracts. This should include formalising the contract inspection process to ensure contractual terms are being performed, and KPI review meetings. Consider offering specific training to relevant employees undertaking contract performance/assessment reviews.	A Contract Management Plan template is under development to be available alongside the recently adopted Contract Procedures. Estimated completion – 31/12/2020	Contract Management Plan under review – draft issued in November 20 with review taking place early Jan 21. Contract Procedures adopted August 20 and available on CoFi. Training with relevant users under way since mid-December 20. Estimated completion June 21. No further update at 30 March 2021	No further update at 30 March 2021	31/12/2020	30/6/2021	Ongoing	
Occupational safety and health framework	Manager People and Culture	Review the Occupational Health and Safety Management Direction. (We understand from the City's employees that the City intends to replace the Management Direction with a new policy once the Work Health and Safety Act 2020 (WA) comes into effect)	Agreed. Estimated completion – 31/12/2020	The new Act has not been formally proclaimed as yet. As a consequence The City cannot update its OHS policy until that takes place. Formal proclamation date unknown but not expected before June 2021. Estimated completion – July 2021	No further update.	31/12/2020	31/7/2021	Ongoing	
Information technology (IT) security protocols	Manager Information Technology	Introduce a checklist or compliance calendar to assist the IT Team (and future team members) in ensuring all IT security protocols are undertaken at the correct times. Ensure the Information Security Risk Management Plan is reviewed annually.	The City's IT team will review the introduction of a compliance calendar. The Information Security Risk Management Plan is currently being reviewed and updated. Completion scheduled for November 2020. Estimated completion – 30/11/2020	The City's IT Team are currently scheduling the various reviews as a result of this audit. The information security risk management plan has an updated estimated completion date of May 2021.	The information security risk management plan has an updated estimated completion date of May 2021.	30/11/2020	31/03/2021 31/05/2021	Ongoing	

Audit area	Responsible Officer	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated Completion Date	Amended Estimated Completion Dates	Status	Actual Completion Date
Risk reporting	Procurement Team Leader	Ensure managers receive risk management training (including risk reporting) as a part of their regular training regime. Conduct basic risk reporting training for relevant officers. Maintain employee awareness of the risk reporting process through regular reminders at team meetings.	Training with Managers and ELT took place in August 2020 to further clarify and understand the risk process and responsibilities. City aims to roll out basic training across all levels in early 2021.	Training for remaining employees under review by Risk Management Group Remains ongoing No further update at 30 March 2021	No further update at 30 March 2021	30/6/2021		Ongoing	
Project reviews and physical inspections	Manager Asset Management	Consider formalising the inspection process to ensure all projects are regularly visited. This could mean defining the frequency of inspections in the Project Management Plan at the commencement of each project.	The City will review the Project Management Framework and include guidance on project inspection frequency. Estimated completion - 30/6/2021	No progress, still scheduled for later this year.	No further update.	30/6/2021		Ongoing	
Councillor risk management training	Procurement Team Leader	Include training for 'understanding risk' in a Councillor Training Policy.	Risk management is being assessed in a broader context for the City and councillor training will be implemented as part of that process	A Risk Management workshop is scheduled for Elected Members to attend in February/March 2021 where ongoing consideration of training will also be reviewed. Raised at ARMC in February 2021 but no further update available at 30 March 2021	Raised at ARMC in February 2021 but no further update available at 30 March 2021	31/3/2021		Ongoing	
Communicating risk to stakeholders	Procurement Team Leader	Complete and implement a Risk Management Policy that encompasses communicating risks to stakeholders for all events and functions.	Events Teams working on this.	Remains ongoing No further update at 30 March 2021	No further update at 30 March 2021	30/6/2021		Ongoing	
COVID-19 management	Manager Strategic Planning	Continue regular monitoring of introduced COVID-19 protocols until community safety can be confirmed (e.g. global inoculation of vaccine).	City requirements for City-organised meetings communicated by responsible officer. Public Health Emergency Operation Centre (PHEOC) Bulletins monitored & circulated to: •all Health Officers, •Executive Leadership, •Management Team •Events Coordinator, •Leisure Centre Manager, •Facilities Manager, •Senior People & Culture Project Officer (Workforce Services)	Safe WA registration protocol and infrastructure rolled out 21/2/20. Venue restrictions & management maintained as per Guidelines. Covid Event Plans requested where required. Internal etiquette reminders periodically circulated. Vaccination program commenced in Australian February 2021 (stage 1 of 3).	Vaccination program commenced in Australian February 2021 (stage 1 of 3).	Unknown		Ongoing	
IT security policy and standards	Manager Information Technology	Develop an IT Security Policy (and accompanying procedural documents) to capture relevant IT security practices.	The City's IT team are currently working to develop an IT Security policy as part of a project to review all Cybersecurity and Disaster Recovery documentation. To be completed within the 20/21 FY. Estimated completion - 30/6/2021	No update provided.	No update provided.	30/6/2021		Ongoing	
IT Disaster Recovery Plan	Manager Information Technology	Ensure the IT Disaster Recovery Plan is reviewed annually. Consider cross referencing the IT Disaster Recovery Plan and the Business Continuity Plan.	The City's IT team are currently reviewing the IT DRP as part of a project to review all Cybersecurity and Disaster Recovery documentation. To be completed within the 20/21 FY. Estimated completion - 30/6/2021	No update provided.	No update provided.	30/6/2021		Ongoing	
Communicating IT changes to employees	Manager Information Technology	Ensure there is a formal procedure in place to guide employees on the method of considering and safely introducing new software.	The City's IT Team will review its existing change procedure for selecting and implementing new software.	No update provided.	No update provided.			Ongoing	
Business Continuity Plan	Director City Business	Set a calendar reminder to trigger an annual review of the Business Continuity Plan, the Business Incident Management Plan and the Business Impact Analysis. Ensure all personnel mentioned in the documents are up to date during the annual review. Identify in the Business Continuity Plan who is responsible for the document. Ensure the City completes formal handovers of key documents during team restructures. Include the adoption approval and review dates in the Disaster Recovery Plan (Appendix to the Record Keeping Plan)	The BCP will be included in the Risk function of the organisation. The City is currently reviewing how risk will be managed and structured in the organisation. The current plan is to implement a new Risk approach within the organisation structure in January 2021. Estimated completion - 31/1/2021	No update provided.	No update provided.	31/1/2021		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Officer	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated Completion Date	Amended Estimated Completion Dates	Status	Actual Completion Date
Incident Reports	Procurement Team Leader	Create a form for the Insurance Team to complete when gathering information for a potential claim or insurance matter. This will assist employees in ensuring all necessary information is collected. Formalise the procedure of discussing incidents within relevant teams in order to establish learnings. For instance, this may be included as a heading topic in team meeting agenda templates. Include adoption and review dates in the Insurance Handling Process document. Ensure regular reviews are conducted, include relevant contact details.	E-form for registering possible insurance incidents being developed. This will then be raised with ELT and Managers and then raised at team meetings. Process to be undertaken in Q1, 2021. Estimated completion – 30/3/2021	Remains ongoing. E-form currently being developed. Decided against e-form as all information required for insurance claims is contained in the LGIS incident report document available from the Procurement Officer – Assets and Insurance or LGIS Website.	Decided against e-form as all information required for insurance claims is contained in the LGIS incident report document available from the Procurement Officer – Assets and Insurance or LGIS Website.	30/3/2021		Complete	28/3/2021
Insurance coverage	Procurement Team Leader	Conduct an internal meeting prior to meeting with LGIS to identify questions or concerns to discuss at the meeting with LGIS. Prepare a simple agenda or list of questions/concerns to discuss for the meeting with LGIS. Develop an insurance management policy or procedure to guide employees when conducting the annual insurance meeting and deciding on an appropriate insurance cover. This policy would also be beneficial for ensuring all departments are aware of the formal process and act accordingly.	This remains a work in progress. Aiming for completion Q2, 2021. Estimated completion – 30/6/2021	Remains ongoing. Complete March 21	Complete March 21	30/6/2021		In progress	1/3/2021
Communicating risk to employees	Procurement Team Leader	Ensure 'risk management' is included as a heading in the new internal meeting agenda template.	The City considered developing an internal template for meetings, however this is no longer a consideration as teams may manage their own meetings. Should this position be reconsidered, the proposal to include 'risk management' will also be considered.	Closed – no appetite or value seen in introducing this by Management Team	Closed – no appetite or value seen in introducing this by Management Team	30/6/2021		Complete	30/3/2021
Building access and security	Manager Facilities and Environmental Management	Introduce a written procedure for requesting and accepting changes to security access cards.	An e-form is currently being prepared to control changes to security access cards. Changes will only be undertaken when the relevant manager has given approval on the form.	The e-form is completed and hosted on the City's intranet.	The e-form is completed and hosted on the City's intranet.	1/3/2021		Complete	25/3/2021
Emergency Evacuation procedures	Manager Facilities and Environmental Management	Develop a procedure to ensure emergency evacuation exercises are regularly conducted at occupied City buildings. Formalise the procedure for working with tenants to ensure leased buildings meet relevant standards for evacuation protocols.	Emergency evacuation plans will be put in place to all buildings occupied by council staff. The Asset and Property officer will check tenants are undertaking their own procedures in leased buildings.	One remaining evacuation plan to complete for the Meeting Place and then all occupied buildings will have an evacuation plan. This is now completed. The Asset Property Officer visits leased annually to undertake checks which includes evacuation procedures. (the 2 higher risk buildings – Fremantle Markets and the Backpackers are visited 6 monthly)	This is now completed.	1/3/2021		Complete	25/3/2021

Regulation of Consumer Food Safety by Local Government Entities
(Commenced June 2020)

Actions that are ongoing:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Consumer Food Safety	Manager Field Services	NA	Local government entities should: - work with the Department of Health in the development and implementation of new electronic food safety inspection and recordkeeping systems	Local government entities in our sample generally accepted the recommendations and confirmed that, where relevant, they will improve inspection and enforcement practices, recordkeeping and compliance reporting for regulating food businesses	This will be completed by the end of 2021 (based on budgetary considerations)	This will be completed by the end of 2021 based on budgetary considerations	31/12/2021		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Consumer Food Safety	Manager Field Services	NA	Local government entities should: - ensure food business inspections are prioritised and carried out according to their risk classification - ensure changes to inspection frequencies are only made based on a documented assessment of compliance history or other urgent requirement Under section 7.124 of the Local Government Act 1995, all auditors are required to prepare an action plan addressing significant matters relevant to their entity for submission to the Minister for Local Government within 3 months of the report being tabled in Parliament and for publication on the entity's website. This action plan should address the points above, to the extent that they are relevant to their entity, as included in this report	Local government entities in our sample generally accepted the recommendations and confirmed that, where relevant, they will improve inspection and enforcement practices, recordkeeping and compliance reporting for regulating food businesses	Plan to address the audit recommendations provided to the Minister for Local Government on time. Procedure updated to: - ensure food businesses inspected only are prioritised and carried out according to their risk classification - ensure changes to inspection frequencies are only made based on a documented assessment of compliance history or other urgent requirement Food business inspections are on target to be carried out in the current financial year but half of the high risk businesses are currently overdue as they have not been inspected in six months. They need to be inspected this half of the financial year. A few medium risk businesses are also currently overdue for inspection as the vast majority of businesses were last inspected by contractors in the winter of 2019 and have not been due over winter. 30/03/21 - The majority of inspections due have been completed however inspectors are still working through the list to complete the remaining inspection due. All inspectors due at the time of audit have been completed having those businesses that have closed or are not presently operating. Inspections will continue as an ongoing action as food business inspection become due over time.	Complete	2020-2021 FY		Completed	30/03/2021
Consumer Food Safety	Manager Field Services	NA	Local government entities should: - improve recordkeeping for food business inspections and compliance reporting to a better understand inspection and compliance history - identify compliance issues and follow-up activities - respond to emerging food safety issues	Local government entities in our sample generally accepted the recommendations and confirmed that, where relevant, they will improve inspection and enforcement practices, recordkeeping and compliance reporting for regulating food businesses	Record keeping is being improved by: - New procedures setting out standard practice for record keeping - All inspections completed on new form - Spreadsheets created to track outstanding non-compliance (Improvement Notice Spreadsheets) Development of new electronic inspection module	Complete	30/03/2021 FY		Completed	30/03/2021
Consumer Food Safety	Manager Field Services	NA	Local government entities should: - develop procedures and staff guidance to ensure non-compliant food businesses are followed up and standards enforced in a consistent and timely manner	Local government entities in our sample generally accepted the recommendations and confirmed that, where relevant, they will improve inspection and enforcement practices, recordkeeping and compliance reporting for regulating food businesses	Compliance and recording procedures have been drafted and spreadsheets provided as stated above, to track outstanding compliance issues and ensure rectification. Follow-ups of non-compliant inspections are occurring and necessary compliance actions taken in accordance with the audit policies and procedures.	Complete	2020-2021 FY		Completed	30/03/2021

Interim Audit - Finance
(Year ending 30 June 2020)

Actions that are ongoing:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Fixed asset reconciliation	Manager Finance	Moderate	Management should perform a monthly reconciliation between the fixed assets register and the general ledger and ensure it is prepared and independently reviewed in a timely manner.	Currently a formal monthly reconciliation between the fixed asset register and the general ledger is in existence at the City. Processing of monthly capitalisation of assets for the new financial year hadn't commenced at the time of the interim audit therefore no reconciliations were required. The processing for the new year was held off until finalisation of year ending 30 June 2019 to ensure the transactions posted in the new year are based on the final audited asset register balances. This practice will be reviewed to determine possible end of year and start of new year improvements.	Ongoing Complete - Monthly reconciliations between asset register and the general ledger are performed. Ongoing - Process for audit trail as evidence of independent review.	Ongoing Complete - Monthly reconciliations between asset register and the general ledger are performed. Ongoing - Process for audit trail as evidence of independent review.	30/09/2020	30/06/2021	Ongoing	
Discounts raised without approval	Revenue Team Leader	Minor	Management should implement a process and control to monitor the application of discounts applied to fees and charges.	In response to these findings, an internal E-Form will be created to capture the request and approval (subject to relevant criteria) of discounts and subsequent recording of delegation exercised. Criteria and limits to be determined and approved by the relevant business unit Manager through the review process for the annual fees and charges prior to adoption by Council. Approved criteria to be recorded in the City's record management system and where possible, included in Technology One at the point of calculation or alternatively through a fees calculator template.	eForm drafted and in testing phase. Fees and Charges currently under review in preparation for Budget 2021-22 and policies being developed by responsible team for inclusion in work procedures. To be adopted with annual budget in June 2021. Updated estimated completion - 30/06/2021	eForm drafted and in testing phase. Fees and Charges currently under review in preparation for Budget 2021-22 and policies being developed by responsible team for inclusion in work procedures. To be adopted with annual budget in June 2021. Updated estimated completion - 30/06/2021	31/12/2020	30/06/2021	Ongoing	
Daily banking summary	Revenue Team Leader	Minor	The City should ensure that the daily banking summary sheets are reviewed and evidence of this should be retained.	Management have taken steps to implement a standard cash handling process across all business units. This would be an improvement to current practice and would ensure consistency across the organisation. Once endorsed by Executive training of the revised process will be conducted with relevant officers.	Cash handling procedures in draft format. Initial meetings have occurred to recognise resourcing requirements necessary in order to meet recommended standard of practice. Workshops scheduled to occur in April 2021 and be fully operational in July 2021. Updated estimated completion - 30/06/2021	Cash handling procedures in draft format. Initial meetings have occurred to recognise resourcing requirements necessary in order to meet recommended standard of practice. Workshops scheduled to occur in April 2021 and be fully operational in July 2021. Updated estimated completion - 30/06/2021	31/12/2020	30/06/2021	Ongoing	
Supplier master files	Procurement Team Leader	Significant	Management should ensure changes made to the vendor Masterfile are appropriately reviewed and approved by an independent officer, including retaining evidence of this process. System access privileges to the master file should be reviewed to ensure that only appropriate, approved staff have access. The City should also perform periodical reviews to remove/deactivate duplicated supplier records.	The City has a procedure in place since November 2017 in relation to changing supplier bank account details to ensure proper controls and segregation of duties. In addition, the Procurement Team Leader runs and checks a report of all supplier bank account changes that have been made in the system before approving each payment run. Based on these audit findings a refresher of the procedure will be undertaken with the Procurement Officers. The refresher will include reviewing the documentation required and completing checks section of the form for audit trail purposes. A further action will be added to the procedure to undertake an internal audit function. This will be a random check of supplier change of bank account forms and documentation to ensure compliance with the procedure. The City will undertake a review of officers having access to change supplier master files details and update security settings as required. A review of duplicate supplier records was undertaken in July 2019 where it was noted that some suppliers have more than one record due to different address or payment methods. To ensure this remains current this task will be added to the end of financial year procedure and checklist to be completed on an annual basis.	Audit of change of bank accounts in place. Procurement Team Leader reviews changes made before releasing payment run. Procedure updated. Review of Officers having ability to amend Supplier Master File, completed. With regard some suppliers having more than one record due to different address or payment methods. This task has been added to the end of financial year procedure and checklist to be reviewed and completed on an annual basis. No further update at 30 March 2021	No further update at 30 March 2021	31/3/2021	Ongoing		
Asset stocktake procedures	Manager Finance	Moderate	Management should ensure that periodic stocktakes are carried out to confirm the existence of assets and adequate policies and procedures are in place.	A complete physical stocktake of all furniture, art, plant and equipment assets across the organisation (both financial assets and minor assets) is planned to be undertaken in conjunction with the asset revaluation in the 2020-21 financial year. Currently there are some asset physical checks undertaken within business units such as at the Arts Centre on the City's Art Collection and at the Works Depot for various items of plant and equipment. It is acknowledged these are sporadic and that an organisational documented procedure does not exist. The City will develop new process and procedure to put more rigour and consistency across organisation on the control of financial assets and minor assets.	Ongoing Asset audit for Art Collection, Plant and Equipment and Furniture and Equipment is currently in progress.	Ongoing Asset audit for Art Collection, Plant and Equipment and Furniture and Equipment is currently in progress.	30/06/2021		Ongoing	
Purchase card acquittals	Procurement Team Leader	Moderate	Management should review their purchasing card policy to ensure that it reflects the current processes.	The purchasing card policy has been reviewed and a supporting procedure has been developed to reflect the current processes. These are awaiting Executive approval. Once adopted a session will be held with all users to inform them of their obligations and reporting requirements.	Transaction Card Procedure and Policy adopted by ELT in November 20. Training with users of cards pencilled in for February 21 Training changed to May 21	Training changed to May 21	31/03/2021		Ongoing	

Audit area	Responsible Officer	Risk rating if applicable	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Cancellation of purchase cards	Procurement Team Leader	Moderate	Management should review their policy regarding the cancellation of cards due to lost cards and terminated employees. There should be regular communication between payroll and finance to ensure purchases cards are retrieved and cancelled on or before termination.	The current purchase card policy requires the cancellation of cards in a timely manner when an employee terminates employment with the City. The purchasing card policy has been reviewed and a supporting procedure has been developed to strengthen the process of card cancellation due to lost cards and terminated employees. These are awaiting Executive approval. Once adopted a session will be held with all users to inform them of their obligations and reporting requirements.	Transaction Card Procedure and Policy adopted by ELT in November 20. Training with users of cards pencilled in for February 21. Training changed to May 21.	Training changed to May 21.	31/03/2021		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Officer	Risk rating if applicable	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Assessment of new Accounting Standard AASB16	Manager Finance	Moderate	The City should measure the impact of the application of AASB 16 as at 1 July 2019 and process appropriate adjustments in the accounts, as well as considering the required disclosures and amended accounting policies that will need to be disclosed in the 30 June 2020 financial report in advance of year-end.	Since the interim audit the City has measured the impact of the application of AASB 16. All existing leases have been assessed and the appropriate adjustments for budget 20-21 were processed in the accounts. The adjustments were adopted by Council with the Annual Budget for 2020-21 and were reflected in the Rate Setting Statements, Note 2(g) Net Current Assets and Note 7 Leases Liabilities. The City has amended its accounting policy to reflect the application of the new accounting standard AASB 16 Lessees in preparation for year ending 30 June 2020. The appropriate adjustments as at 1 July 2019 will be processed in the accounts with necessary disclosures reported in the financial report to ensure compliance with AASB 16.	The appropriate transactions and adjustments were processed as at 1 July 2019. The Annual Financial Statements and associated disclosures were reported in accordance with AASB 16 Lessees as at 30 June 2020.	The appropriate transactions and adjustments were processed as at 1 July 2019. The Annual Financial Statements and associated disclosures were reported in accordance with AASB 16 Lessees as at 30 June 2020.	30/09/2020		Completed	31/12/2020
Manual journals	Manager Finance	Significant	We recommend the city implements appropriate levels of user access within TechOne and review segregation of duties so that manual journals are approved by authorised independent officers.	The City acknowledges there were a few instances where journal entries were prepared and posted by the same officer. Some of these were posted on verbal approval. From March 2020 the TechOne system has been re-configured to prohibit journals being prepared and approved by the same officer. This was demonstrated to the auditors at the time of the interim audit. The one exception is a system created journal to upload daily purchase card transactions from the City's banking software into the TechOne system where one officer is the preparer and approver. However, in this case the file is locked as "accepted" and the officer doesn't have permission to edit the file therefore the City does not consider this as a risk. With regards to the access to approve manual journals the City agrees this should be limited to finance officers only. Even though divisions outside of finance have access to approve journals, it has been determined no journals have been posted by staff outside of the Finance team. The City accepts the current TechOne system access is a potential risk and will conduct a review of the current access and limit to appropriate finance officers.	NA	NA	30/09/2020		Completed	31/12/2020

Interim Audit - Information Systems
(Year ending 30 June 2020)

Actions that are ongoing:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditor recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Information security policies	Manager Information Technology	Volatile	The City should: • review and update its existing policies or develop new ones to ensure all relevant areas of information security are appropriately addressed. Policies should be communicated to all employees and any other relevant stakeholders once they have been formally approved by management. • establish an effective policy review process. As part of this process, all policies must be reviewed regularly or following any significant changes. This will help ensure their continuing suitability, adequacy and effectiveness. • review and enhance its Cyber Security Incident Response Plan and Information Security Risk Management Plan. These plans should include relevant procedures to ensure the effective response and management of all information security related incidents. • ensure that all information security related incidents are appropriately categorised and recorded.	The City acknowledges that the Cyber Security Incident Response Plan in conjunction with the Information Security Risk Management Plan are currently in draft. The City will plan to have these plans updated, endorsed and adopted in conjunction with the City's audit and review.	A request has been made in the 2021 Year Budget Review to procure professional services for assistance in the refinement of these policies.	A request has been made in the 2021 Year Budget Review to procure professional services for assistance in the refinement of these policies.	2020-2021 FY		Ongoing	
Human resources - Staff Privacy management	Director People and Culture	Volatile	The City should: • review and enhance its integrity checking guidelines. The integrity database for all high risk positions should be checked. • comply with its HR onboarding processes and make sure that all new employees complete mandatory induction training. • sign-off the acknowledgement to the Code of Conduct. • sign-off the acknowledgement to the City's computer, portable device and cloud usage policy. • undertake employment screening as per position specific integrity checklist.	The City is currently in the process of deploying a new Human Resources system which includes onboarding, Learning Management and Performance Management. The recommendations provided will be delivered as part of the deployment of this system.	All HR processes are checked however this is manual currently. The HRIS implementation is in testing phase however there are still up dates to the process – expecting a late 2021 roll out date.	All HR processes are checked however this is manual currently. The HRIS implementation is in testing phase however there are still up dates to the process – expecting a late 2021 roll out date.	2021-2022 FY		Ongoing	
Backup testing	Manager Information Technology	Volatile	The City should: • review and enhance its Information Security Risk Management Plan and develop detailed and suitable guidelines for the testing of backups (in scope of backup testing, backup testing plans, successful/failed assessment results). • test backups on a regular basis to ensure that backup records of the testing results. • update the recovery testing for critical IT systems, databases, configurations of core network devices, and fire servers, based on an assessment of risk.	The City will review and enhance its backup testing processes.	Backup and failover automation software is currently being procured, implementation to begin in May 2021.	Backup and failover automation software is currently being procured, implementation to begin in May 2021.	2021-2022 FY		Ongoing	
ICT disaster recovery planning	Manager Information Technology	Volatile	The City should review and enhance its ICT DRP and regularly test it to confirm that systems can be recovered in accordance with business expectations, and that key staff are familiar with the plan and their specific roles and responsibilities. The results of testing should be recorded and any relevant actions taken to improve the plan.	The City will review and enhance its ICT DRP as recommended.	Backup and failover automation software is currently being procured, implementation to begin in May 2021. This software will allow the City to build and activate Disaster Recovery test plans.	Backup and failover automation software is currently being procured, implementation to begin in May 2021. This software will allow the City to build and activate Disaster Recovery test plans.	2021-2022 FY		Ongoing	
Management of the HR payroll system	Manager Information Technology	Volatile	The City should review and enhance its current process to manage HR payroll user accounts. The process should ensure that: • user access privileges are reviewed on a regular basis. Accounts that are no longer required must be disabled in all systems in a timely manner. • a regular configuration is regularly reviewed, including roles and functions to ensure appropriate segregation of duties.	The HR Payroll system is a part of the Finance system. Those who have access within this system have the same access as they complete the same functions in relation to the HR Payroll module is that it is not very granular with system access. The City will review its current processes around management of the HR System.	Implementation of a new HR System is underway, once complete, the City will review user access controls within this system.	Implementation of a new HR System is underway, once complete, the City will review user access controls within this system.	2020-2021 FY		Ongoing	
Server room management	Manager Information Technology	Minor	The City should: • review and enhance its regular controls to address the risks due to the lack of a power generator and fire suppression system within the electronic DC. • regularly maintain fire extinguishers, including the ones located at datacentres.	The City's accepts that there is no fire suppression or generator backup in its temporary data centre. This will be reviewed with the build of the new data centre in Q3 2020. The physical IT systems are well protected from unauthorised access. Accidental or deliberate tampering with the use of multiple levels of security including CCTV, multiple doors resulting in logged user access, smoke cards, monitored alarm system, data centre management system and physical infrastructure locks.	The completion of a new data centre within the City's new administration building is expected in June 2020. This new data centre will provide a larger UPS, fire suppression system and fire extinguishers with frequent services.	The completion of a new data centre within the City's new administration building is expected in June 2020. This new data centre will provide a larger UPS, fire suppression system and fire extinguishers with frequent services.	30/06/2021		Ongoing	
Information security awareness program	Manager Information Technology	Minor	The City should implement an ongoing information security awareness program and include as part of the corporate induction program. The City should also implement procedures to ensure that staff and relevant individuals can readily complete the training. The information security awareness program should be regularly updated to consider changing policies and any emerging threats. It should also incorporate any lessons learned from information security incidents along with relevant details from information security standards and good practices.	The City is confident that the staff awareness measures in place for malicious file downloads, phishing attempts and information security attacks are adequate. The new Learning Management System HR process tool and Cyber security training to staff which is implemented in Q3 2020.	The completion of the implementation of the training management system is scheduled for May 2021, once implemented Cyber Security training will be added and assigned to staff.	The completion of the implementation of the training management system is scheduled for May 2021, once implemented, Cyber Security training will be added and assigned to staff.	2021-2022 FY		Ongoing	
Network segregation and unauthorised network device	Manager Information Technology	Volatile	The City should: • review the risks to its network and implement appropriate controls to prevent and detect the use of any unauthorised IT devices. • appropriately segregate external network traffic between critical systems and different end-user groups based on a risk assessment.	The City is currently configuring software to prevent unauthorised external devices from being able to connect to the City's physical network. This is already in place for the City's wireless network.	The implementation of new network security software is currently underway.	The implementation of new network security software is currently underway.	2021-2022 FY		Ongoing	

Audit area	Responsible Officer	Risk rating (if applicable)	Auditor's recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Network access management	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should review and enhance its current process to manage access to its network. The process should ensure that: <ul style="list-style-type: none"> individuals are assigned the privileges they require to perform their roles based on the principle of least privilege all network accounts, including generic accounts, are formally requested, authorised and configured. The use description of generic accounts should be appropriately recorded user access is regularly reviewed (including accounts that have not accessed the network for an extended period). Accounts that are no longer required should be disabled in a timely manner password requirements include the implementation of an account lockout policy passwords should not be reused using reasonable encryption all user accounts comply with the City's password policy user identity is verified before a password reset 	The City will review its existing network management procedures and assess the recommendations provided	The implementation of new network security software is currently underway	The implementation of new network security software is currently underway	30/06/2021		Ongoing	
Management of the Finance system	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should review and enhance its current process to manage finance user accounts. The process should ensure that: <ul style="list-style-type: none"> specific access privileges are requested and recorded based on an up-to-date system system owner approval is sought before granting access to the finance system user access privileges are reviewed on a regular basis, including the review of accounts that have not used the system for an extended period. The review should include highly privileged accounts, generic service accounts and changes to system configuration user accounts are configured correctly (e.g. setup expiry date) and disabled within the finance system in a timely manner system configuration is regularly reviewed, including roles and functions to enforce appropriate segregation of duties based on an assessment of risk, delegation authority is individually approved periodically monitor user activity in the system 	The City will review its current processes around management of the finance system focusing on user accounts and privileges. This will also rely on the software provider (Technology One) to assist with the security access and providing ability to report and audit on this	The user onboarding and offboarding procedure has been reviewed and the implementation of a new HR System to better manage onboarding is underway	The user onboarding and offboarding procedure has been reviewed and the implementation of a new HR System to better manage onboarding is underway	2021-2021 FY		Ongoing	
Database security	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should: <ul style="list-style-type: none"> encrypt sensitive information it holds, based on an assessment of risk improve database hardening and implement audit trails 	The City will review its database security and recognise that the security hardening of the Financial HR payroll system database is governed by the provider of this system. The City will contact the system provider for assistance in this matter	Work scheduled to commence 2021-2022 FY	Work scheduled to commence 2021-2022 FY	2021-2022 FY		Ongoing	
Management of removable media	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should assess the risks associated with the use of removable media devices. Where appropriate, the City should: <ul style="list-style-type: none"> prevent the use of any unauthorised removable media devices use only USB devices that incorporate protection to help protect the information log and monitor information copied to or from removable media devices maintain a register of all authorised and in-use removable media devices 	The City will take the recommendation under assessment and assess the risks where appropriate. All removable media devices are scanned by the City's antivirus/endpoint security software	Work scheduled to commence 2021-2022 FY	Work scheduled to commence 2021-2022 FY	2021-2022 FY		Ongoing	
Remote access management	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should: <ul style="list-style-type: none"> document and implement an appropriate remote access management process and clearly communicate the process to external stakeholders based on an assessment of risk, restrict remote access. Subsequently, the City should: <ul style="list-style-type: none"> define and test records of remote access requests and approvals perform regular reviews of remote user accounts to verify the access and privileges are appropriate. Accounts that are no longer required should be removed in a timely manner implement multi-factor authentication for remote access develop and implement an appropriate security baseline for personal devices that remotely access the City's IT systems and information based on an assessment of risk, develop and implement a security event logging and monitoring framework. The framework should include regular review of remote access logs 	The City takes this recommendation under assessment and will review the existing remote access management procedures. The City also acknowledges that this audit was conducted during the COVID-19 pandemic and the majority of the City's workforce were working, very successfully, remotely due to the restrictions put in place by the state government. All remote connections were, and continue to be, logged and monitored. The City will investigate the impact of VPNs to its staff and assess this requirement	Work scheduled to commence 2021-2022 FY	Work scheduled to commence 2021-2022 FY	2021-2022 FY		Ongoing	
Management of highly privileged access	Manager Information Technology	Moderate	<ul style="list-style-type: none"> The City should: <ul style="list-style-type: none"> manage the default administrator accounts in line with good practice regularly review highly privileged service accounts and timely disable those no longer required ensure that essential highly privileged accounts are used to manage network devices and non-privileged accounts are used to perform day-to-day activities 	The City is currently evaluating the way it manages the default administrator account and will be implementing a more secure procedure around this. The City will determine who requires highly privileged accounts based on their job role and ensure that highly privileged and non-privileged accounts are managed	Work scheduled to commence 2021-2022 FY	Work scheduled to commence 2021-2022 FY	2021-2022 FY		Ongoing	
Network logging and monitoring	Manager Information Technology	Moderate	<ul style="list-style-type: none"> Based on an assessment of risk, the City should establish an effective logging and monitoring process. This process should incorporate the following: <ul style="list-style-type: none"> logging all high risk activities within the system maintaining sufficient auditing event history reviewing log file information on a regular basis aggregating, securing log file information The City may wish to implement a security information and event management tool (SIEM). Further guidance on appropriate levels of logging and monitoring may be sought from the Australian Standard AS/NZS 5700:2016 	The City will review its current network logging and monitoring measures	Work scheduled to commence 2021-2022 FY	Work scheduled to commence 2021-2022 FY	NA		Ongoing	

Audit area	Responsible Office	Risk rating if applicable	Auditor's recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Management of IT assets	Manager Information Technology	Moderate	The City should: • develop and implement appropriate guidelines for the management of IT assets, including their review and disposal; • maintain records of in-house data sanitisation (or independent certificates of sanitisation, before asset disposal); • review and migrate printer inventory into its asset management system; • review and enhance the details of its IT asset inventory, including asset owner.	The City acknowledges that a review is required for the guidelines in place for the review or disposal of assets. The City also acknowledges that most IT assets are leased and returned to the lessor at the end of the lease period. Printers are leased and not identified as City assets. They do have the providers' asset stickers affixed.	Work scheduled to commence 2021-2022 FY.	Work scheduled to commence 2021-2022 FY.	2021-2022 FY		Ongoing	
Management of access with local administrative privileges	Manager Information Technology	Moderate	The City should establish an effective process to manage the allocation of local administrator privileges for individuals. This process should make sure that: • these privileges are formally requested and appropriately approved; requests of requests and approvals must be maintained; • all users who have been assigned these privileges are regularly reviewed to verify this level of access is appropriate and still required; In addition, the software management system should be appropriately configured, enhanced and monitor compliance with secure workstation configuration.	The City showed their valued staff to use their City provided device for personal use. As such, a business decision was made after considering the pros, to provide local administrative accounts to users so they could install software. The City's next generation firewall will greatly assist the detection of foreign software if it tries to connect to the Internet, the City's asset management software will also report on all software installed on any device which can be used as required. The City will investigate scheduled reporting on software outside of the Microsoft Operating Environment (SOE), along with updating the corporate risk register with any identified risks, for review by the City's audit and risk committee.	Work scheduled to commence 2021-2022 FY.	Work scheduled to commence 2021-2022 FY.	2021-2022 FY		Ongoing	
Information and communications technology (ICT) governance	Manager Information Technology	Minor	The City should establish and endorse an appropriate ICT governance committee to assign the responsibilities to another existing suitable group to oversee and direct ICT and security requirements. This committee should consist of senior business and ICT management and convene regularly. In addition, the City should establish an effective ICT governance framework which includes: • evaluation of current and future use of ICT; • preparation and implementation of plans and policies to meet business strategy; • monitoring conformance to policies, and performance against the plans.	The City will review the need for an ICT governance framework.	Work scheduled to commence 2021-2022 FY.	Work scheduled to commence 2021-2022 FY.	2021-2022 FY		Ongoing	
Risk management	Director City Business	Moderate	The City should continue to: • review and enhance its Risk Management Policy and Risk Management Guidelines; • effectively communicate risk management policy/guidelines to relevant staff and monitor their implementation to ensure processes are standardised across departments; • review and enhance its risk management training, based on an assessment of risk; for address, the City should develop and maintain an appropriate ICT risk register. Register of ICT risks should be signed with the City's risk management policy/guidelines.	The City confirms that work is in progress to review the management. Training to senior managers around risk management is currently being scheduled as a result of the review conducted by the City.		the update provided.	N/A		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Office	Risk rating if applicable	Auditor's recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Management of the contract register	Manager Finance	Minor	The City should: • continue to review the use of most spreadsheet format (e.g. contract register) and implement appropriate controls to protect it; • complete regular user access reviews for validation purposes on an assessment of risk, up and monitor critical changes to the contract register; • review and enhance the structure of its contract register (e.g. record final contract dollar value and contract variations).	The City will review the management of the contract register.	Reviewed and updated contract register. Process in place to update register on a fortnightly basis.	Reviewed and updated contract register. Process in place to update register on a fortnightly basis.	31/03/2021		Completed	30/03/2021
Service desk management	Manager Information Technology	Minor	The City should develop an appropriate service desk management process. This process should ensure: • ICT incidents/problems are appropriately and consistently assessed and documented; • service level agreements (SLAs) for resolution of ICT incidents are agreed and monitored; • ICT problems are appropriately identified and investigated. Once the root cause has been identified, appropriate actions should be taken to address the problem and prevent the recurrence of incidents.	The City will review the need for an appropriate service desk management process. The City is currently implementing SLAs in relation to service desk system, Service Desk Plus.	Service Level Agreement have been implemented with the existing Service Desk software. No further action required.	Service Level Agreements have been implemented with the existing Service Desk software. No further action required.	Mar-21		Completed	11/03/2021
Management of technical vulnerabilities	Manager Information Technology	Significant	The City should: • develop and implement an effective vulnerability management process to make sure all relevant assets security vulnerabilities are identified. Following successful testing, relevant updates should be applied in a timely manner; • appropriately record decisions along with any mitigations, to not address any known vulnerabilities; • configure the software management system to send out notifications to relevant staff, when security updates fail to deploy; • migrate or upgrade any antiquated/IT systems onto up-to-date platforms that are fully supported by the vendor; • remove decommissioned devices from ACN's database.	The Security Update Software (SUS) is still being configured and optimised to meet requirements as it is a relatively new platform for the City. Alerts will be enabled as per the recommendation. During the audit, the City was migrating to a new Server Operating Environment (SOE) for our production environment which will allow the removal of all unsupported operating systems. Legacy environments that require the older operating systems to function will be powered down and accessed securely only when required.	The SUSCM platform has been further developed to incorporate security vulnerability updates for the City's mobile devices and server environment, along with alerts for devices/servers that have not been updated. All end of life operating systems have been removed from the City's production environment.	The SUSCM platform has been further developed to incorporate security vulnerability updates for the City's mobile devices and server environment, along with alerts for devices/servers that have not been updated. All end of life operating systems have been removed from the City's production environment.	2021-2022 FY		Completed	31/03/2021

Financial Management Review
(Commenced May 2020)

Actions that are ongoing:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Asset management (Asset Capital Thresholds)	Manager Finance	Low	The asset capitalised threshold guidelines be updated to reflect new asset capitalisation threshold levels.	Since the change asset capitalisation has been in accordance with the revised Financial Management Regulations. The asset capitalised threshold guidelines will be updated to reflect this change in legislation and internal process.	Ongoing review Complete - Asset capitalisation threshold greater than \$5,000 was undertaken in 2019/20 financial year in accordance with revised Financial Management Regulations. Ongoing – Asset capitalisation threshold guidelines to be updated to reflect this change in legislation and internal process.	Complete - Asset capitalisation threshold greater than \$5,000 was undertaken in 2019/20 financial year in accordance with revised Financial Management Regulations. Ongoing – Asset capitalisation threshold guidelines to be updated to reflect this change in legislation and internal process.	31/03/2021	30/06/2021	Ongoing	
Procurement (contract management)	Procurement Team Leader	Medium	<ul style="list-style-type: none">Be City, as a matter of priority, endorse the draft contract management policies and ensure that all appointed contract managers fully understand their contract manager responsibility.To assist compliance that the City develop a formal quality assurance checklist which should be signed off by the contract manager's supervisor/Director as evidence that a contract prior to ending has been contract managed and post contract supplier performance evaluations have been conducted and recorded.	<p>Draft contract management policies, procedures, terms and checklists have been submitted to Management for approval before implementation.</p> <p>Once endorsed by the Director training will be conducted across the organisation for relevant officers. It is anticipated to be finalised by September 2020. Training will include supplier evaluation measured against the KPI's within contracts. All policies and procedures will be made available to the organisation through CoF.</p>	<p>Procedures and Forms endorsed in August 2020 and distributed internally. Training to commence November 2020.</p> <p>Contract Procedures adopted August 20 and available on CoF.</p> <p>Training with relevant users under way since mid-December 20. Estimated completion June 21.</p> <p>No further update at 30 March 2021</p>	No further update at 30 March 2021	30/06/2021		Ongoing	
Accounts Payable/Procurement (Purchase Orders)	Procurement Team Leader	Medium	<ul style="list-style-type: none">The City clarify its policy and guidelines in regards to the proper use and approval of purchase orders to ensure that all purchase orders are initiated and approved at the date a supplier quote is accepted and/or a supplier contract for the supply of goods and services is enacted.A copy of the approved purchase order should be issued to the supplier at the date of accepting their quote clearly stating that the supplier is required to state the purchase order number on their invoices.	<p>In an attempt to reduce the instances of purchase orders being raised after the receipt of invoices the following actions have been initiated over the last couple of years:</p> <ul style="list-style-type: none">Training across the organisation is conducted with purchasing officers to remind them of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods.All invoices received without quoting a valid purchase order are returned to the supplier unpaid. This requirement was advised to all suppliers in writing in November 2018. From this review one-on-one training will be conducted with officers who raised the 6 purchase orders identified. <p>Refreshed training and update on the policy and procedures for purchase orders will be distributed to the organisation.</p>	<p>A training programme has been discussed whilst further evidence of the number of transactions and incidents has been acquired. A report has been submitted to ELT to inform them of the size of the issue. The 6 identified have been spoken to about the process.</p> <p>No further update at 30 March 2021</p>		31/12/2021		Ongoing	
Revenue (Cash Receipting and Handling)	Manager Finance	Low	<ul style="list-style-type: none">The City review the existing procedure documents for the administration and each out centre and establish a more detailed and comprehensive cash receipting and handling processes in corporation.Supervisor sign off of the daily reconciliation;Investigation and approval of cash variances;Supervisor sign off and approval process for cash refunds and POS adjustments;Threat of theft - staff safety instructions.	Management agree with the recommendation and have taken steps to implement a standard cash handling process across all business units. This would be an improvement to current practice and would ensure consistency across the organisation.	<p>Actions are ongoing.</p> <p>Cash handling procedures in draft format. Initial meetings have occurred to recognise resourcing requirements necessary in order to meet recommended standard of practice. Workshops scheduled to occur in April 2021 and be fully operational in July 2021.</p>	Cash handling procedures in draft format. Initial meetings have occurred to recognise resourcing requirements necessary in order to meet recommended standard of practice. Workshops scheduled to occur in April 2021 and be fully operational in July 2021.	30/06/2021		Ongoing	
Financial Systems and Procedures (Internal Audit Function)	Manager Governance	Medium	<ul style="list-style-type: none">The City CEO, through the Governance unit and the Audit and Risk Management Committee give consideration to the establishment of an Internal Audit Activity for the City.Consideration be given to establishing a 3 year internal audit program, endorsed by the Audit and Risk Management Committee, made up of potential high risk area audits to be carried out based on the City's identified strategic and operational risks.	<p>The City's current audit program includes:</p> <ul style="list-style-type: none">Financial audit conducted by OAG for Interim and Final audit of annual financial statements.Audit Reg 17 audits conducted on Legislative Compliance, Internal Control and Risk Management.Performance Audits conducted by OAG within Procurement and Environmental Health. <p>Financial Management Review undertaken by CEO every 3 years. Additional audits through an internal audit function will be considered by the City with Audit and Risk Management Committee.</p>	<p>Ongoing review</p>	No update provided.	31/03/2021		Ongoing	
Bonds and Trusts Accounts (Bond Account Reconciliation)	Manager Finance	Low	The City ensure that bond account reconciliations are undertaken consistently on a monthly basis and that the City investigate why it has not yet transferred the additional \$35,824 of unfunded bonds which have been outstanding for over 10 years to the Municipal account.	<p>The City performs monthly reconciliations of all bond and trust fund accounts.</p> <p>During 2019/20 a considerable amount of bonds that were held for over 10 years were identified as eligible for transfer to the City's Municipal account. This was actioned on 3 March 2020 with all bonds up greater than 10 years as at 31 January 2020 being transferred to Municipal account.</p> <p>It is intended that all bonds from 1 February to 30 June 2020 will be actioned this financial year with a further transfer to be processed to the Municipal account in the amount of \$35,824.</p> <p>Further during next financial year finance will investigate and liaise with business units to work on a process to ensure bonds are returned in a timely manner and ensure that bonds held are current.</p>	<p>Actions are ongoing.</p> <p>Complete - Unfunded bonds in the amount of \$35,824 which have been outstanding for over 10 years were transferred to the Municipal Fund as at 30 June 2020.</p> <p>Ongoing - Finance will investigate and liaise with business units to work on a process to ensure bonds are returned in a timely manner and ensure that bonds held are current.</p>	Complete - Unfunded bonds in the amount of \$35,824 which have been outstanding for over 10 years were transferred to the Municipal Fund as at 30 June 2020. Ongoing - Finance will investigate and liaise with business units to work on a process to ensure bonds are returned in a timely manner and ensure that bonds held are current.	30/06/2021		Ongoing	

Actions completed in the reporting period:

Audit area	Responsible Officer	Risk rating (if applicable)	Auditors recommended actions	Officer response to recommended action	Progress comments	April update	Original Estimated completion date	Amended Estimated Completion Date	Status	Actual completion date
Investments (Policies)	Manager Finance	Low	The City's investment policy be reviewed in line with current investment down turn and seek Council endorsement in regards to whether existing investment strategy, as outlined in SS41 Investment Policy is still appropriate and warranted in regards to levels of revenue and risk that can be achieved under current environment.	A review of the current Investment Policy has recently been undertaken. The review has analysed the limits placed on financial institutions and overall credit ratings in consideration of the options for the City's investment in 'Green Investments', whilst taking into account risk. This review with outcomes and recommendations will be presented at an Elected Members workshop for their consideration and direction on the Council's risk appetite on investing funds. This will inform the final Investment Policy for adoption by Council.	On-going review Following the review an updated Investment Policy was presented and adopted by Council on 25 November 2020 which incorporated a minor change to the investment framework to increase the percentages allocated to tier 3 and tier 4 categories to allow some greater flexibility.	Following the review an updated Investment Policy was presented and adopted by Council on 25 November 2020 which incorporated a minor change to the investment framework to increase the percentages allocated to tier 3 and tier 4 categories to allow some greater flexibility.	31/03/2021		Completed	25/11/2020
Human Resources/Payroll (Policies)	Manager People and Culture	Low	the City review its Human Resources policies regularly every 2 years and give consideration to formulating a Whistle Blower policy	People and Culture will: - Review all the policies that were adopted over 2 years ago and propose to have this completed by end July. - Prepare a Whistle Blower Policy for adoption.	This action has been delayed due to flow on impact of 9-10 week City 'closure', high workloads and P&C staff shortages. The policy review and introduction of the new policy to now be completed by December 2020. All the HR policies have been reviewed and updated accordingly.	All the HR policies have been reviewed and updated accordingly.	31/12/2020		Completed	31/01/2021

C2104-1 MONTHLY FINANCIAL REPORT - MARCH 2021

Meeting attachment 1 – Monthly Financial Report – 31 March 2021



CITY OF FREMANTLE

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2021

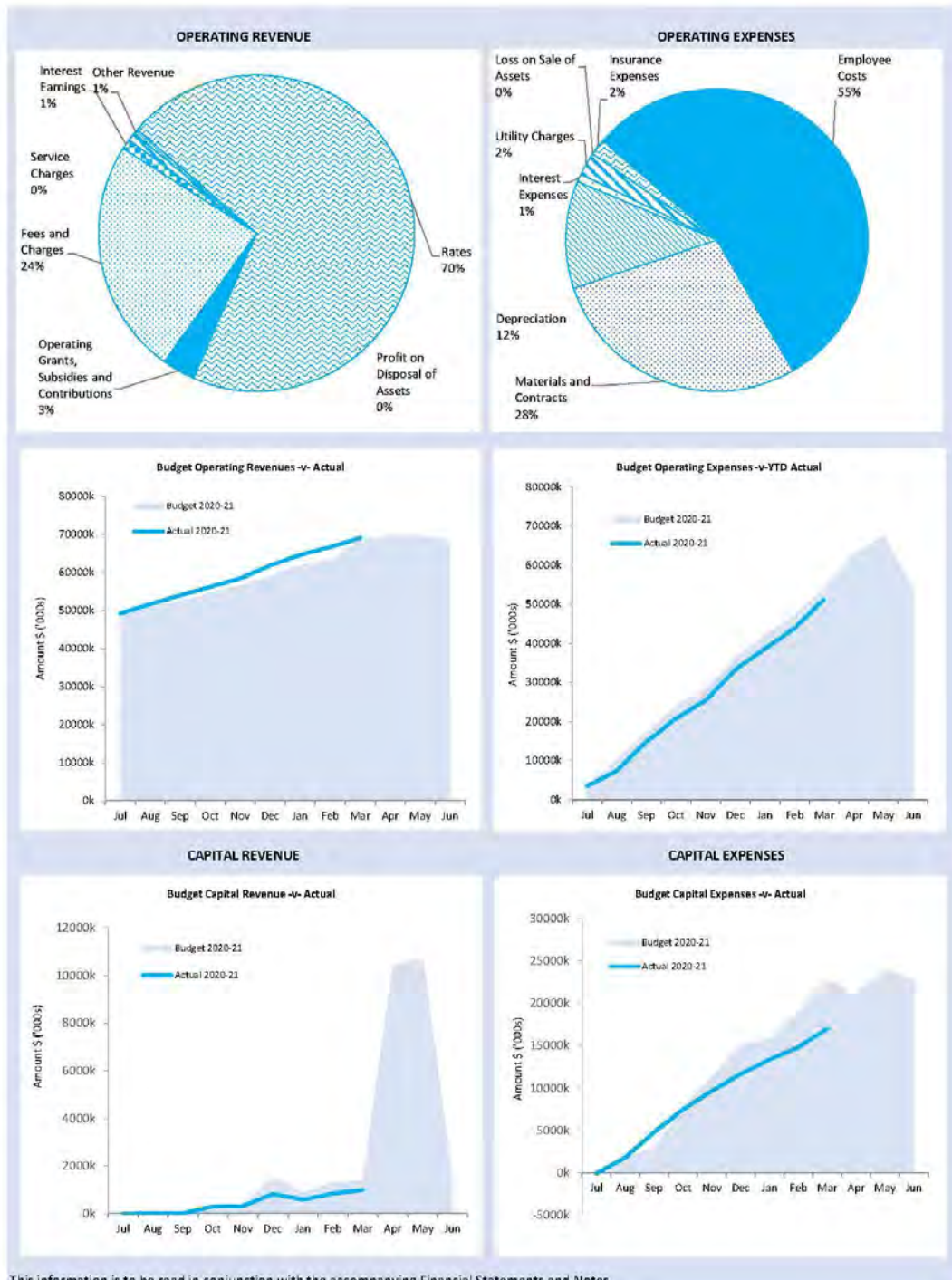
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

SUMMARY GRAPHS



MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE AND TYPE

	Ref Not	2020/21 Amended Budget	2020/21 YTD Budget (a)	2020/21 YTD Actual (b)	Variance (b) - (a)	Variance % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Revenue							
Rates (including Annual Levy)		48,293,568	48,244,068	48,503,999	259,931	0.54%	
Service Charges		11,919	7,192	7,192	-	-	
Operating Grants, Subsidies & Contributions		3,753,307	2,921,044	2,340,525	(580,519)	(19.87%)	▼
Fees and Charges		19,565,854	15,739,097	16,637,401	898,304	5.71%	
Interest Earnings		738,686	709,118	731,962	22,844	3.22%	
Reimbursement Income		862,426	779,224	553,344	(225,880)	(28.99%)	▼
Other Revenue		218,750	92,689	380,131	287,442	310.11%	▲
		73,444,510	68,492,432	69,154,554	662,122	0.97%	
Expenses							
Employee Costs		(38,538,443)	(28,672,085)	(27,025,893)	1,646,192	5.74%	
Employee costs - Agency Labour		(746,000)	(667,447)	(567,752)	99,695	14.94%	
Materials and Contracts		(24,586,634)	(15,145,402)	(14,105,855)	1,039,547	6.86%	
Depreciation on Non Current Assets		(7,850,958)	(5,492,894)	(5,739,862)	(246,968)	(4.50%)	
Interest Expenses		(760,713)	(393,130)	(419,054)	(25,924)	(6.59%)	
Utility Charges (gas, electricity, water)		(1,980,150)	(1,362,176)	(1,240,441)	121,735	8.94%	
Insurance Expenses		(882,734)	(857,788)	(874,482)	(16,694)	(1.95%)	
Other Expenditure		(3,466,793)	(1,479,510)	(1,302,064)	177,446	11.99%	▲
		(78,812,425)	(54,070,432)	(51,275,401)	2,795,031	5.17%	
Operating Surplus / (Deficit)		(5,367,915)	14,422,000	17,879,152	3,457,152	23.97%	▲
Non-Operating Grants, Subsidies & Contributions		12,492,848	1,289,378	878,435	(410,943)	(31.87%)	▼
Profit on Asset Disposals		777,000	-	-	-	-	
Loss on Asset Disposals		(63,265)	-	-	-	-	
		13,206,583	1,289,378	878,435	(410,943)	(31.87%)	▼
Net Result		7,838,668	15,711,378	18,757,587	3,046,209	19.39%	▲
Other Comprehensive Income							
		-	-	-	-	-	
Total Comprehensive Income		7,838,668	15,711,378	18,757,587	3,046,209	19.39%	▲

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAMME

	Ref Not	2020/21 Amended Budget	2020/21 YTD Budget (a)	2020/21 YTD Actual (b)	Variance (b) - (a)	Variance % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Revenue							
Governance		407,750	407,450	505,475	98,025	24.06%	
General Purpose Funding		49,632,272	49,350,168	49,616,814	266,646	0.54%	
Law Order Public Safety		2,168,799	1,522,478	1,646,147	123,669	8.12%	
Health		438,220	415,346	502,159	86,813	20.90%	
Education and Welfare		1,008,143	906,075	955,661	49,586	5.47%	
Community Amenities		2,169,888	1,690,532	1,706,585	16,053	0.95%	
Recreation and Culture		7,625,692	6,398,680	6,149,473	(249,207)	(3.89%)	
Transport		8,665,725	6,544,278	6,789,480	245,202	3.75%	
Economic Services		574,628	265,089	257,522	(7,567)	(2.85%)	
Other Property and Services		753,393	992,336	1,025,237	32,901	3.32%	
		73,444,510	68,492,432	69,154,554	662,122	0.97%	
Expenses							
Governance		(6,873,388)	(4,780,334)	(4,912,480)	(132,146)	(2.76%)	
General Purpose Funding		(2,067,121)	(601,252)	(556,888)	44,364	7.38%	
Law Order Public Safety		(4,457,351)	(3,280,602)	(3,039,633)	240,969	7.35%	
Health		(846,252)	(622,487)	(566,018)	56,469	9.07%	
Education and Welfare		(2,942,231)	(2,211,517)	(1,808,173)	403,344	18.24%	
Housing		(482,496)	(353,995)	(389,267)	(35,272)	(9.96%)	
Community Amenities		(12,785,549)	(8,963,456)	(8,847,166)	116,290	1.30%	
Recreation and Culture		(24,768,986)	(17,172,806)	(16,005,615)	1,167,191	6.80%	
Transport		(15,497,893)	(10,830,919)	(9,826,906)	1,004,013	9.27%	
Economic Services		(2,697,146)	(1,516,097)	(1,526,713)	(10,616)	(0.70%)	
Other Property and Services		(4,633,299)	(3,343,837)	(3,377,490)	(33,652)	(1.01%)	
		(78,051,712)	(53,677,302)	(50,856,348)	2,820,954	5.26%	
Financial Costs							
Governance		(542,571)	(276,170)	(268,549)	7,621	2.76%	
Recreation and Culture		(57,655)	(28,998)	(37,115)	(8,117)	(27.99%)	
Transport		(154,086)	(84,016)	(109,444)	(25,428)	(30.27%)	
Economic Services		(6,401)	(3,946)	(3,946)	-	-	
		(760,713)	(393,130)	(419,054)	(25,924)	(6.59%)	
Non-Operating Grants / Contributions for the development of assets							
Education and Welfare		53,623	53,623	46,468	(7,155)	(13.34%)	
Community Amenities		243,485	7,560	7,560	-	-	
Recreation and Culture		11,757,006	817,461	456,015	(361,446)	(44.22%)	
Transport		390,254	362,254	319,911	(42,343)	(11.69%)	
Economic Services		48,480	48,480	48,480	-	-	
		12,492,848	1,289,378	878,435	(410,943)	(31.87%)	
Profit/(Loss) on disposal of assets							
Community Amenities		20,000	-	-	-	-	
Other Property and Services		693,735	-	-	-	-	
		713,735	-	-	-	-	
Fair Value Adjustments to Non-Financial Assets at Fair Value through Profit/Loss							
		-	-	-	-	-	
Net Result		7,838,668	15,711,378	18,757,587	3,046,209	19.39%	
Other Comprehensive Income							
		-	-	-	-	-	
Total Comprehensive Income		7,838,668	15,711,378	18,757,587	3,046,209	19.39%	

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

STATEMENT OF FINANCIAL POSITION

	Ref Note	31-Mar-2021 (a)	30-Jun-2020 (b)	Movement (c) = (a) - (b)
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents		15,913,617	18,651,646	(2,738,028)
Other Financial Assets		33,500,033	31,482,521	2,017,511
Trade and Other Receivables		5,741,805	2,270,978	3,470,827
Inventories		115,004	107,628	7,376
Other Current Assets		67,757	126,768	(59,011)
Land held for sale		4,243,000	4,243,000	-
		59,581,216	56,882,542	2,698,675
Non-Current Assets				
Other Receivables		736,691	762,936	(26,245)
Investments		4,528,576	4,528,576	-
Capital Work in Progress		17,014,162	-	17,014,162
Property, Plant and Equipment		238,917,653	240,553,017	(1,635,364)
Right of Use Asset		1,292,472	1,646,151	(353,679)
Investment Property		22,654,000	22,654,000	-
Infrastructure		153,597,122	157,358,915	(3,761,793)
		438,740,677	427,503,596	11,237,081
Total Assets		498,321,893	484,386,138	13,935,756
Current Liabilities				
Trade and Other Payables		(10,756,888)	(13,831,023)	3,074,134
Long Term Borrowings		(1,481,117)	(3,033,904)	1,552,788
Lease Liability		(111,586)	(396,717)	285,131
Provisions		(6,024,824)	(6,024,824)	-
		(18,374,415)	(23,286,469)	4,912,053
Non-Current Liabilities				
Long Term Borrowings		(24,335,744)	(24,335,744)	-
Lease Liability		(1,237,510)	(1,147,288)	(90,222)
Trade and Other Payables - Non - current		(68,386)	(68,386)	-
Provisions		(978,923)	(978,923)	-
		(26,620,564)	(26,530,341)	(90,222)
Total Liabilities		(44,994,979)	(49,816,810)	4,821,831
Net Assets		453,326,915	434,569,328	18,757,587
Equity				
Retained Surplus		(152,852,089)	(147,358,658)	(5,493,431)
Reserves - Cash/Investment Backed		(15,244,465)	(29,221,017)	13,976,552
Reserves - Asset Revaluation		(266,472,774)	(266,472,774)	-
Net Result (YTD Current Year)		(18,757,587)	8,483,122	(27,240,708)
Total Equity		(453,326,915)	(434,569,328)	(18,757,587)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

RATE SETTING STATEMENT
BY NATURE AND TYPE

Ref Not	2020/21 Amended Budget	2020/21 YTD Budget (a)	2020/21 YTD Actual (b)	Variance Amount (b) - (a)	Variance % (b)-(a)/(a)	Var.
	\$	\$	\$	\$	%	
Net current assets at start of financial year -	3,562,677	3,562,677	3,562,677	-	-	
Revenue from operating activities (excluding rates)						
Rates - Specified Area	158,429	158,429	170,189	11,760	7.42%	
Service Charges (Underground Power)	11,919	7,192	7,192	-	-	
Operating Grants, Subsidies and Contributions	3,753,307	2,921,044	2,340,525	(580,519)	(19.87%)	▼
Fees and Charges	19,565,854	15,739,097	16,637,401	898,304	5.71%	
Interest Earnings	738,686	709,118	731,962	22,844	3.22%	
Profit on Sale of Assets	777,000	-	-	-	-	
Reimbursement Income	862,426	779,224	553,344	(225,880)	(28.99%)	▼
Other Revenue	218,750	92,689	380,131	287,442	310.11%	▲
	26,086,371	20,406,793	20,820,744	413,951	2.03%	
Expenditure from operating activities						
Employee Costs	(38,538,443)	(28,672,085)	(27,025,893)	1,646,192	5.74%	
Employee costs - Agency Labour	(746,000)	(667,447)	(567,752)	99,695	14.94%	
Materials and Contracts	(24,586,634)	(15,145,402)	(14,105,855)	1,039,547	6.86%	
Depreciation on Non Current Assets	(7,850,958)	(5,492,894)	(5,739,862)	(246,968)	(4.50%)	
Interest Expenses	(760,713)	(393,130)	(419,054)	(25,924)	(6.59%)	
Utility Charges (gas, electricity, water)	(1,980,150)	(1,362,176)	(1,240,441)	121,735	8.94%	
Loss on Sale of Assets	(63,265)	-	-	-	-	
Insurance Expenses	(882,734)	(857,788)	(874,482)	(16,694)	(1.95%)	
Other Expenditure	(3,466,793)	(1,479,510)	(1,302,064)	177,446	11.99%	▲
	(78,875,690)	(54,070,432)	(51,275,401)	2,795,031	5.17%	
Operating activities excluded from budget (Profit)/Loss on Asset Disposals	(713,735)	-	-	-	-	
Depreciation on Assets	7,850,958	5,492,894	5,739,862	246,968	4.50%	
Non Current Rates Debtors Movement	-	-	26,245	26,245	-	
Amount attributable to operating activities	(42,089,419)	(24,608,068)	(21,125,873)	3,482,195	14.15%	▲
Investing Activities						
Capital Revenue						
Capital Grants and Subsidies/ Contributions for the development of Assets	12,492,848	1,289,378	878,435	(410,943)	(31.87%)	▼
Proceeds from Disposal of Assets	5,100,000	100,000	115,990	15,990	15.99%	
	17,592,848	1,389,378	994,425	(394,953)	(28.43%)	▼
Capital Expense						
Purchase Investment Land and Buildings	(11,915)	(11,915)	(4,363)	7,552	63.38%	
Purchase Community Land and Buildings	(31,483,509)	(20,980,339)	(15,497,797)	5,482,542	26.13%	▲
Purchase Infrastructure - Roads	(847,407)	(423,732)	(375,335)	48,397	11.42%	
Purchase Infrastructure - Drainage	(70,000)	-	(472)	(472)	-	
Purchase Infrastructure - Parks	(3,623,650)	(951,550)	(938,670)	12,880	1.35%	
Purchase Infrastructure - Other	(4,076,522)	(309,522)	(154,806)	154,716	49.99%	▲
Purchase Plant and Equipment	(86,833)	(28,429)	(37,979)	(9,550)	(33.59%)	
Purchase Furniture and Fittings	(411,478)	(50,700)	(4,740)	45,960	90.65%	
	(40,611,314)	(22,756,187)	(17,014,162)	5,742,025	25.23%	▲
Amount attributable to investing activities	(23,018,466)	(21,366,809)	(16,019,738)	5,347,071	25.03%	▲
Financing Activities						
Repayment of Debentures	(2,331,239)	(1,524,037)	(1,552,788)	(28,751)	(1.89%)	
Repayment of Operating Lease	(474,720)	-	(315,476)	(315,476)	-	
Proceeds from New Debentures	500,000	-	-	-	-	
	(2,305,959)	(1,524,037)	(1,868,264)	(344,227)	22.59%	
Reserve Transfers						
Transfer to Reserves (Restricted) - Capital	(4,988,000)	(20,000)	(15,679)	4,321	21.61%	
Transfer to Reserves (Restricted) - Operating	(63,965)	(63,965)	(62,443)	1,522	2.38%	
Transfer from Reserves (Restricted) - Capital	24,223,751	18,507,367	14,004,154	(4,503,213)	(24.33%)	▼
Transfer from Reserves (Restricted) - Operating	106,919	56,919	50,520	(6,399)	(11.24%)	
Transfer to/from reserves	19,278,705	18,480,321	13,976,552	(4,503,769)	(24.37%)	▼
Amount attributable to financing activities	16,972,746	16,956,284	12,108,288	(4,847,996)	(28.59%)	▼
Budgeted deficiency before general rates	(48,135,139)	(29,018,593)	(25,037,322)	3,981,270	13.72%	▲
General rates estimated to be raised	(48,135,139)	(48,085,639)	(48,333,810)	248,171	0.52%	▲
Closing Funding Surplus (Deficit)	-	19,067,046	23,296,487	4,229,441	22.18%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

RATE SETTING STATEMENT
BY DIRECTORATE

Ref Not	2020/21 Amended Budget	2020/21 YTD Budget (a)	2020/21 YTD Actual (b)	Variance Amount (b) - (a)	Variance % (b)-(a)/(a)	Var.
	\$	\$	\$	\$	%	
Net current assets at start of financial year -	3,562,677	3,562,677	3,562,677	-	-	
Revenue from operating activities (excluding rates)						
Office of the Chief Executive	3,557,727	2,951,225	2,418,280	(532,945)	(18.06%)	▼
City Business Directorate	15,687,097	12,138,112	12,689,850	551,738	4.55%	
Community Development Directorate	4,218,009	3,285,730	3,588,423	302,693	9.21%	
Strategic Planning and Projects Directorate	746,300	645,400	644,337	(1,063)	(0.16%)	
Infrastructure and Projects Directorate	1,877,238	1,386,326	1,479,854	93,528	6.75%	
	26,086,371	20,406,793	20,820,744	413,951	2.03%	
Expenditure from operating activities						
Office of the Mayor and Councillors	(737,254)	(558,553)	(483,522)	75,031	13.43%	
Office of the Chief Executive	(6,710,200)	(4,362,222)	(4,228,530)	133,692	3.06%	
City Business Directorate	(26,945,361)	(17,707,495)	(17,595,800)	111,695	0.63%	
Community Development Directorate	(11,615,575)	(8,656,558)	(7,797,968)	858,590	9.92%	
Strategic Planning and Projects Directorate	(3,017,165)	(2,176,058)	(2,039,537)	136,521	6.27%	
Infrastructure and Projects Directorate	(28,580,933)	(19,668,400)	(18,327,176)	1,341,224	6.82%	
People and Culture Directorate	(1,269,202)	(941,146)	(802,869)	138,277	14.69%	▲
	(78,875,690)	(54,070,432)	(51,275,401)	2,795,031	5.17%	
Operating activities excluded from budget						
Profit/(Loss) on Asset Disposals	(713,735)	-	-	-	-	
Depreciation on Assets	7,850,958	5,492,894	5,739,862	246,968	4.50%	
Non Current Rates Debtors Movement	-	-	26,245	26,245	-	
Amount attributable to operating activities	(42,089,419)	(24,608,068)	(21,125,873)	3,482,195	14.15%	▲
Investing Activities						
Capital Revenue						
Capital Grants and Subsidies/						
Contributions for the development of Assets	12,492,848	1,289,378	878,435	(410,943)	(31.87%)	▼
Proceeds from Disposal of Assets	5,100,000	100,000	115,990	15,990	15.99%	
	17,592,848	1,389,378	994,425	(394,953)	(28.43%)	▼
Capital Expense						
Purchase Investment Land and Buildings	(11,915)	(11,915)	(4,363)	7,552	63.38%	
Purchase Community Land and Buildings	(31,483,509)	(20,980,339)	(15,497,797)	5,482,542	26.13%	▲
Purchase Infrastructure - Roads	(847,407)	(423,732)	(375,335)	48,397	11.42%	
Purchase Infrastructure - Drainage	(70,000)	-	(472)	(472)	-	
Purchase Infrastructure - Parks	(3,623,650)	(951,550)	(938,670)	12,880	1.35%	
Purchase Infrastructure - Other	(4,076,522)	(309,522)	(154,806)	154,716	49.99%	▲
Purchase Plant and Equipment	(86,833)	(28,429)	(37,979)	(9,550)	(33.59%)	
Purchase Furniture and Fittings	(411,478)	(50,700)	(4,740)	45,960	90.65%	
	(40,611,314)	(22,756,187)	(17,014,162)	5,742,025	25.23%	▲
Amount attributable to investing activities	(23,018,466)	(21,366,809)	(16,019,738)	5,347,071	25.03%	▲
Financing Activities						
Repayment of Debentures	(2,331,239)	(1,524,037)	(1,552,788)	(28,751)	(1.89%)	
Repayment of Operating Lease	(474,720)	-	(315,476)	(315,476)	-	
Proceeds from New Debentures	500,000	-	-	-	-	
	(2,305,959)	(1,524,037)	(1,868,264)	(344,227)	(22.59%)	▼
Reserve Transfers						
Transfer to Reserves (Restricted) - Capital	(4,988,000)	(20,000)	(15,679)	4,321	21.61%	
Transfer to Reserves (Restricted) - Operating	(63,965)	(63,965)	(62,443)	1,522	2.38%	
Transfer from Reserves (Restricted) - Capital	24,223,751	18,507,367	14,004,154	(4,503,213)	(24.33%)	▼
Transfer from Reserves (Restricted) - Operating	106,919	56,919	50,520	(6,399)	(11.24%)	
Transfer to/from reserves	19,278,705	18,480,321	13,976,552	(4,503,769)	(24.37%)	▼
Amount attributable to financing activities	16,972,746	16,956,284	12,108,288	(4,847,996)	(28.59%)	▼
Budgeted deficiency before general rates	(48,135,139)	(29,018,593)	(25,037,323)	3,981,270	13.72%	▲
General rates estimated to be raised	(48,135,139)	(48,085,639)	(48,333,810)	248,171	0.52%	
Closing Funding Surplus (Deficit)	-	19,067,046	23,296,487	4,229,441	22.18%	▲

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**CASH AND INVESTMENTS
NOTE 1**

Cash and Investments	Unrestricted Muni Fund	Restricted Reserve	YTD Actual without Trust	Trust Fund	YTD Actual
	\$	\$	\$	\$	\$
Cash on Hand					
Petty Cash and Floats	33,565	-	33,565	-	33,565
	33,565	-	33,565	-	33,565
At Call Deposits					
Municipal Fund	124,258	-	124,258	-	124,258
Receipts in Progress	(3,497)	-	(3,497)	-	(3,497)
	120,761	-	120,761	-	120,761
Investments					
<u>Cash Investments (≤ 3 months)</u>					
Professional Funds Account	1,735,322	-	1,735,322	-	1,735,322
Trust Fund	-	-	-	1,329,692	1,329,692
MACQ Oncall Account	10,023,969	-	10,023,969	-	10,023,969
Term Deposits (≤ 3 months)	4,000,000	-	4,000,000	-	4,000,000
	15,759,291	-	15,759,291	1,329,692	17,088,983
<u>Term Deposits (> 3 months)</u>					
Municipal Investment	18,255,567	-	18,255,567	-	18,255,567
Reserve Fund Investment	-	15,244,465	15,244,465	-	15,244,465
Trust Fund Investment	-	-	-	-	-
	18,255,567	15,244,465	33,500,033	-	33,500,033
Investments Total	34,014,858	15,244,465	49,259,324	1,329,692	50,589,016
Total	34,169,185	15,244,465	49,413,650	1,329,692	50,743,342

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash

\$50.74 M

Unrestricted

\$34.17 M

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**ADJUSTED NET CURRENT ASSETS
NOTE 2**

	Ref Note	31-Mar-2021 (a)	30-Jun-2020 (b)	Movement (c) = (a) - (b)
		\$	\$	\$
Current Assets				
Cash Unrestricted		34,169,185	20,913,150	13,256,035
Cash Restricted		15,244,465	29,221,017	(13,976,552)
Rates Outstanding		4,249,436	982,533	3,266,903
Sundry debtors		1,031,257	722,457	308,800
GST Receivable		461,112	565,989	(104,877)
Land held for sale		4,243,000	4,243,000	-
Accrued income		67,757	126,768	(59,011)
Inventories		115,004	107,628	7,376
		59,581,216	56,882,542	2,698,675
Less: Current Liabilities				
Trade and other payables		(10,756,888)	(13,831,023)	3,074,134
Long term borrowings		(1,481,117)	(3,033,904)	1,552,788
Lease liability - Current		(111,586)	(396,717)	285,131
Provisions		(6,024,824)	(6,024,824)	-
		(18,374,415)	(23,286,469)	4,912,053
Unadjusted Net Current Assets		41,206,801	33,596,073	7,610,728
Adjustments and exclusions permitted by FM Reg 32				
Add: Loan Repayments (Current)		1,577,151	3,430,622	(1,853,470)
Less: Cash - Reserves - Restricted		(15,244,465)	(29,221,017)	13,976,552
Less: Land held for sale		(4,243,000)	(4,243,000)	-
Adjusted Net Current Assets		23,296,487	3,562,677	19,733,810

SIGNIFICANT ACCOUNTING POLICIES

Please see Information attachment on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$23.3 M

Last Year YTD

Surplus(Deficit)

\$22.31 M

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**CAPITAL ACQUISITIONS SUMMARY
NOTE 3(a)**

Capital Acquisitions	Amended		YTD Actual	YTD Budget Variance
	Annual Budget	YTD Budget		
	\$	\$	\$	\$
Investment Land & Buildings	11,915	11,915	4,363	7,552
Community Land & Buildings	31,483,509	20,980,339	15,497,797	5,482,542
Infrastructure - Roads	847,407	423,732	375,335	48,397
Infrastructure - Drainage	70,000	-	472	(472)
Infrastructure - Parks	3,623,650	951,550	938,670	12,880
Infrastructure - Other	4,076,522	309,522	154,806	154,716
Plant and Equipment	86,833	28,429	37,979	(9,550)
Furniture and Fittings	411,478	50,700	4,740	45,960
Capital Expenditure Totals	40,611,314	22,756,187	17,014,162	5,742,025
Capital Acquisitions Funded By:				
Capital grants and contributions	12,492,848	1,289,378	878,435	(410,943)
Borrowings	500,000	-	-	-
Contribution - operations	3,394,715	2,959,442	2,131,573	(827,869)
	16,387,563	4,248,820	3,010,008	1,238,812
Cash Backed Reserves				
Cantonment Hill Master Plan Reserve	50,000	50,000	57,439	7,439
Fremantle Markets Conservation Reserve	265,215	-	86,260	86,260
Investment Fund Reserve	23,297,726	18,433,667	13,840,385	(4,593,282)
Leisure Centre Upgrade Reserve	57,600	-	20,070	20,070
Parking Dividend Equalisation Reserve	493,700	23,700	-	(23,700)
Renewable Energy Investment Reserve	59,510	-	-	-
	24,223,751	18,507,367	14,004,154	4,503,213
Capital Funding Total	40,611,314	22,756,187	17,014,162	(5,742,025)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$40.61 M	\$17.01 M	42%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$12.49 M	\$0.88 M	7%

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

CAPITAL ACQUISITIONS - PROJECTS
NOTE 3(b)

Capital Expenditure - Level of Completion Indicators



Percentage YTD Actual to Annual Budget:
Expenditure over budget highlighted in red

* Please see table at the end of this note for further detail

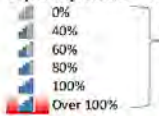
% of Completion	Activity Number	Amended Annual Budget \$	Amended YTD Budget \$	YTD Actual \$	YTD Variance Under/(Over) \$	Over Budget \$
Office of the Chief Executive						
Arts and Culture Management						
15%	P-11687 Install Public Art Kings Square	300088	100,000	15,000	14,800	200
25%	P-11933 - Purchase - Fremantle Arts Centre Kiln	300187	20,000	20,000	5,085	14,915
Fremantle Arts Centre Team						
0%	P-10545 Program-Artworks Victor Felstead	300050	7,000	7,000	-	7,000
City Business Directorate						
IT Operations Team						
0%	P-10498 Install-Network infrastructure	300007	20,000	20,000	-	20,000
12%	P-11077 Install-Kings Square Network infrastructure Queensga	300073	39,378	4,740	(4,740)	-
0%	P-11705 Relocation- Kings Square network and communications	300102	250,000	-	-	-
0%	P-10897 Purchase- Wi-Fi network infrastructure	300107	50,000	-	-	-
0%	P-11636 Relocation-Vocus communications	300108	21,400	-	-	-
Economic Development Team						
0%	P-11829 Design and construct- Kings Square Commercial tenancy	300112	399,194	-	-	-
Commercial Property Team						
24%	P-10458 Disposal - Quarry St	300047	32,000	7,500	7,610	(110)
Environmental Health Team						
0%	P-11720 Mobile Compliance Software	300103	23,700	23,700	-	23,700
Community Development Directorate						
Community Development Management						
0%	P11964 - Purchase - Leisure Centre - Leak Monitoring	300188	30,000	-	-	-
0%	P-11965 Purchase - Leisure Centre - Disinfectant System	300189	50,000	-	-	-
0%	P-11968 Purchase - Leisure Centre - Pool blankets	300193	94,000	-	-	-
Lifelong Learning Team						
99%	P-11826 Install- Buster Storage	300105	10,000	9,926	74	-
0%	P-11907 - Purchase - Library stock	300175	52,500	-	-	-
Strategic Planning and Projects Directorate						
Strategic Town Planning Management						
0%	P11974 - Village at Knutsford- Fremantle Prop Cost Share	300199	114,775	-	-	-
City Design and Projects Management						
0%	P-10294 - Design and construct- Public Realm	300049	10,506	10,506	-	10,506
5%	P-11878 - Design and construct- Kings Square - Windows to the	300162	144,624	144,624	6,675	137,949
Infrastructure and Projects Directorate						
Asset Management Team						
0%	P-10964 Restoration-Town Hall Internal	300032	37,025	19,500	-	19,500
0%	P-11838 Design and construct-Kings Square change facility	300113	150,000	-	-	-
33%	P-11843 Design and construct- Markets Building Services	300121	265,215	130,620	86,260	44,360
35%	P-11670 Design and construct-Leisure Centre Pool Roof	300123	57,600	-	20,070	(20,070)
37%	P-11944 Design and construct - Notre Dame - Façade	300167	11,915	11,915	4,363	7,552
6%	P-10260 Program - Arthur Head - Wall stabilisation	300168	1,000,030	44,150	56,421	(12,271)
0%	Program- Infrastructure Recovery	300170	173,609	-	-	-
103%	P11957 - Refurbish - Hazel Orm	300181	33,623	34,744	(1,121)	(1,121)
17%	P11958 - Install - Fremantle Park - Book a Court	300182	9,743	9,743	1,629	8,114
0%	P-11670 Design and construct - Leisure Centre Pool Roof	300190	900,000	-	-	-
Buildings Project Management Team						
69%	P-10297 Construct-Walwalup Civic Centre and Library (KS)	300000	19,245,890	17,122,676	13,316,062	3,806,614
>100	P-10350 Design and construct-Fremantle Park Sport and Commun	300075	-	1,845	(1,845)	(1,845)
147%	P-11814 Building development - Consultants Council Administr	300086	219,677	219,677	322,096	(102,419)
133%	P-11598 Building development - Project Management fees - (K)	300087	174,966	174,966	232,809	(57,843)
14%	P-11682 Fitout - Council Admin Offices (KS)	300100	777,164	333,806	106,292	227,514
1%	P-10898 Relocation - AV Equipment & Installation (KS)	300101	500,000	-	3,225	(3,225)
Building Capital Works Team						
100%	P-11836 Design and construct-Signal Station	300116	57,560	57,560	-	-
0%	P-11842 Design and construct-Westgate Mall courtyard	300119	36,780	-	-	-
100%	P11876 - Renovation Fremantle Netball Club	300154	13,085	13,085	-	-
0%	P-11943 - Construct - Town Hall- Fire upgrade	300166	530,000	-	-	-
Infrastructure Engineering Management						
104%	P-11865 Design and construct - Kings Sq trees	300111	220,062	200,062	229,893	(29,831)
126%	P11940 Design and Construct - Depot- Slab	300164	14,168	14,168	17,888	(3,720)
4%	P-11910 - Design and construct - Bike Projects	300173	63,000	14,480	2,480	12,000
17%	P-11949 - Resurface R2R - Bannister Street	300176	75,413	14,000	12,488	1,512
12%	P-11950 - Resurface R2R - Edmund Street	300177	25,000	-	3,078	(3,078)
64%	P-11951 - Resurface R2R - Ferres Street	300178	70,000	70,000	44,807	25,193
82%	P-11922 - Resurface R2R - Jones Street	300179	50,000	50,000	41,244	8,756
3%	P-11906 - Resurface R2R - Stevens Street	300180	75,000	-	1,963	(1,963)
0%	P-11966 Design and Construct - Montreal St - Traffic Calming	300191	10,000	-	-	-
0%	P-11976 Install - Kellow Place - Solar Lighting	300200	5,000	-	-	-
0%	P-11977 - Design and Construct - CBS Crossing	300201	28,000	-	-	-
Construction and Maintenance Teams						
100%	P-11718 Design and construct Stirling Highway crossing	300008	59,846	79,985	59,846	20,139
112%	P-11840 Design and construct-Port Beach carpark	300114	10,000	10,000	11,188	(1,188)
0%	P-10865 Construct-Fremantle Park carpark	300115	450,000	-	-	-
96%	P-11851 Resurface MRRG-Ord St	300132	64,890	20,000	62,550	(42,550)
61%	P-11852 Resurface MRRG-Parry St	300133	55,707	35,301	34,175	1,126
67%	P-11854 Resurface MRRG-South Tce	300135	102,346	86,536	68,567	17,969

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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021






















CAPITAL ACQUISITIONS - PROJECTS
NOTE 3(b)

Capital Expenditure - Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red

* Please see table at the end of this note for further detail

% of Completion		Activity Number	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance Under/(Over)	Over Budget	
100%		P-11328 Purchase-Plant and Equipment	300141	10,165	4,261	10,165	(5,904)	-
100%		P-11932 Design and construct - Queen Street - Pedestrian Cro	300171	24,000	24,000	23,993	7	-
1%		P-11952 - Design and construct - Hampton Road - Drainage	300174	70,000	-	472	(472)	-
68%		P - 11961 Design and Construct - Bracks Street - Parking	300184	29,430	29,430	20,143	9,287	-
<u>Parks and Landscapes Management</u>								
0%		P-10412 - Design and Construct - Booyembara Park Masterplan	300197	404,075	-	-	-	-
0%		P-11819 - Design and Construct - Dick Lawrence - Playspace	300198	180,000	-	-	-	-
0%		P-11978 - Purchase - Proclamation Tree Plaque	300202	8,000	-	-	-	-
<u>Parks and Landscapes Team</u>								
25%		P-11680 Design and construct-Kings Square Playspace	300051	671,385	175,479	169,255	6,224	-
29%		P-10295 Design and construct-Kings Square Public Realm Newma	300085	1,508,359	422,918	430,253	(7,335)	-
2%		P-11823 Design and construct-Port Beach coastal adaptation	300110	3,305,048	78,048	58,109	19,939	-
70%		P-11859 Program-Parks-Irrigation	300144	43,000	43,000	30,060	12,940	-
17%		P-11882-Design and construct - Fremantle Golf Course	300157	6,648,621	2,689,877	1,126,657	1,563,220	-
86%		P11885 -Design and Construct - Harvey Beach Jetty	300159	64,000	64,000	54,936	9,064	-
105%		P-11879 -Design and construct - Rockwall Port Beach	300163	71,850	71,850	75,221	(3,371)	(3,371)
0%		P-11911 - Design and construct - Leighton Beach - Shelters	300172	57,569	10,000	-	10,000	-
0%		P-11904 - Design and Construct - Gilbert Fraser - Lighting	300186	260,000	2,500	-	2,500	-
<u>Waste Collection Team</u>								
102%		P11884 -Design and Construct -Recycle Shop	300160	13,880	5,880	14,155	(8,275)	(275)
<u>Facilities and Environmental Management</u>								
0%		P-11873 Program-Solar Panels City	300152	59,510	-	-	-	-
0%		P-11887 -Design and construct - 14 Parry Street - Waste &	300158	20,000	-	-	-	-
97%		P-11883 -Design and construct-Container Deposit Setup	300161	70,761	60,761	68,632	(7,871)	-
74%		P-11941 Design and construct - Depot - Hazardous Waste	300165	50,000	50,000	36,768	13,232	-
Grand Total			40,611,314	22,756,187	17,014,162	5,742,025	(181,612)	

PROJECTS OF OVERSPENDING	VARIANCE OVER 20/21 BUDGET	COMMENT (Tolerance level is 5% or \$10,000, whichever is lower)
P11957 - Refurbish - Hazel Drm	(1,121)	Completed project over budget, within the tolerance level.
P-10350 Design and construct-Fremantle Park Sport and Commun	(1,845)	Carry forward project (Original Budget of \$3.74m) from 19/20. Budget amendment for the carried forward amount to 20/21 FY will be submitted to Council once the final reconciliation is completed.
P-11814 Building development - Consultants Council Administr	(102,419)	Ongoing project overspend due to additional fee requested due to delays in Practical Completion of the Civic Building.
P-11598 Building development - Project Management fees - (R)	(57,843)	Ongoing project overspend due to additional fee requested due to delays in practical completion of The Civic Building.
P-11865 Design and construct - Kings Sq trees	(5,831)	Ongoing project over budget due to allocations; journal to be processed.
P11940 Design and Construct - Depot - Slab	(3,720)	Completed project over budget by \$3,720 due to additional works required.
P-11840 Design and construct-Port Beach carpark	(1,188)	Ongoing project overspend due to hardstand material required for extension of parking area.
P-11879 -Design and construct - Rockwall Port Beach	(3,371)	Completed project over budget due to additional works to improve safety and public beach access following 2020 storm damage.
P11884 -Design and Construct -Recycle Shop	(275)	Carry forward project (Original Budget of \$15k) from 19/20. Completed project over budget due to roof installation was slightly higher than anticipated.

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

BORROWINGS
NOTE 4

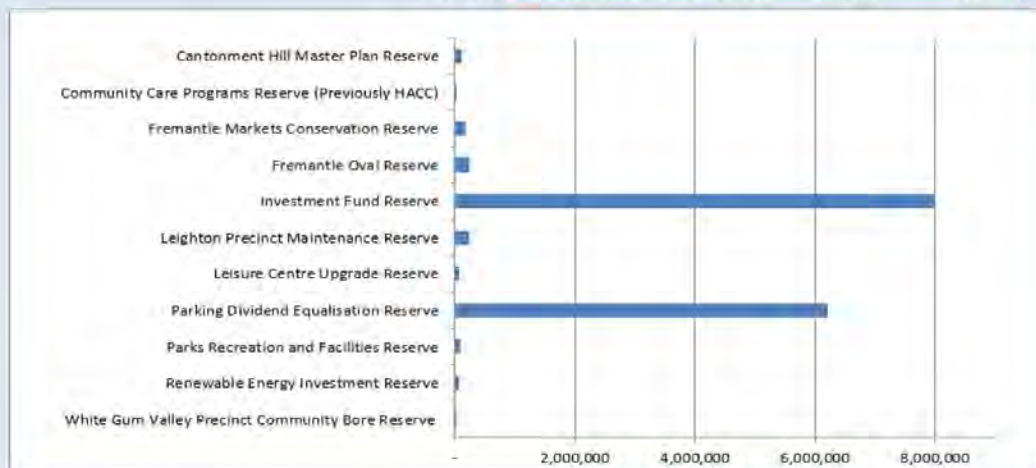
Particulars	Interest Rate	Expiry date of Loan	Principal 1-Jul-2020	Principal Repayment		Principal Balance		Interest Repayment	
				YTD Actual	Amended Budget	31-Mar-2021	30-Jun-21	YTD Actual	YTD Budget
	%		\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
298 Leighton Beach Kiosk & Changerooms	3.44	1/07/2025	808,172	106,749	142,945	701,423	665,227	15,652	15,652
301 Leighton Beach Kiosk	3.15	1/07/2026	241,139	26,503	35,476	214,636	205,663	4,395	4,394
303 Fremantle Boys School	2.86	28/06/2027	510,519	49,956	66,847	460,563	443,672	12,247	8,952
Transport									
225 Streets Ahead (1)	6.96	1/07/2020	23,023	23,023	23,023	-	-	-	-
232 Streets Ahead Programme (2)	6.56	1/07/2021	108,094	63,783	85,755	44,311	22,339	2,781	2,781
236 Streets Ahead Programme (3)	6.56	1/07/2022	150,694	47,765	64,219	102,929	86,475	4,616	4,616
271 Road Asset Program	5.93	1/07/2020	32,881	32,881	32,881	-	-	-	-
272 Footpath Asset Program	5.93	1/07/2020	18,084	18,084	18,084	-	-	-	-
277 Road Asset Program	5.56	1/07/2021	157,255	93,048	124,930	64,207	32,325	3,708	3,709
278 Footpath Asset Program	5.56	1/07/2021	77,140	45,644	61,283	31,496	15,857	1,819	1,819
280 Road Rehabilitation & Improvement program	3.93	1/07/2022	156,210	50,551	67,733	105,660	88,477	3,138	3,139
281 Footpath Replacement Program	3.93	1/07/2022	91,008	29,451	39,461	61,557	51,547	1,828	1,829
284 Road Asset Program	4.01	1/07/2023	240,432	52,750	70,687	187,682	169,745	5,123	5,122
289 Road Asset Program	3.99	1/07/2024	836,394	137,534	184,296	698,860	652,098	18,138	18,138
290 Footpath Asset Program	3.99	1/07/2024	168,705	27,741	37,173	140,963	131,532	3,658	3,659
291 Drainage Asset Program	3.99	1/07/2024	142,567	23,443	31,414	119,124	111,153	3,092	3,092
295 Road Asset Program	3.44	1/07/2025	511,501	67,562	90,472	443,939	421,029	9,907	9,907
296 Footpath Asset Program	3.44	1/07/2025	146,647	19,370	25,938	127,777	120,709	2,840	2,839
297 Drainage Asset Program	3.44	1/07/2025	170,500	22,521	30,157	147,980	140,343	3,302	3,302
300 Road Asset Program	3.15	1/07/2026	559,786	61,524	82,356	498,262	477,430	10,202	10,202
294B Acquisition 73 Hampton Road	4.03	1/07/2024	159,384	26,190	35,096	133,195	124,288	3,466	3,467
305 Heavy Vehicles	2.86	28/06/2027	364,657	35,683	47,748	328,974	316,909	8,748	6,395
Economic services									
279 Fremantle Markets Upgrade	5.56	1/07/2021	78,628	46,524	62,465	32,104	16,163	1,854	1,854
283 Fremantle Markets Upgrade	3.93	1/07/2022	104,140	33,700	45,155	70,440	58,985	2,092	2,092
307 Civic & Library Building	1.96	28/06/2040	20,000,000	410,810	825,645	19,589,190	19,174,355	263,319	276,170
Community Amenities									
SMRC	-	-	1,512,088	-	-	1,512,088	1,512,088	-	-
Total			27,369,649	1,552,788	2,331,239	25,816,861	25,038,409	385,925	393,130



**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2021**

**RESERVE FUND BALANCES AND MOVEMENTS
NOTE 5(a)**

Reserve Fund	Opening Balance 01-Jul-2020	Transfer To Muni Fund		Transfers From Muni Fund		Closing Balance 31-Mar-2021
		For Operating	For Capital	From Operating	From Capital	
	\$	\$	\$	\$	\$	\$
Cantonment Hill Master Plan Reserve	167,746	-	(57,439)	-	-	110,308
Community Care Programs Reserve (Previously HACC)	6,386	-	-	-	-	6,386
Fremantle Markets Conservation Reserve	265,215	-	(86,260)	-	-	178,955
Fremantle Oval Reserve	250,000	(2,800)	-	-	-	247,200
Investment Fund Reserve	21,832,413	-	(13,840,385)	-	15,679	8,007,706
Leighton Precinct Maintenance Reserve	226,041	(40,032)	-	55,251	-	241,261
Leisure Centre Upgrade Reserve	91,199	-	(20,070)	-	-	71,129
Parking Dividend Equalisation Reserve	6,208,565	-	-	-	-	6,208,565
Parks Recreation and Facilities Reserve	97,771	-	-	-	-	97,771
Renewable Energy Investment Reserve	59,510	-	-	-	-	59,510
White Gum Valley Precinct Community Bore Reserve	16,171	(7,688)	-	7,192	-	15,675
Total	29,221,017	(50,520)	(14,004,154)	62,443	15,679	15,244,465



RESERVE FUND BALANCES AND MOVEMENTS DETAIL
NOTE 5(b)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020

Cash Backed Reserves	Adopted Budget \$	Amended Budget \$	YTD Actual \$
Cantonment Hill Master Plan Reserve			
Reserve Purpose:			
<i>To fund capital works at Cantonment Hill in accordance with the Cantonment Hill Master Plan.</i>			
Source of Income:			
<i>Transfer from the Investment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review</i>			
Opening Balance	167,746	167,746	167,746
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	(50,000)	(50,000)	(57,439)
300116 - P-11836 Design and construct - Signal Station	(50,000)	(50,000)	(57,439)
Closing Balance	117,746	117,746	110,308
Community Care Programs Reserve (Previous HACC Asset Replacement Reserve)			
Reserve Purpose:			
<i>To fund Community Care Programs.</i>			
Source of Income:			
<i>Transfer from final balance held in old HACC Asset Replacement Reserve at end of 17/18 financial year.</i>			
Opening Balance	6,386	6,386	6,386
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	-	-	-
Closing Balance	6,386	6,386	6,386
Fremantle Markets Conservation Reserve			
Reserve Purpose:			
<i>To fund conservation works to the Fremantle Markets</i>			
Source of Income:			
<i>Contribution by lessee on signing of new lease in June 2008. Increase of rent derived from the premises for the first ten years of the lease commencing in June 2008 as a minimum to assist in obtaining external funding for implementing the Conservation Plan.</i>			
Opening Balance	264,015	265,215	265,215
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Capital)	(222,600)	(265,215)	(86,260)
300121 - P-11843 Design and construct - Markets Building Services	(222,600)	(265,215)	(86,260)
Closing Balance	41,415	-	178,955

RESERVE FUND BALANCES AND MOVEMENTS DETAIL
NOTE 5(b)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020

Cash Backed Reserves	Adopted Budget \$	Amended Budget \$	YTD Actual \$
Fremantle Oval Reserve			
Reserve Purpose:			
<i>To fund capital and business planning costs associated with the redevelopment of the Fremantle Oval precinct</i>			
Source of Income:			
<i>Transfer from Former Stan Reilly Property Site Redevelopment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget, budget review and budget amendments</i>			
Opening Balance	250,000	250,000	250,000
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	(50,000)	(2,800)
200132 - P-10300 Plan-Fremantle Oval Precinct	-	(50,000)	(2,800)
Transfer from Reserves (Capital)	-	-	-
Closing Balance	250,000	200,000	247,200

Heritage Places Reserve

Reserve Purpose:

To finance the major upgrading and maintenance (including painting) to the Fremantle Town Hall. Conserve heritage places already owned or vested in the Council. Augment external funds allocated to the City for the purpose of heritage conservation. Provide assistance to other owners of heritage places within the municipality where Council is satisfied that this is a proper, cost effective and lawful use of the funds. To administer conservation funds appeals. To finance the additional costs of higher specified infrastructure improvements (e.g. footpaths, roads, landscaping, buildings, etc.) to areas abutting or adjacent to heritage places where the higher specifications are incurred to maintain the area in sympathy with the heritage place. Purchase heritage properties within the municipality of Fremantle which are in a distinct need of conservation, Council can conserve according to the Burra Charter principles, enable Council to demonstrate the Burra Charter model of conservation for other to follow or in Council's estimation would otherwise be conserved (restored) in accordance with Burra Charter principles. Finance major renewal, restoration or maintenance of heritage properties. Council Policy SG30 Heritage Places Reserves also refers.

Source of Income:

Municipal Fund contribution as approved by Council in the annual budget. Net proceeds from sale of properties whose initial acquisition and restoration was financed from this reserve.

Opening Balance	-	-	-
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	-	-	-
Closing Balance	-	-	-

Investment Fund Reserve

Reserve Purpose:

To realise and make investments in income producing assets. A specified list of investment properties forms part of the investments. Funds will not be withdrawn from the reserve to subsidise operating or recurrent expenditure, nor shall funds be withdrawn for the purpose of providing community facilities that do not provide a commercial rate of return, unless specifically decided otherwise by the Council.

Source of Income:

RESERVE FUND BALANCES AND MOVEMENTS DETAIL
NOTE 5(b)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020

Cash Backed Reserves	Adopted Budget	Amended Budget	YTD Actual
	\$	\$	\$
<i>Net proceeds of sale of nominated freehold properties, unless otherwise resolved by Council. Net proceeds from sale of miscellaneous parcels of land, unless otherwise resolved by Council. Transfer from municipal fund of principal repayment equivalent for Loan 189 (Queensgate) that was paid out in January 2006 using funds from the Investment Reserve. Net proceeds from the winding up of the City of Fremantle Trust Fund as per the City of Fremantle and Town of East Fremantle Trust Funds (Amendment and Expiry) Bill 2013.</i>			
Opening Balance	17,244,504	21,832,413	21,832,413
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	5,000,000	4,988,000	15,679
300047 - P-10458 Disposal - 7 Quarry St	2,750,000	2,718,000	-
300053 - P-11052 Disposal - 9 Quarry St	2,250,000	2,250,000	-
300145 - P-11863 Sale-Waste Trucks	-	20,000	15,679
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	(19,241,779)	(23,297,726)	(13,840,385)
300000 - P-10297 Construct - Council Admin Offices (Kings Square)	(14,000,000)	(18,654,064)	(12,724,236)
300073 - P-11077 Install - Network Infrastructure (Kings Square)	(39,378)	(39,378)	-
300085 - P-10295 Design and construct - Public Realm Newman Court (KS)	(1,498,029)	(1,508,359)	(430,253)
300086 - P-11814 Building development - Consultants Council Admin	(291,321)	(219,677)	(322,096)
300087 - P-11598 Building development - Project Management fees(KS)	(210,569)	(174,966)	(232,809)
300088 - P-11687 Install - Public Art (Kings Square)	(100,000)	(100,000)	(14,800)
300100 - P-11682 Building development - Fit out - Civic Building (KS)	(777,464)	(777,464)	(106,292)
300101 - P- 10898 Relocation - AV Equipment & Installation (KS)	(500,000)	(500,000)	(3,225)
300102 - P-11705 Relocation - Network & Communications (KS)	(250,000)	(250,000)	-
300112 - P-11829 Design and construct - Commercial tenancy (KS)	(899,194)	(399,194)	-
300166 - P- 11943 - Construct - Town Hall - Fire upgrade	(530,000)	(530,000)	-
300162 - P-11878 Design and construct - Kings Square - Windows to	(145,824)	(144,624)	(6,675)
Closing Balance	3,002,725	3,522,687	8,007,706

Leighton Precinct Maintenance Reserve

Reserve Purpose:

To hold any specified area rate income raised during the financial year that were unspent at 30 June in relation to Leighton Precinct maintenance. To fund the above normal costs associated with maintaining the higher standard of the landscaping of the Leighton residential area.

Source of Income:

Revenue raised from a specified area rate that was unspent at the end of the financial year.

Opening Balance	226,130	226,041	226,041
Transfer to Reserves (Operating)	52,046	52,046	55,251
100913 - Maintain Landscape - Leighton Precinct SAR	52,046	52,046	55,251
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	(45,000)	(45,000)	(40,032)
100913 - Maintain Landscape - Leighton Precinct SAR	(45,000)	(45,000)	(40,032)
Transfer from Reserves (Capital)	-	-	-
Closing Balance	233,176	233,087	241,261

Leisure Centre Upgrade Reserve

Reserve Purpose:

To provide funds for major upgrading and refurbishment works at the Fremantle Leisure Centre.

RESERVE FUND BALANCES AND MOVEMENTS DETAIL
NOTE 5(b)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020

Cash Backed Reserves	Adopted Budget \$	Amended Budget \$	YTD Actual \$
Source of Income: <i>Transfer from the Investment Reserve as approved by Council. Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review.</i>			
Opening Balance	53,134	91,199	91,199
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	(19,535)	(57,600)	(20,070)
300123 - P-11670 Design and construct - Leisure Centre Pool Roof	(19,535)	(57,600)	(20,070)
Closing Balance	33,599	33,599	71,129

Parking Dividend Equalisation Reserve

Reserve Purpose:

To provide a smoothing out of revenue contributions to municipal operations from commercial parking activities. That is to be achieved as follows (a) by transferring net profits in excess of budget to the reserve and (b) if required, when there is a material (i.e. plus 1%) net loss, transferring funds from the reserve to municipal fund to compensate the loss. Fund commercial parking capital equipment and facilities or parking infringement capital equipment and facilities to the extent the funds available in the reserve exceed 2.5% of budgeted gross parking revenue.

Source of Income:

Transfer from the Municipal Fund (a) net profit on commercial parking operations exceeding a set figure in the budget. Note: Net profit is calculated including depreciation and allocated support service costs but excludes capital, and/or (b) Transfer from the Municipal Fund amounts determined by Council through the annual budget or budget review in relation to parking operations. Transfer from Municipal Fund amounts determined by Council through the annual budget or budget review in relation to parking infringement operations. Net proceeds from sale of parking facilities as determined by Council through the annual budget or budget review.

Opening Balance	6,208,565	6,208,565	6,208,565
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	(493,700)	(493,700)	-
300103 - P-11720 Software - Licencing Pinforce	(23,700)	(23,700)	-
300115 - P-10865 Construct - Fremantle Park carpark	(450,000)	(450,000)	-
300158 - P-11887 Design and construct - 14 Parry Street - Waste	(20,000)	(20,000)	-
Closing Balance	5,714,865	5,714,865	6,208,565

Parks Recreation and Facilities Reserve

Reserve Purpose:

To fund improvements within the South Fremantle Tip Site Reserve. To finance improvements within the Kings Square Reserve. To finance tourism projects within the City. To finance facilities for sporting clubs on a self supporting loan basis in accordance with Council guidelines for such advances to clubs. To finance improvements within the Port and Leighton Beach Reserve. To finance capital works and improvements at Fremantle Oval. To finance improvements or major refurbishments to other parks and recreation facilities within the municipality.

Source of Income:

RESERVE FUND BALANCES AND MOVEMENTS DETAIL
NOTE 5(b)

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020

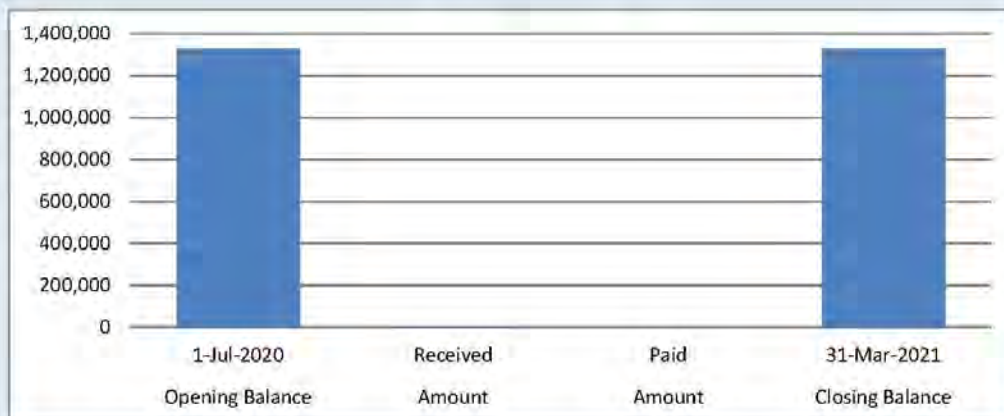
Cash Backed Reserves	Adopted Budget \$	Amended Budget \$	YTD Actual \$
<i>Municipal Fund contribution as approved by Council in the annual budget.</i>			
Opening Balance	97,771	97,771	97,771
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	-	-	-
Closing Balance	97,771	97,771	97,771
Renewable Energy Investment Reserve			
Reserve Purpose:			
<i>To purchase sufficient carbon offsets to maintain the City's carbon neutral status. Remaining funds will then be used to invest in projects that promote positive renewable energy outcomes. If no renewable energy projects can be identified, the fund will accumulate that year's contribution.</i>			
Source of Income:			
<i>Transfer from Municipal Fund amounts determined by Council through the annual budget and budget review.</i>			
Opening Balance	59,510	59,510	59,510
Transfer to Reserves (Operating)	-	-	-
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	-	-	-
Transfer from Reserves (Capital)	(59,510)	(59,510)	-
300152 - P-11873 Program-Solar Panels City	(59,510)	(59,510)	-
Closing Balance	-	-	59,510
White Gum Valley Precinct Community Bore Reserve			
Reserve Purpose:			
<i>To fund the associated costs required to maintain the community bore within the WGV development.</i>			
Source of Income:			
<i>Revenue raised from a service charge that was unspent at the end of the financial year.</i>			
Opening Balance	16,172	16,171	16,171
Transfer to Reserves (Operating)	11,919	11,919	7,192
100738 - Service charge - Use of community bore	11,919	11,919	7,192
Transfer to Reserves (Capital)	-	-	-
Transfer from Reserves (Operating)	(11,919)	(11,919)	(7,688)
100738 - Service charge - Use of community bore	(11,919)	(11,919)	(7,688)
Transfer from Reserves (Capital)	-	-	-
Closing Balance	16,172	16,171	15,675
Summary			
Opening Balance	24,593,933	29,221,017	29,221,017
Transfer to Reserves (Operating)	63,965	63,965	62,443
Transfer to Reserves (Capital)	5,000,000	4,988,000	15,679
Transfer from Reserves (Operating)	(56,919)	(106,919)	(50,520)
Transfer from Reserves (Capital)	(20,087,124)	(24,223,751)	(14,004,154)
Closing Balance	9,513,855	9,942,312	15,244,465

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 6
TRUST FUND**

Funds held at balance date over which the City has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-2020	Amount Received	Amount Paid	Closing Balance 31-Mar-2021
	\$	\$	\$	\$
Cash In Lieu of Public Open Space				
37 Strang Street subdivision	85,673	-	-	85,673
Christian Brothers Site	131,830	-	-	131,830
Lot 502 Lefroy Road	61,600	-	-	61,600
Swan Hardware	26,899	-	-	26,899
Knutsford/Blinco subdivision	404,075	-	-	404,075
Cash In Lieu of Parking	469,360	-	-	469,360
Bequests				
Gweneth Ewens	27,091	485	-	27,576
John Francis Boyd	2,700	-	-	2,700
Victor Felstead	11,305	-	-	11,305
Unclaimed Funds - Debtors	3,741	-	-	3,741
Unclaimed Funds - Stale Cheques	40,352	1,126	-	41,478
Miscellaneous	7,310	-	-	7,310
Trust Interest	56,146	-	-	56,146
	1,328,081	1,611	-	1,329,692



BUDGET AMENDMENTS TO ADOPTED BUDGET 2020/21
AS AT 31-MAR-2021

BUDGET AMENDMENTS

NOTE 7

Service Unit	IP Activity Project	IP Activity Project Description	20/21 Adopted Budget		YTD Budget Amendments		20/21 Amended Budget	
			Revenue	Expenditure	Revenue Increase/ (Decrease)	Expenditure Increase/ Decrease	Revenue	Expenditure
Operating - Base								
2200 Governance								
	101103	Manage salary of Governance Management Governance	-	(521,042)	-	85,000	-	(436,042)
			-	(521,042)	-	85,000	-	(436,042)
3100 City Business Leadership								
	100085	Lead city business directorate City Business Leadership	-	(80,800)	-	(75,000)	-	(155,800)
			-	(80,800)	-	(75,000)	-	(155,800)
3300 Financial Services								
	100034	Coordinate debt recovery of rates and accounts receivable	55,000	(55,000)	1,213,439	(1,213,439)	1,268,439	(1,268,439)
	100035	Coordinate revenue	188,500	(152,060)	(20,000)	(30,000)	168,500	(162,060)
	100240	Raise rate income	47,624,569	(199,430)	1,199,000	-	48,763,569	(199,430)
	100527	Rebate investment income - Unrestricted Funds	449,686	-	(100,000)	-	349,686	-
	100686	Administer Long Service Leave transfers	-	-	-	(220,000)	-	(220,000)
	101107	Manage salary of Finance Team Financial Services	-	(800,756)	-	30,000	-	(770,756)
			48,317,755	(1,208,046)	2,232,439	(1,493,439)	50,550,194	(2,641,485)
3400 Economic Development and Marketing								
	100098	Operate car park 20 Essex Street Fremantle	139,500	(2,100)	(68,000)	-	71,500	(2,100)
	100099	Operate and maintain parking ticket machines	-	(77,200)	-	(26,000)	-	(103,200)
	100100	Operate car park 21 Marine Terrace Fremantle	105,500	-	(18,000)	-	87,500	-
	100102	Operate car park 18 Ferry Terminal Fremantle	47,000	-	8,000	-	55,000	-
	100103	Operate car park 15 Josephson Street Fremantle	85,000	(98,250)	12,000	-	97,000	(38,250)
	100104	Operate car park 43 Essex Street Fremantle	35,500	(13,700)	(5,000)	-	30,500	(13,700)
	100105	Operate car park 56 Norfolk Street Fremantle	52,900	(33,600)	(18,000)	-	34,900	(33,600)
	100106	Operate car park 03 Ellen Street Fremantle	86,000	(700)	15,000	-	101,000	(700)
	100107	Operate car park 12A and 12B beach Street Fremantle	102,000	(76,500)	29,000	-	131,000	(76,500)
	100108	Operate on street paid parking	3,896,500	-	200,000	-	3,896,500	-
	100110	Operate car park 22 Cliff Street Fremantle	84,900	(900)	(26,000)	-	58,900	(900)
	100111	Operate car park 02 Marine Terrace Fremantle	270,000	(6,100)	(17,000)	-	253,000	(6,100)
	100115	Operate car park 29 Fremantle Prison Fremantle	145,500	(81,480)	(67,000)	37,520	78,500	(43,960)
	100116	Operate car park 16 Markets Fremantle	37,000	(1,400)	6,000	-	43,000	(1,400)
	100117	Operate car park 11 Esplanade Fremantle	792,000	(10,600)	(98,000)	-	694,000	(10,600)
	100118	Operate car park 01 Panny Street Fremantle	503,500	(1,200)	(11,000)	-	492,500	(1,200)
	100120	Operate car park 24 William Street Fremantle	87,000	-	14,000	-	101,000	-
	100122	Operate car park 19 Roundhouse Fremantle	297,500	(110,000)	(26,000)	-	271,500	(110,000)
	100123	Operate car park 31 Fishing Boat Harbour Fremantle	1,340,000	(649,200)	(109,000)	52,320	1,231,000	(590,680)
	100184	Lease Union Store 41-47 High Street Fremantle - Variable Out	54,976	(55,497)	(44,000)	44,000	10,976	(11,497)
	100296	Issue parking permits	110,000	(11,420)	30,000	-	140,000	(11,420)
	100534	Administer investment properties	-	(45,550)	-	(16,500)	-	(64,050)
	100535	Administer non investment (community) properties	-	(39,500)	-	5,000	-	(28,500)
	100715	Operate car park cappuccino strip	308,000	-	85,000	-	393,000	-
	100721	Operate car park 6 Point Street	100,500	(52,500)	11,000	-	111,500	(52,500)
	100723	MOU Notre Dame	82,630	(82,630)	(42,000)	42,000	40,550	(40,550)
	100724	Operate car park 6A	101,300	-	14,000	-	115,300	-
		Economic Development and Marketing	8,305,706	(1,978,027)	(65,080)	196,420	8,240,626	(1,241,607)
3500 Field Services								
	100068	Maintain CCTV camera servers and network infrastructure	-	(96,175)	21,000	(16,000)	21,000	(112,175)
	100225	Monitor and remediate contaminated sites	-	-	-	(5,500)	-	(5,500)
	100226	Conduct health inspections and analyse samples	-	(15,050)	-	(13,000)	-	(28,050)
	100230	Undertake planning compliance	-	(15,000)	-	(10,000)	-	(25,000)
	100231	Manage field services group	-	(4,500)	-	4,000	-	(500)
	100233	Train and develop employees - Field Services	-	(8,000)	-	4,000	-	(4,000)
	100491	Undertake building compliance inspections	-	(20,100)	-	(10,000)	-	(30,100)
	100546	Administer parking compliance operations Field Services	-	(97,250)	-	(23,000)	-	(60,250)
			-	(196,075)	21,000	(69,500)	21,000	(265,575)
3700 Information Technology								
	100011	Maintain business systems - Technology One	-	(226,000)	-	(7,000)	-	(233,000)
	100012	Maintain business systems - Other	-	(405,965)	-	(20,000)	-	(425,965)
	100066	Provide help desk support	-	(150)	-	(30,000)	-	(30,150)
	100072	Maintain fixed and wireless network infrastructure	-	(183,430)	-	(16,000)	-	(199,430)
	100720	Recruit employees - Information Technology	-	-	-	(15,000)	-	(15,000)
	100758	Maintain Business Systems- M Files	-	-	-	(136,000)	-	(136,000)
	101106	Manage salary of Business Solutions and Development Team	-	(888,402)	-	60,000	-	(828,402)
	101109	Manage salary of IT Operations Team	-	(508,680)	-	20,000	-	(488,680)
	101111	Manage salary of Information Management Team Information Technology	-	(413,684)	-	20,000	-	(393,684)
			-	(2,626,311)	-	(126,000)	-	(2,752,311)
4100 Community Development Leadership								
	101125	Manage salary of Community Development Leadership Community Development Leadership	-	(418,041)	-	70,000	-	(348,041)
			-	(418,041)	-	70,000	-	(348,041)
4200 Arts and Culture								
	100397	Display and store city art collection	-	(77,030)	-	10,900	-	(66,130)
	100399	Conduct Music festival	32,040	(77,000)	23,075	(23,075)	55,115	(100,075)
	100400	Conduct Fremantle festival	-	(110,350)	30,000	(90,000)	30,000	(140,350)
	100402	Conduct Wardsley festival	-	(50,000)	43,330	(23,330)	43,330	(73,330)
	100406	Operate Fremantle arts centre	219,245	(1,097,350)	-	92,500	219,245	(1,004,850)
	100408	Conduct South lawn events	782,000	(178,000)	(506,420)	50,000	275,580	(67,910)
	100410	Provide arts centre education services	654,823	(632,738)	300,000	(19,000)	954,823	(651,738)
	100414	Conduct Sunday music program	60,000	(35,000)	72,500	(61,500)	132,500	(96,620)
	100415	Coordinate arts centre exhibitions	409,055	(464,424)	23,000	(50,000)	432,055	(514,424)
	100417	Conduct Bazaar Christmas markets	96,000	(24,300)	60,130	(5,420)	156,130	(27,720)
	100419	Conduct arts centre marketing activities	130,378	(91,663)	-	(6,000)	130,378	(98,663)

100537	Conduct art centre small concerts	56,000	(18,000)	20,560	(6,920)	76,560	(26,920)
100635	Conduct arts centre workshops	10,000	(2,000)	(10,000)	2,000	-	-
101127	Manage salary of Fremantle Arts Centre Team	-	(130,309)	-	33,320	-	(96,989)
101130	Manage salary of Project Arts and Culture Team	-	(24,985)	-	15,000	-	(59,985)
	Arts and Culture	2,448,541	(3,363,149)	56,175	19,445	2,505,716	(3,343,704)
4300 Community Development							
100441	Operate Walyakup cultural centre	4,600	(105,792)	-	20,000	4,600	(85,792)
100443	Implement access and inclusion plan (AIP)	-	(151,002)	1,000	(1,000)	1,000	(152,002)
100447	Provide domestic violence legal aid - State	139,968	(152,879)	65,523	(62,575)	205,491	(215,454)
100452	Operate Sanson recreation centre	100,450	(169,179)	25,000	-	125,450	(169,179)
100453	Operate Fremantle leisure centre health club	535,750	(601,958)	164,250	-	700,000	(601,958)
100455	Operate Fremantle leisure centre swim school	999,452	(910,087)	100,000	-	1,099,452	(910,087)
100456	Operate Fremantle leisure centre (administration)	160,250	(1,129,722)	21,000	(10,000)	181,250	(1,139,722)
100457	Operate Fremantle leisure centre aquatics	921,400	(995,730)	87,600	-	1,009,000	(995,730)
100459	Conduct seniors programs and activities	-	(104,811)	-	1,500	-	(103,311)
100461	Deliver Community Wellbeing Programs	-	(6,300)	2,000	(2,000)	2,000	(6,300)
100462	Support Community and Sporting Groups	-	(112,640)	9,000	(15,500)	9,000	(129,140)
100464	Support youth engagement and participation	-	(142,539)	-	(20,000)	-	(162,539)
100474	Operate volunteering program	34,836	(38,125)	2,240	(4,240)	37,076	(42,365)
100548	Operate community legal centre	16,650	(339,199)	18,000	-	34,650	(339,199)
100553	Provide Legal Aid - Family + Domestic Violence - Commonwealth Community Development	127,643	(116,893)	109,005	(91,954)	236,648	(209,847)
		3,040,999	(4,870,850)	604,618	(186,768)	3,645,617	(5,157,618)
4400 Customer Experience and Learning							
100475	Operate the Meeting Place	21,900	(165,493)	5,000	25,000	26,900	(140,493)
100477	Provide customer support	-	(34,075)	-	(10,000)	-	(44,075)
100482	Operate Fremantle library	160,540	(1,372,457)	-	20,000	160,540	(1,352,457)
100483	Maintain history collection	-	(127,725)	-	(3,500)	-	(131,225)
100489	Service cruise ships	-	(8,000)	-	8,000	-	-
100740	Operate Curious Program	-	(42,950)	-	3,000	-	(39,950)
	Customer Experience and Learning	182,440	(1,750,700)	5,000	42,500	187,440	(1,708,200)
4500 Communications and Events							
100127	Monitor develop and promote the city website	-	-	-	(30,000)	-	(30,000)
100412	Coordinate external event enquiries and bookings	-	(64,200)	-	(20,000)	-	(104,200)
100424	Conduct NAIDOC week events	-	(6,400)	1,000	(1,000)	1,000	(7,400)
100558	Manage corporate communications	-	(35,000)	-	10,000	-	(25,000)
101129	Manage salary of Event Management Team	-	(384,985)	-	40,000	-	(344,985)
	Communications and Events	-	(510,785)	1,000	(1,000)	1,000	(511,785)
5200 Development Approvals							
100490	Building services	280,800	(2,500)	(40,000)	-	240,800	(2,500)
100500	Statutory Planning services	425,000	(125,800)	75,000	-	500,000	(125,800)
	Development Approvals	705,800	(128,300)	35,000	-	740,800	(128,300)
5300 Strategic Planning							
100531	Sustainability advice and projects	-	(45,600)	-	(650)	-	(46,450)
	Strategic Planning	-	(45,600)	-	(650)	-	(46,450)
5400 City Design and Projects							
101144	Manage salary of City Design and Projects Management	-	(392,476)	-	70,000	-	(322,476)
	City Design and Projects	-	(392,476)	-	70,000	-	(322,476)
6100 Infrastructure and Project Leadership							
100383	Lead infrastructure and project delivery directorate	-	(19,500)	16,666	(25,000)	16,666	(44,500)
	Infrastructure and Project Leadership	-	(19,500)	16,666	(25,000)	16,666	(44,500)
6200 Asset Management							
101147	Manage salary of Asset Management Team	-	(474,098)	-	30,000	-	(444,098)
	Asset Management	-	(474,098)	-	30,000	-	(444,098)
6300 Infrastructure Engineering							
100320	Maintain Road Drainage	-	(815,927)	-	3,916	-	(812,011)
100329	Maintain Swales & Sumps	-	(97,466)	-	443	-	(97,023)
100341	Maintain footpaths	-	(845,810)	-	16,334	-	(829,476)
100364	Maintain roads	97,835	(537,010)	-	(52,599)	97,835	(586,609)
100290	Investigate traffic improvements & prepare eng plans	-	(81,500)	-	(17,000)	-	(98,500)
100628	Undertake Private Works - Engineering	-	-	50,000	(50,000)	50,000	(50,000)
100744	Maintain Commercial Carparks	-	(84,620)	-	3,478	-	(81,142)
100745	Maintain other carparks	-	(84,659)	-	2,738	-	(81,921)
100747	Maintain Road Furniture (incl signs)	-	(239,978)	-	13,688	-	(226,290)
101151	Manage salary of Traffic and Engineering Design Team	-	(854,458)	-	80,000	-	(774,458)
	Infrastructure Engineering	97,835	(3,641,426)	50,000	(17,000)	147,835	(3,658,426)
6400 Facilities and Environment							
100241	Maintain Civic Administration Buildings	-	(282,399)	-	10,000	-	(272,399)
100242	Maintain City Works Depot buildings Knutson Street	-	(160,658)	-	(65,000)	-	(225,658)
100261	Maintain Roundhouse cottages Arthur Head 9-12a Captains Lane	-	(51,490)	-	(20,000)	-	(71,490)
100281	Maintain & operate public toilets	-	(626,963)	-	(6,000)	-	(632,963)
100284	Maintain Fremantle Leisure Centre	-	(256,521)	-	(9,000)	-	(265,521)
100311	Clean CBD	-	(476,250)	-	(6,246)	-	(482,496)
100337	Clean city precinct	-	(704,937)	-	(20,675)	-	(725,612)
100338	Clean city wide	-	(431,535)	-	(18,371)	-	(449,906)
100361	Sweep suburbs and dispose of tailings	-	(152,258)	-	(7,000)	-	(159,258)
100375	Collect & dispose waste - commercial	700,000	(835,228)	(40,000)	1,979	560,000	(893,249)
100378	Collect & dispose recycled waste - commercial (co-mingled)	-	(28,131)	-	(803)	-	(28,934)
100380	Collect waste - domestic	65,700	(1,459,405)	23,150	(70,432)	88,850	(1,529,837)
100382	Maintain waste collection bins	-	(35,776)	-	(2,463)	-	(38,239)
100579	Collect & dispose (illegally dumped waste	-	(30,019)	-	(862)	-	(30,881)
100574	Collect & Dispose - Public bins	-	(181,343)	-	(6,189)	-	(187,532)
100599	Operate recycling facility	167,000	(441,282)	(20,000)	(13,789)	147,000	(455,071)
100600	Remove graffiti	-	(208,635)	-	15,000	-	(193,635)
100606	Operate Depot	-	(48,245)	-	(26,000)	-	(74,245)
100691	Containers for Change	-	(2,656)	281,000	(362,838)	281,000	(365,492)
100727	Contingency - reactive necessary works - Facilities	-	(30,000)	-	(20,000)	-	(50,000)
100757	Maintain Walyakup Civic Centre	-	(91,174)	-	25,000	-	(66,174)
101148	Manage salary of Facilities Management (Buildings)	-	(558,654)	-	(45,000)	-	(603,654)

Facilities and Environment		952,700	(7,104,559)	244,150	(708,699)	1,176,850	(7,815,258)
6500 Parks and Landscapes							
100221	Maintain former South Fremantle Landfill Site	-	(26,500)	-	(25,000)	-	(51,500)
100314	Maintain natural areas	2,300	(611,206)	-	(26,755)	2,300	(637,861)
100315	Maintain other community land	-	(32,116)	-	(10,000)	-	(42,116)
100316	Maintain Medians, Verges And Street Gardens	-	(1,124,905)	-	1,559	-	(1,122,746)
100319	Maintain Trees - Recreation Reserves	-	(217,725)	-	2,971	-	(214,754)
100320	Maintain Soft Landscaping - Recreation Reserves	-	(1,571,632)	-	(27,601)	-	(1,599,233)
100321	Maintain Depot Landscape	-	(22,770)	-	552	-	(22,218)
100350	Maintain Sports Grounds	-	(803,456)	-	23,904	-	(779,552)
100351	Maintain Sports Infrastructure	-	(135,481)	-	2,882	-	(132,799)
100352	Maintain trees - road reserves and carparks	-	(722,934)	-	503	-	(722,351)
100357	Maintain Irrigation - Recreation Reserves	-	(461,323)	-	1,007	-	(460,316)
100360	Maintain Play Equipment	-	(180,915)	-	(54,453)	-	(235,368)
100620	Allocate Overheads - Parks Team	-	-	-	0	-	0
100624	Maintain Hard Landscaping	-	(257,378)	-	79	-	(257,299)
100666	Maintain Skateparks	-	(20,000)	-	10,000	-	(10,000)
100748	Maintain Park Infrastructure	-	(206,488)	-	238	-	(206,250)
100913	Maintain Landscape - Leighton Precinct SAR	-	(67,755)	-	159	-	(67,596)
Parks and Landscapes		2,300	(6,461,979)	-	(100,000)	2,300	(6,561,979)
7100 People and Culture Leadership							
100526	Monitor human resource management processes	-	(11,800)	-	(15,000)	-	(26,800)
People and Culture Leadership		-	(11,800)	-	(15,000)	-	(26,800)
Total: Operating - Base		64,035,076	(95,303,540)	3,200,968	(2,394,800)	67,236,044	(97,498,400)
1130 Operating-Project							
3400 Economic Development and Marketing							
200494	P-11973 Entrepreneurs Program - Expert in Residence	-	-	90,560	(90,560)	90,560	(90,560)
Economic Development and Marketing		-	-	90,560	(90,560)	90,560	(90,560)
4100 Community Development Leadership							
200159	Project-10186 Prepare a community facilities plan	-	-	-	(30,000)	-	(30,000)
Community Development Leadership		-	-	-	(30,000)	-	(30,000)
4200 Arts and Culture							
200488	P-11729 Program-Reveal Aboriginal Artist 2020	180,047	(180,047)	-	(5,620)	7,300	174,427
Arts and Culture		180,047	(180,047)	-	(5,620)	7,300	174,427
4300 Community Development							
200404	P-11698 Plan-AJP Consultation and Review	4,909	(4,909)	318	(318)	5,227	(5,227)
200490	P11955 - Software Legal Centre	-	-	20,000	(20,000)	20,000	(20,000)
200493	MP - Age Friendly Communities-Together Again Cafe Project	-	-	15,000	(15,000)	15,000	(15,000)
Community Development		4,909	(4,909)	35,318	(35,318)	40,227	(40,227)
4400 Customer Experience and Learning							
200491	P-11954 - Event - Building Digital Skills	-	-	2,500	(7,000)	2,500	(7,000)
200492	P-11956 2020 Perinatal & Infant Mental Health Promotion	-	-	805	(805)	805	(805)
Customer Experience and Learning		-	-	3,305	(7,805)	3,305	(7,805)
4500 Communications and Events							
200790	P-11948 - Event - WAFL Grand Final	-	-	27,583	(34,000)	27,583	(34,000)
Communications and Events		-	-	27,583	(34,000)	27,583	(34,000)
5400 City Design and Projects							
200132	P-10300 Plan-Fremantle Oval Precinct	-	-	50,000	(50,000)	50,000	(50,000)
City Design and Projects		-	-	50,000	(50,000)	50,000	(50,000)
6300 Infrastructure Engineering							
200786	P-11886-Design and Construct -Depot -Site Preparation	46,307	(46,307)	-	(44,394)	44,394	1,913
Infrastructure Engineering		46,307	(46,307)	-	(44,394)	44,394	1,913
6400 Facilities and Environment							
200791	P-11963 Better Bins Plus Go FOGO	-	-	168,825	(168,825)	168,825	(168,825)
Facilities and Environment		-	-	168,825	(168,825)	168,825	(168,825)
6500 Parks and Landscapes							
200466	P-11708 Plan-Coastal monitoring	-	-	30,817	(37,500)	30,817	(37,500)
200782	P-11867 - Design - Booyembarra Park - Mountain Bike Trail	5,930	(5,930)	-	(4,091)	4,091	1,839
200793	P-11970 -Northbank Foreshore Stabilisation Project (St 2)	-	-	28,404	(28,404)	28,404	(28,404)
Parks and Landscapes		5,930	(5,930)	59,221	(61,915)	61,060	(87,744)
7100 People and Culture Leadership							
200245	P-11655 Plan-Kings Square change management	-	-	-	(20,000)	-	(20,000)
People and Culture Leadership		-	-	-	(20,000)	-	(20,000)
Total:Operating-Project		237,193	(377,158)	380,707	(146,623)	617,900	(941,980)

2110 Capital - New

3400 Economic Development and Marketing							
300112	P-11829 Design and construct Kings Square Commercial tenancy	899,194	(899,194)	(500,000)	500,000	399,194	(399,194)
	Economic Development and Marketing	899,194	(899,194)	(500,000)	500,000	399,194	(399,194)
4200 Arts and Culture							
300187	P-11933 - Purchase – Fremantle Arts Centre Kiln	-	-	(20,000)	-	-	(20,000)
	Arts and Culture	-	-	(20,000)	-	-	(20,000)
4400 Customer Experience and Learning							
300105	P-11826 Install Buster Storage	5,000	(5,000)	5,000	(5,000)	10,000	(10,000)
300175	P-11907 - Purchase - Library stock	-	-	-	(52,500)	-	(52,500)
	Customer Experience and Learning	5,000	(5,000)	5,000	(57,500)	10,000	(62,500)
5300 Strategic Planning							
300199	P11974 - Village at Knutsford, Fremantle Prop Cost Share	-	-	-	(114,775)	-	(114,775)
	Strategic Planning	-	-	-	(114,775)	-	(114,775)
5400 City Design and Projects							
300049	P-10294 - Design and construct Public Realm	8,829	(8,829)	1,677	(1,677)	10,506	(10,506)
300162	P-11876 - Design and construct- Kings Square - Windows to the	145,824	(145,824)	(1,200)	1,200	144,624	(144,624)
	City Design and Projects	154,653	(154,653)	477	(477)	155,130	(155,130)
6200 Asset Management							
300182	P11958 - Install - Fremantle Park - Book a Court	-	-	9,743	(9,743)	9,743	(9,743)
	Asset Management	-	-	9,743	(9,743)	9,743	(9,743)
6300 Infrastructure Engineering							
300003	P-11718 Design and construct Stirling Highway crossing	108,200	(108,200)	(8,970)	48,354	99,230	(59,866)
300171	P-11932 Design and construct - Queen Street - Pedestrian Cro	-	-	17,000	(24,000)	17,000	(24,000)
300173	P-11910 - Design and construct - Bike Projects	-	-	63,000	(63,000)	63,000	(63,000)
300184	P - 11961 Design and Construct - Bracks Street - Parking	-	-	-	(29,430)	-	(29,430)
300191	P-11966 Design and Construct - Montreal St - Traffic Calming	-	-	-	(10,000)	-	(10,000)
300200	P-11976 Install - Kellow Place - Solar Lighting	-	-	-	(5,000)	-	(5,000)
300201	P-11977 - Design and Construct - CBS Crossing	-	-	28,000	(28,000)	28,000	(28,000)
	Infrastructure Engineering	108,200	(108,200)	99,030	(111,476)	207,230	(215,276)
6400 Facilities and Environment							
300160	P11884 -Design and Construct- Recycle Shop	6,000	(6,000)	(120)	(7,880)	5,880	(13,000)
300161	P-11883 -Design and construct-Container Deposit Setup	62,261	(62,261)	(1,500)	(6,500)	60,761	(70,761)
	Facilities and Environment	68,261	(68,261)	(1,620)	(14,380)	66,641	(84,641)
6500 Parks and Landscapes							
300051	P-11680 Design and construct-Kings Square Playspace	413,403	(671,403)	(19)	19	413,385	(671,385)
300085	P-10295 Design and construct-Kings Square Public Realm Newma	1,498,029	(1,498,029)	10,330	(10,330)	1,508,359	(1,508,359)
300110	P-11823 Design and construct-Port Beach coastal adaptation	29,564	(29,564)	3,269,434	(3,275,484)	3,298,998	(3,305,048)
300157	P-11882 -Design and construct - Fremantle Golf Course	6,410,055	(6,410,055)	230,566	(236,566)	6,648,621	(6,648,621)
300163	P-11879 -Design and construct- Rockwell Port Beach	65,294	(65,294)	6,556	(6,556)	71,850	(71,850)
300197	P-10412 -Design and Construct –Booyembara Park Masterplan	-	-	404,075	(404,075)	404,075	(404,075)
	Parks and Landscapes	6,416,345	(6,674,345)	3,920,943	(3,934,993)	12,345,288	(12,609,338)
Total:Capital - New		9,651,653	(9,969,400)	3,541,573	(1,764,944)	13,193,226	(14,674,297)
2130 Capital - Renewal							
4300 Community Development							
300188	P11964 - Purchase - Leisure Centre - Leak Monitoring	-	-	-	(30,000)	-	(30,000)
300189	P-11965 Purchase - Leisure Centre - Disinfectant System	-	-	-	(50,000)	-	(50,000)
300193	P-11968 Purchase - Leisure Centre - Pool blankets	-	-	-	(94,000)	-	(94,000)
	Community Development	-	-	-	(174,000)	-	(174,000)
6200 Asset Management							
300000	P-10297 Construct-Walalyup Civic Centre and Library (K'S)	14,000,000	(14,000,000)	5,245,890	(5,245,890)	19,245,890	(19,245,890)
300086	P-11814 Building development - Consultants/Council Administr	291,321	(291,321)	(71,644)	71,644	219,677	(219,677)
300087	P-11598 Building development - Project Management fees - (K)	210,569	(210,569)	(35,603)	35,603	174,966	(174,966)
300116	P-11896 Design and construct-Signal Station	50,000	(50,000)	7,560	(7,560)	57,560	(57,560)
300119	P-11842 Design and construct-Wedgate Mall courtyard	34,703	(34,703)	2,077	(2,077)	36,780	(36,780)
300121	P-11843 Design and construct- Markets Building Services	22,600	(22,600)	42,615	(42,615)	265,215	(265,215)
300129	P-11670 Design and construct-Leisure Centre Pool Roof	19,535	(19,535)	38,065	(38,065)	57,600	(57,600)
300154	P11876 - Renovation Fremantle Netball Club	-	-	-	(13,065)	-	(13,065)
300167	P-11944 Design and construct - Notre Dame - Façade	-	(26,000)	-	13,085	-	(11,915)
300170	Program- Infrastructure Recovery	-	(465,000)	-	291,391	-	(173,609)
300181	P11957 - Refurbish – Hazel Orn	-	-	33,623	(33,623)	33,623	(33,623)
300190	P-11670 Design and construct - Leisure Centre Pool Roof	-	-	322,444	(900,000)	322,444	(900,000)
	Asset Management	14,828,728	(15,918,728)	5,585,027	(5,971,192)	20,413,755	(21,189,920)
6300 Infrastructure Engineering							
300114	P-11840 Design and construct-Port Beach carpark	-	-	-	(10,000)	-	(10,000)
300132	P-11851 Resurface MRRG-Ord St	179,191	(179,191)	(144,056)	114,301	35,135	(64,864)
300133	P-11852 Resurface MRRG-Perry St	40,622	(40,622)	15,085	(15,085)	55,707	(55,707)
300135	P-11854 Resurface MRRG-South Tce	307,067	(307,067)	(204,721)	204,721	102,346	(102,346)
300139	P-11856 Program - Resurface R2R - Ped Rd	4,533	(4,533)	(4,533)	4,533	-	-
300140	P-11857 Resurface R2R-South Tce	61,215	(61,215)	(61,215)	61,215	-	-
300141	P-11328 Purchase-Plant and Equipment	-	-	4,261	(10,165)	4,261	(10,165)
300145	P-11863 Sale-Waste Trucks	-	-	20,000	(30,000)	20,000	(20,000)

300164	P11940 Design and Construct - Depot - Slab	17,500	(17,500)	(3,332)	3,332	14,168	(14,168)
300174	P-11952 - Design and construct - Hampton Road - Drainage	-	-	-	(70,000)	-	(70,000)
300176	P-11949 - Resurface R2R - Bannister Street	-	-	65,413	(75,413)	65,413	(75,413)
300177	P-11950 - Resurface R2R - Edmund Street	-	-	22,310	(25,000)	22,310	(25,000)
300178	P-11951 - Resurface R2R - Ferres Street	-	-	66,871	(70,000)	66,871	(70,000)
300179	P-11922 - Resurface R2R - Jones Street	-	-	47,976	(50,000)	47,976	(50,000)
300180	P-11906 - Resurface R2R - Stevens Street	-	-	69,882	(75,000)	69,882	(75,000)
	Infrastructure Engineering	610,128	(610,128)	(106,059)	(32,661)	504,069	(642,689)
6500 Parks and Landscapes							
300172	P-11911 - Design and construct - Leighton Beach - Shelters	-	-	57,569	(57,569)	57,569	(57,569)
300186	P-11904 - Design and Construct - Gilbert Fraser - Lighting	-	-	260,000	(260,000)	260,000	(260,000)
300198	P-11819 - Design and Construct - Dick Lawrence - Playspace	-	-	180,000	(180,000)	180,000	(180,000)
300202	P-11978 - Purchase - Proclamation Tree Plaque	-	-	-	(8,000)	-	(8,000)
	Parks and Landscapes	-	-	497,569	(505,569)	497,569	(505,569)
Total: Capital - Renewal		15,438,856	(15,438,856)	5,976,537	(6,299,332)	21,415,393	(32,912,178)
Change of Surplus from 2020/21 FY							
Total:		89,362,778	(89,373,290)	13,099,785	(12,295,595)	102,462,563	(74,473,283)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

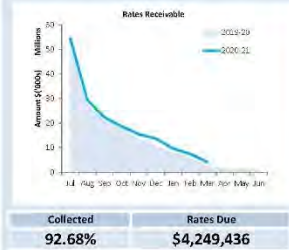
OPERATING ACTIVITIES
NOTE 8
RECEIVABLES

Receivables - General	30 June 2020	31 Mar 21
Opening Arrears Previous Years	\$ 510,737	\$ 572,105
Levies this year		
Rates	44,963,336	48,503,399
Other	9,021,982	8,487,000
Less: Collections to date	(55,600,019)	(53,821,398)
Equals Current Outstanding	972,403	4,249,436

Net Rates Collectable	972,403	4,249,436
% Collected	58.28%	52.68%

KEY INFORMATION

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



Collected	92.68%
Rates Due	\$4,249,436

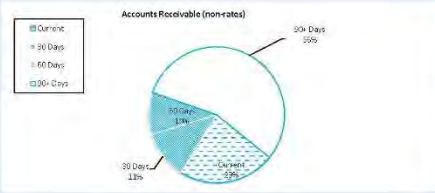
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
Percentage	23%	12%	36%	29%	
Receivables - General	14,758	3,856	1,979	41,882	61,475
Community Development	4,156	1,951	203	11	6,321
Commercial Properties	107,890	50,712	39,826	332,819	531,347
Commercial Waste	47,873	10,507	3,650	11,717	73,747
Corporate Services	0	48,472	6,910	2,379	57,761
Fremantle Arts Centre	27,634	578	0	(222)	27,990
Fremantle Leisure Centre	20,945	713	75	7,665	29,398
Half Reserve Miro	372	0	0	242	614
Middleton's Debtors	(351)	0	(179)	(97)	(627)
Parklife	12,056	3,154	0	1,271	16,481
Samson Recreation Centre	638	515	119	0	1,272
Technical Services	6,724	0	53,301	187,438	247,463

	243,085	121,895	105,984	587,992	1,058,956
Less: Provision for Doubtful Debt	(27,610)				(27,610)
					1,031,346

Balance per Trial Balance					
Sundry debtors	1,031,257				1,031,257
GST receivable	481,112				481,112
Loan receivable - clubs/institutions	0				0
Total Receivables General Outstanding					1,492,369

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectable.



Debtors Due	\$1,492,369
Over 30 Days	77.04%
Over 90 Days	55.53%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

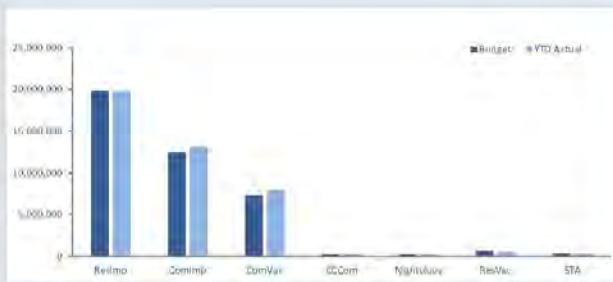
OPERATING ACTIVITIES
NOTE 9
RATE REVENUE

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate	Amended Budget			YTD Actual			
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Residential Improved	0.081939	9,547	239,565,272	19,629,690	200,000		19,829,690	19,642,984	203,136		19,846,120
Commercial & Industrial General	0.087061	1,442	142,544,206	12,410,034			12,410,034	12,410,034	658,525		13,068,559
City Centre Commercial	0.094840	378	77,273,458	7,328,613			7,328,613	7,328,613	680,740		8,009,361
Nightclubs	0.112295	9	1,848,815	207,613			207,613	207,613	0		207,613
Residential Short Term Accommodation	0.091503	115	2,604,150	245,607			245,607	245,607	2,788		248,395
Vacant Residential Land	0.120632	151	4,897,860	590,838			590,838	592,647	(55,055)		537,592
Vacant Commercial & Industrial	0.157568	50	2,214,450	348,926			348,926	348,926	7,927		356,853
Minimum \$											
Residential Improved	1344	4,111	58,617,073	5,525,184			5,525,184	5,531,904			5,591,904
Commercial & Industrial General	1344	325	3,518,061	436,800			436,800	436,800			436,800
City Centre Commercial	1344	54	520,779	72,576			72,576	72,576			72,576
Nightclubs	1344	0	0	0			0	0			0
Residential Short Term Accommodation	1344	45	568,724	60,480			60,480	60,480			60,480
Vacant Residential Land	1302	144	1,085,005	197,499			197,499	198,790			198,790
Vacant Commercial & Industrial	1344	5	32,020	6,720			6,720	6,720			6,720
Sub-Totals		16,370	536,369,873	47,050,569	200,000	0	47,250,569	47,073,694	1,498,069	0	48,571,763
Discount							0				0
Concession							(199,430)	(237,953)			(237,953)
Amount from General Rates							47,051,139				48,333,810
Ex-Gratia Rates							0	0			-
Total General Rates							47,051,139				48,333,810
Specified Area Rates											
CBD Security Levy							105,383	114,938			114,938
Lighthouse Maintenance							52,046	55,251			55,251
Total Specified Area Rates			0	0			158,429	170,189	0	0	170,189
Totals							47,209,568				48,503,999

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

DISPOSAL OF ASSETS
NOTE 10

Asset Description	Amended Budget				YTD Actual			
	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment								
Land - Freehold Land								
Project 10458 - Disposal of 7 Quarry St, Fremantle	2,650,000	2,750,000	100,000	-	-	-	-	-
Project 11052 - 9 to 15 Quarry St, Fremantle	1,593,000	2,250,000	657,000	-	-	-	-	-
Plant and Equipment								
Project 11847 - Purchase/Sale Road Sweeper	144,979	80,000	-	(64,979)	-	-	-	-
Project 11863 - Sale Waste Trucks		20,000	20,000	-	-	-	-	-
	4,387,979	5,100,000	777,000	(64,979)	-	-	-	-

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$5,100,000	\$0	0%

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 7th April 2021
Prepared by: Manager of Finance and Administration
Reviewed by: Director of Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2021**

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995, Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**INFORMATION
NET CURRENT ASSETS**

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (*Short-term Benefits*)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (*Long-term Benefits*)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C2104-2 STATEMENT OF INVESTMENTS – MARCH 2021

Meeting attachment 1– Investment Report – 31 March 2021



Concise Investment Report

Cash and Simple Interest

All Books for Selected Entity

Period Ended 31 March 2021



Contents

1. Portfolio As At 31 March 2021
2. Portfolio Credit Framework As At 31 March 2021
3. Portfolio Credit Framework Limits As At 31 March 2021
4. Counterparty Credit Framework As At 31 March 2021
5. Issuer Trading Limits As At 31 March 2021
6. Portfolio by Term to Maturity As At 31 March 2021
7. Portfolio Summary by Fossil Fuel Lending ADIs As At 31 March 2021
8. Performance Statistics For Period Ending 31 March 2021
9. Interest and Distribution Income For 1 March 2021 to 31 March 2021
10. Transactions For Period 1 March 2021 to 31 March 2021



Concise Investment Report Pack 50
City of Fremantle
1 March 2021 to 31 March 2021

1. Portfolio As At 31 March 2021

Latest Deal Code	Latest Deal Settlement Date	Issuer	WAL / Interim Maturity Date	Term (Days)	Coupon Rate/Latest Yield	Coupon Frequency	Issuer Rating Short Term	Issuer Rating Long Term	% Total Face Value	Original Face Value Notional	Accrued Interest Notional	Market Value Notional
City of Fremantle - Municipal												
At Call Deposit												
LC105305	31 Mar 2021	National Australia Bank Ltd	1 Apr 2021	1,128	0.60	NII	S&P ST A1+	S&P AA-	3.43%	1,735,321.55	0.00	1,735,321.55
LC105304	31 Mar 2021	Macquarie Bank	1 Apr 2021	224	0.45	NII	Moody's ST P-1*	Moody's A2	19.81%	10,023,969.49	0.00	10,023,969.49
LC94818	30 Jun 2020	AMP Bank Ltd	1 Apr 2021	1,371	1.30	NII	S&P ST A2	S&P BBB	0.00%	32.68	0.00	32.68
At Call Deposit Subtotal									23.24%	11,759,323.72	0.00	11,759,323.72
Term Deposit												
LC97171	12 Nov 2020	Suncorp Bank	13 Apr 2021	152	0.40	Maturity	S&P ST A1	S&P A+	5.93%	3,000,000.00	4,569.87	3,004,569.87
LC91268	20 Jul 2020	Bank of Queensland Ltd	19 Apr 2021	273	0.85	Maturity	Moody's ST P-2	Moody's A3	1.98%	1,000,000.00	5,915.07	1,005,915.07
LC100789	25 Jan 2021	Suncorp Bank	23 Apr 2021	88	0.35	Maturity	S&P ST A1	S&P A+	7.91%	4,000,000.00	2,493.16	4,002,493.16
LC92493	5 Aug 2020	Bank of Queensland Ltd	4 May 2021	272	0.85	Maturity	Moody's ST P-2	Moody's A3	1.98%	1,000,000.00	5,542.47	1,005,542.47
LC100567	18 Jan 2021	IMB Ltd	18 May 2021	120	0.35	Maturity	Moody's ST P-2	Moody's Baa1	1.98%	1,000,000.00	690.41	1,000,690.41
LC97360	18 Nov 2020	AMP Bank Ltd	19 May 2021	182	0.70	Maturity	S&P ST A2	S&P BBB	4.94%	2,500,000.00	6,376.70	2,506,376.70
LC93786	3 Sep 2020	Members Equity Bank Ltd	27 May 2021	266	0.65	Maturity	S&P ST A2	S&P BBB	1.98%	1,000,000.00	3,721.92	1,003,721.92
LC99189	8 Dec 2020	Members Equity Bank Ltd	7 Jun 2021	181	0.45	Maturity	S&P ST A2	S&P BBB	3.95%	2,000,000.00	2,786.30	2,002,786.30
LC94914	21 Sep 2020	National Australia Bank Ltd	21 Jun 2021	273	0.70	Maturity	S&P ST A1+	S&P AA-	5.93%	3,000,000.00	10,989.03	3,010,989.03
LC99958	24 Dec 2020	Commonwealth Bank of Australia Ltd	22 Jun 2021	180	0.46	Maturity	S&P ST A1+	S&P AA-	7.91%	4,000,000.00	4,889.88	4,004,889.88
LC89936	23 Jun 2020	National Australia Bank Ltd	22 Jun 2021	364	1.00	Maturity	S&P ST A1+	S&P AA-	2.97%	1,500,000.00	11,547.95	1,511,547.95
LC99204	10 Dec 2020	Members Equity Bank Ltd	8 Jul 2021	210	0.50	Maturity	S&P ST A2	S&P BBB	3.95%	2,000,000.00	3,041.10	2,003,041.10
LC103282	3 Mar 2021	Bank of Queensland Ltd	29 Nov 2021	271	0.40	Maturity	Moody's ST P-2	Moody's A3	5.93%	3,000,000.00	920.55	3,000,920.55
LC103547	9 Mar 2021	Bendigo & Adelaide Bank Ltd	3 Dec 2021	269	0.35	Maturity	Moody's ST P-2	Moody's A3	7.91%	4,000,000.00	843.84	4,000,843.84
LC100565	18 Jan 2021	AMP Bank Ltd	17 Dec 2021	333	0.75	Maturity	S&P ST A2	S&P BBB	0.99%	500,000.00	739.73	500,739.73
LC101636	29 Jan 2021	AMP Bank Ltd	28 Jan 2022	364	0.75	Maturity	S&P ST A2	S&P BBB	1.98%	1,000,000.00	1,253.42	1,001,253.42
LC104830	19 Mar 2021	Beyond Bank Australia Ltd	19 Mar 2022	365	0.60	Maturity	S&P ST A2	S&P BBB	5.93%	3,000,000.00	591.78	3,000,591.78
Term Deposit Subtotal									74.13%	37,500,000.00	66,913.17	37,566,913.17
City of Fremantle - Municipal Subtotal					0.50				97.37%	49,259,323.72	66,913.17	49,326,236.89
City of Fremantle - Trust												
At Call Deposit												
LC105306	31 Mar 2021	National Australia Bank Ltd	1 Apr 2021	821	0.00	NII	S&P ST A1+*	S&P AA-	2.63%	1,329,692.15	0.00	1,329,692.15
At Call Deposit Subtotal									2.63%	1,329,692.15	0.00	1,329,692.15



Concise Investment Report Pack 50
City of Fremantle
1 March 2021 to 31 March 2021

Latest Deal Code	Latest Deal Settlement Date	Issuer	WAL / Interim Maturity Date	Term (Days)	Coupon Rate/Latest Yield	Coupon Frequency	Issuer Rating Short Term	Issuer Rating Long Term	% Total Face Value	Original Face Value Notional	Accrued Interest Notional	Market Value Notional
City of Fremantle - Trust Subtotal					0.00				2.63%	1,329,692.15	0.00	1,329,692.15
Report Total									100.00%	50,589,015.87	66,913.17	50,655,929.04

Notes:

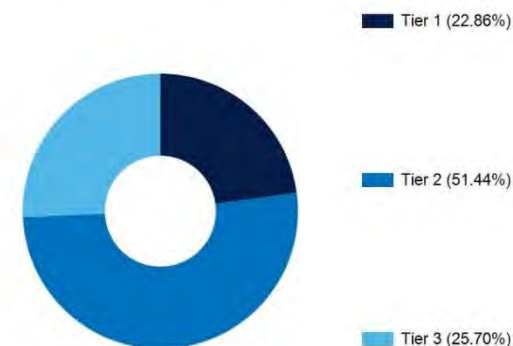
1. Coupon Rate is the full coupon rate at the next coupon date if that next coupon exists.
2. The values shown as subtotals and total of the coupon rate column are weighted average running yields
3. An asterisk in the Issuer Rating Short Term column indicates that the security's rating differs from the issuer's short term rating. Refer to Laminar for further information.

2. Portfolio Credit Framework As At 31 March 2021

Credit Quality	Issuer/Security Rating Group	Face Value	% Total Value
Tier 1			
	AA+ to AA-	8,500,000.00	16.80%
	A1+	3,065,013.70	6.06%
	Tier 1	11,565,013.70	22.86%
Tier 2			
	A+ to A-	16,000,000.00	31.63%
	A1	10,023,969.49	19.81%
	A2	32.68	0.00%
	Tier 2	26,024,002.17	51.44%
Tier 3			
	BBB+ to BBB-	13,000,000.00	25.70%
	Tier 3	13,000,000.00	25.70%
	Portfolio Total	50,589,015.87	100.00%

Limits			
	Credit Rating Group	Maximum Allocation Face Value	Maximum Allocation %
Tier 1	AAA to AA- to A1+	50,589,015.87	100%
Tier 2	A1 to A-	30,353,409.52	60%
Tier 3	BBB+ to BBB-	17,706,155.55	35%
Tier 4	Unrated (Authorised)	7,588,352.38	15%

Face Value by Portfolio Credit Framework

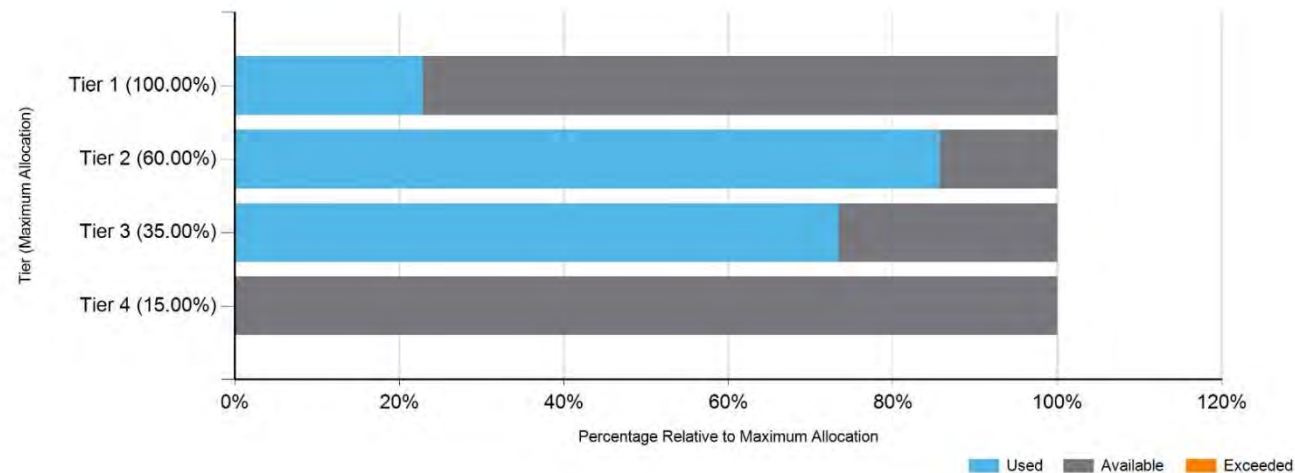


3. Portfolio Credit Framework Limits As At 31 March 2021

Tier	Allocation	Allocation %	Maximum Allocation %	% Used of Maximum Allocation	% Available of Maximum Allocation	% Exceeded of Maximum Allocation
Tier 1	11,565,013.70	22.86%	100.00%	22.86%	77.14%	0.00%
Tier 2	26,024,002.17	51.44%	60.00%	85.73%	14.27%	0.00%
Tier 3	13,000,000.00	25.70%	35.00%	73.43%	26.57%	0.00%
Tier 4	0.00	0.00%	15.00%	0.00%	100.00%	0.00%
	50,589,015.87					

Values used in the above calculations exclude interest for term deposits and other simple interest securities.

Portfolio Credit Framework Amounts Relative to Maximum Allocations

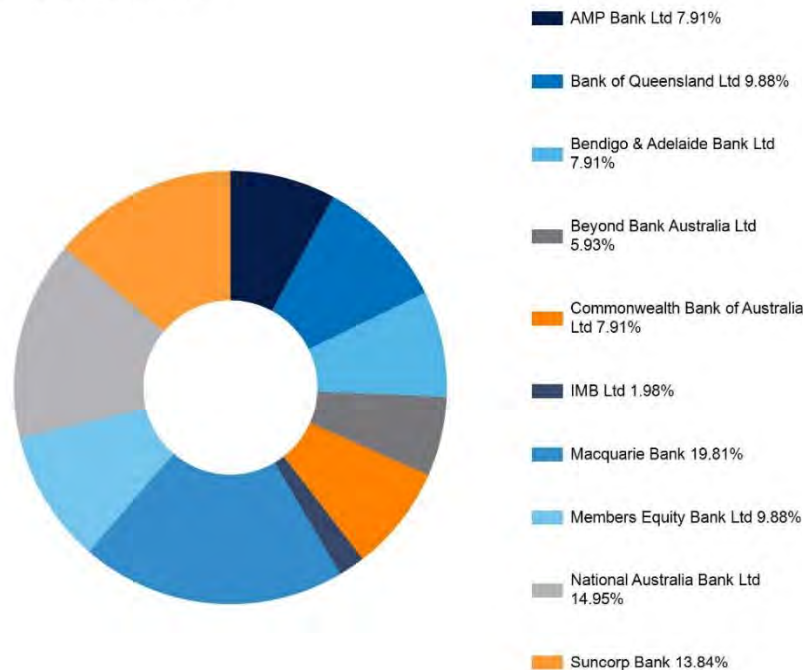


4. Counterparty Credit Framework As At 31 March 2021

Issuer	Rating Group	Face Value	% Total Value
AMP Bank Ltd	A2, BBB+ to BBB-	4,000,032.68	7.91%
Bank of Queensland Ltd	A+ to A-	5,000,000.00	9.88%
Bendigo & Adelaide Bank Ltd	A+ to A-	4,000,000.00	7.91%
Beyond Bank Australia Ltd	BBB+ to BBB-	3,000,000.00	5.93%
Commonwealth Bank of Australia Ltd	AA+ to AA-	4,000,000.00	7.91%
IMB Ltd	BBB+ to BBB-	1,000,000.00	1.98%
Macquarie Bank	A1	10,023,969.49	19.81%
Members Equity Bank Ltd	BBB+ to BBB-	5,000,000.00	9.88%
National Australia Bank Ltd	A1+, AA+ to AA-	7,565,013.70	14.95%
Suncorp Bank	A+ to A-	7,000,000.00	13.84%
Portfolio Total		50,589,015.87	100.00%

Notes
1. An issuer may have multiple rating groups if they are associated with, as an example, holdings in both an At Call Deposits (short term rating) and a term deposit (long term rating) security.

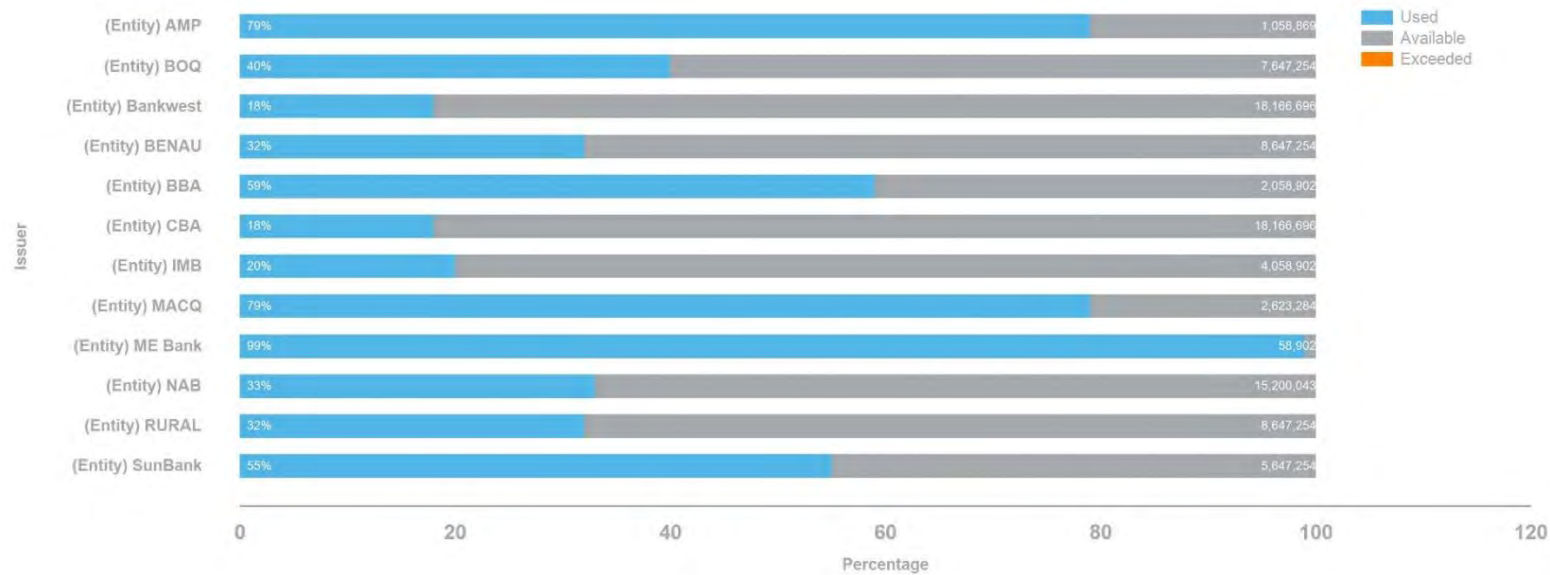
Face Value by Issuer



5. Issuer Trading Limits As At 31 March 2021

Issuer	Issuer Parent	Already Traded (with Issuer Group) Face Value Notional	Limit For Book or Trading Entity	Tier (Long Term Rating)	Trading Limit	Trading Limit Type	Trading Limit Used (%)	Trading Limit Available (%)	Trading Limit Available (Value)	Trading Limit Exceeded (%)	Trading Limit Exceeded (\$)
AMP Bank Ltd	Commonwealth Bank of Australia Ltd	4,000,032.68	Entity	Tier 3	10.00	% of 50,589,015.87	79	21	1,058,869	0	0
Bank of Queensland Ltd		5,000,000.00	Entity	Tier 2	25.00	% of 50,589,015.87	40	60	7,647,254	0	0
BankWest Ltd		4,000,000.00	Entity	Tier 1	45.00	% of 49,259,323.72	18	82	18,166,696	0	0
Bendigo & Adelaide Bank Ltd		4,000,000.00	Entity	Tier 2	25.00	% of 50,589,015.87	32	68	8,647,254	0	0
Beyond Bank Australia Ltd		3,000,000.00	Entity	Tier 3	10.00	% of 50,589,015.87	59	41	2,058,902	0	0
Commonwealth Bank of Australia Ltd		4,000,000.00	Entity	Tier 1	45.00	% of 49,259,323.72	18	82	18,166,696	0	0
IMB Ltd		1,000,000.00	Entity	Tier 3	10.00	% of 50,589,015.87	20	80	4,058,902	0	0
Macquarie Bank		10,023,969.49	Entity	Tier 2	25.00	% of 50,589,015.87	79	21	2,623,284	0	0
Members Equity Bank Ltd		5,000,000.00	Entity	Tier 3	10.00	% of 50,589,015.87	99	1	58,902	0	0
National Australia Bank Ltd		7,565,013.70	Entity	Tier 1	45.00	% of 50,589,015.87	33	67	15,200,043	0	0
Rural Bank Ltd	Bendigo & Adelaide Bank Ltd	4,000,000.00	Entity	Tier 2	25.00	% of 50,589,015.87	32	68	8,647,254	0	0
Suncorp Bank		7,000,000.00	Entity	Tier 2	25.00	% of 50,589,015.87	55	45	5,647,254	0	0
		58,589,015.87							91,981,310		0
	(Excluding Parent Group Duplicates)	50,589,015.87									

Issuer Trading Limits (Entity Wide Limits Only)

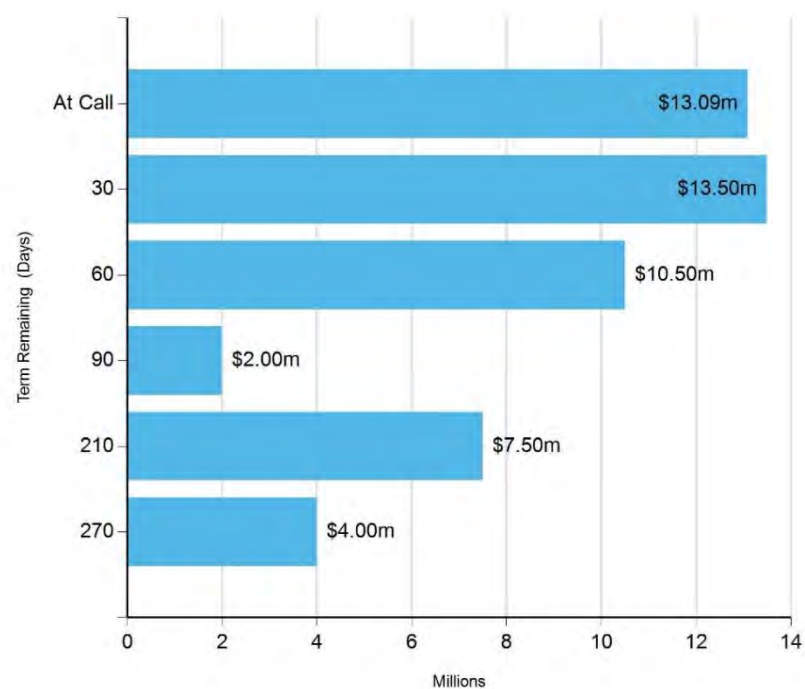


6. Portfolio by Term to Maturity As At 31 March 2021

Term Remaining (Days)	Face Value	% Total Value
At Call	13,089,015.87	25.87%
30	13,500,000.00	26.60%
60	10,500,000.00	20.76%
90	2,000,000.00	3.95%
210	7,500,000.00	14.83%
270	4,000,000.00	7.91%
Portfolio Total	50,589,015.87	100.00%

Note: Term Remaining is calculated using a weighted average life date (WAL) where appropriate and available otherwise the interim (initial) maturity date is used.

Face Value by Term Remaining



7. Portfolio Summary by Fossil Fuel Lending ADIs As At 31 March 2021

Portfolio Summary by Fossil Fuel Lending ADIs

ADI Lending Status	% Total	Current Period
Non Fossil Fuel Lending ADIs		
Bendigo & Adelaide Bank Ltd	7.9%	4,000,000.00
Beyond Bank Australia Ltd	5.9%	3,000,000.00
IMB Ltd	2.0%	1,000,000.00
Members Equity Bank Ltd	9.9%	5,000,000.00
Suncorp Bank	13.8%	7,000,000.00
	39.5%	20,000,000.00
Fossil Fuel Lending ADIs		
AMP Bank Ltd	7.9%	4,000,032.68
Bank of Queensland Ltd	9.9%	5,000,000.00
Commonwealth Bank of Australia Ltd	7.9%	4,000,000.00
Macquarie Bank	19.8%	10,023,969.49
National Australia Bank Ltd	15.0%	7,565,013.70
	60.4%	30,589,015.87
Total Portfolio		50,589,015.87

All amounts shown in the table and charts are Current Face Values. The above percentages are relative to the portfolio total and may be affected by rounding.
A fossil fuel lending ADI appearing in the non-fossil fuel related table will indicate that the portfolio contains a "green bond" issued by that ADI.

Note: Reference for financial institutions not supporting the unlocking of carbon is (<http://www.marketforces.org.au/>).

Fossil Fuel vs Non Fossil Fuel Lending ADI



Non Fossil Fuel Lending ADIs



Fossil Fuel Lending ADIs





8. Performance Statistics For Period Ending 31 March 2021

Trading Book	1 Month	3 Month	12 Month	Since Inception
City of Fremantle - Municipal				
Portfolio Return (1)	0.03%	0.11%	0.77%	1.68%
Performance Index (2)	0.00%	0.00%	0.11%	1.15%
Excess Performance (3)	0.03%	0.11%	0.66%	0.53%
City of Fremantle - Trust				
Portfolio Return (1)	0.00%	0.00%	0.00%	0.56%
Performance Index (2)	0.00%	0.00%	0.11%	0.90%
Excess Performance (3)	0.00%	0.00%	-0.11%	-0.34%

Notes

- 1 Portfolio performance is the rate of return of the portfolio over the specified period
- 2 The Performance Index is the Bloomberg AusBond Bank Bill Index (Bloomberg Page BAUBIL)
- 3 Excess performance is the rate of return of the portfolio in excess of the Performance Index

Trading Book	Weighted Average Running Yield
City of Fremantle - Municipal	0.50
City of Fremantle - Trust	0.00
All Trading Books	0.48
Fossil Fuel Support - Simple Interest Only	0.64
Non Fossil Fuel Support - Simple Interest Only	0.44
Fossil Fuel Support - All Securities	0.51
Non Fossil Fuel Support - All Securities	0.44



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9. Interest and Distribution Income For 1 March 2021 to 31 March 2021

Security ISIN	Security	Income Expense Code	Settlement Date	Face Value (Basis of Interest Calculation)	Consideration Notional	Income Type	Trading Book
	BOQ 0.75 02 Mar 2021 180DAY TD	IEI133972	2 Mar 2021	3,000,000.00	11,095.89	Security Coupon Interest	City of Fremantle - Municipal
	BOQ 0.1 03 Mar 2021 1DAY TD	IEI155032	3 Mar 2021	3,011,095.89	8.25	Security Coupon Interest	City of Fremantle - Municipal
	BENAU 0.65 09 Mar 2021 187DAY TD	IEI133971	9 Mar 2021	4,000,000.00	13,320.55	Security Coupon Interest	City of Fremantle - Municipal
	BBA 1.7 15 Mar 2021 304DAY TD	IEI120797	15 Mar 2021	1,232,488.77	17,450.89	Security Coupon Interest	City of Fremantle - Municipal
					41,875.38		

10. Transactions For Period 1 March 2021 to 31 March 2021

Security	Security ISIN	Deal Code	Acquisition/ Disposal	Transaction Date	Settlement Date	Face Value Original	Face Value Current	Bond Factor	Capital Price	Accrued Interest Price	Gross Price	Consideration Notional
BOQ 0.1 03 Mar 2021 1DAY TD		LC103271	Acquisition	2 Mar 2021	2 Mar 2021	3,011,095.89	3,011,095.89	1.00000000	100.000	0.000	100.000	3,011,095.89
BOQ 0.4 29 Nov 2021 271DAY TD		LC103282	Acquisition	3 Mar 2021	3 Mar 2021	3,000,000.00	3,000,000.00	1.00000000	100.000	0.000	100.000	3,000,000.00
BENAU 0.35 03 Dec 2021 269DAY TD		LC103547	Acquisition	9 Mar 2021	9 Mar 2021	4,000,000.00	4,000,000.00	1.00000000	100.000	0.000	100.000	4,000,000.00
BBA 0.6 19 Mar 2022 365DAY TD		LC104830	Acquisition	19 Mar 2021	19 Mar 2021	3,000,000.00	3,000,000.00	1.00000000	100.000	0.000	100.000	3,000,000.00
												13,011,095.89

Note: 1. The transaction list above excludes transactions associated with At Call securities.



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