



Meeting attachments

Audit and Risk

Management Committee

Monday 2 December 2024 6pm

fremantle.wa.gov.au

**ARMC2412-1 AUDIT OF THE ANNUAL FINANCIAL STATEMENTS
30 JUNE 2024**

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Annual Financial Statements

2023-24

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**CITY OF FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

Vision: Strong reputation, stronger future.

- A liveable city that is vibrant, socially connected and desirable;
- A thriving city with a prosperous and innovative economy;
- A creative city that is inspiring, diverse and dares to be different;
- A resilient city that plans for the future and is empowered to take action; and
- An inclusive city that welcomes, celebrates and cares for all people, cultures and abilities.

Principal place of business:
Walyalup Civic Centre
151 High Street
Fremantle WA 6160

**CITY OF FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

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

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

Signed on the day of December 2024

Chief Executive Officer

Glen Dougall
Name of Chief Executive Officer

**CITY OF FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
Revenue				
Rates	2(a),27	59,834,040	57,899,128	53,404,655
Grants, subsidies and contributions	2(a)	4,222,838	3,857,232	4,528,026
Fees and charges	2(a)	26,575,567	24,971,153	25,427,410
Service charges	2(a)	12,680	8,804	1,199,188
Interest revenue	2(a)	3,147,560	1,508,875	1,961,718
Other revenue	2(a)	2,567,322	1,770,118	2,582,661
		96,360,007	90,015,310	89,103,658
Expenses				
Employee costs	2(b)	(43,175,947)	(46,493,382)	(40,834,395)
Materials and contracts		(33,853,597)	(32,528,166)	(31,544,352)
Utility charges		(1,978,351)	(2,106,655)	(1,827,064)
Depreciation		(21,988,037)	(11,705,852)	(12,405,282)
Finance costs	2(b)	(466,912)	(453,974)	(570,963)
Insurance		(1,039,572)	(1,167,587)	(1,014,402)
Other expenditure	2(b)	(1,700,830)	(1,747,866)	(1,428,039)
		(104,203,246)	(96,203,482)	(89,624,497)
		(7,843,239)	(6,188,172)	(520,839)
Capital grants, subsidies and contributions	2(a)	1,507,843	7,723,166	5,370,023
Profit on asset disposals		21,941	313,000	2,785
Loss on asset disposals		(108,954)	(386,631)	(12,183)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,203	0	9,215
Fair value adjustments to investment property	12	8,955,675	0	46,467
Fair value adjustments to assets hold for sale		(303,299)	0	303,299
Share of net profit of associates accounted for using the equity method	22	46,587	0	(1,521,880)
		10,123,996	7,649,535	4,197,726
Net result for the period	26(b)	2,280,757	1,461,363	3,676,887
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	14,706,530	0	241,540,772
Share of other comprehensive income of associates accounted for using the equity method	17,22	0	0	(1,452,542)
Total other comprehensive income for the period	17	14,706,530	0	240,088,230
Total comprehensive income for the period		16,987,287	1,461,363	243,765,117

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

**CITY OF FREMANTLE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,539,663	10,811,503
Trade and other receivables	5	3,145,658	2,233,347
Other financial assets	4(a)	32,500,033	26,500,033
Inventories	6	173,258	149,691
Other assets	7	911,480	348,273
Assets classified as held for sale	7	0	4,546,299
TOTAL CURRENT ASSETS		47,270,092	44,589,146
NON-CURRENT ASSETS			
Trade and other receivables	5	1,037,598	1,059,699
Other financial assets	4(b)	207,927	203,724
Investment in associate	22	2,393,377	2,346,790
Property, plant and equipment	8	336,022,712	322,095,809
Infrastructure	9	328,572,831	338,652,659
Right-of-use assets	11(a)	1,137,591	2,499,930
Investment property	12	31,713,077	22,753,725
TOTAL NON-CURRENT ASSETS		701,085,113	689,612,336
TOTAL ASSETS		748,355,205	734,201,482
CURRENT LIABILITIES			
Trade and other payables	13	7,531,635	7,411,997
Other liabilities	14	985,976	5,251,597
Lease liabilities	11(b)	577,625	1,005,825
Borrowings	15	1,992,510	1,861,059
Employee related provisions	16	6,101,057	5,811,134
TOTAL CURRENT LIABILITIES		17,188,803	21,341,612
NON-CURRENT LIABILITIES			
Trade and other payables	13	0	29,494
Other liabilities	14	4,087,974	0
Lease liabilities	11(b)	594,433	1,549,291
Borrowings	15	16,541,472	18,536,286
Employee related provisions	16	1,452,671	1,242,234
TOTAL NON-CURRENT LIABILITIES		22,676,550	21,357,305
TOTAL LIABILITIES		39,865,353	42,698,917
NET ASSETS		708,489,852	691,502,565
EQUITY			
Retained surplus		169,128,163	173,295,740
Reserve accounts	30	16,992,238	10,543,904
Revaluation surplus	17	522,369,451	507,662,921
TOTAL EQUITY		708,489,852	691,502,565

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

**CITY OF FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$	
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	59,611,444	57,699,219	53,218,615
Rates excluding general rates	27	222,596	199,909	186,040
Grants, subsidies and contributions		4,222,838	3,857,232	4,528,026
Fees and charges		26,575,567	24,971,153	25,427,410
Service charges		12,680	8,804	1,199,188
Interest revenue		3,147,560	1,508,875	1,961,718
Other revenue		2,567,322	1,770,118	2,582,661
Profit on asset disposals		21,941	313,000	2,785
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,203	0	9,215
Fair value adjustments to investment property	12	8,955,675	0	46,467
Fair value adjustments to assets held for sale		(303,299)	0	303,299
Share of net profit of associates accounted for using the equity method	22	46,587	0	(2,974,422)
		<u>105,085,114</u>	<u>90,328,310</u>	<u>86,491,002</u>
Expenditure from operating activities				
Employee costs		(43,175,947)	(46,493,382)	(40,834,395)
Materials and contracts		(33,853,597)	(32,528,166)	(31,544,352)
Utility charges		(1,978,351)	(2,106,655)	(1,827,064)
Depreciation		(21,988,037)	(11,705,852)	(12,405,282)
Finance costs		(466,912)	(453,974)	(570,963)
Insurance		(1,039,572)	(1,167,587)	(1,014,402)
Other expenditure		(1,700,830)	(1,747,866)	(1,428,039)
Loss on asset disposals		(108,954)	(386,631)	(12,183)
		<u>(104,312,200)</u>	<u>(96,590,113)</u>	<u>(89,636,680)</u>
Non-cash amounts excluded from operating activities	28(a)	13,625,582	11,852,921	15,064,983
Amount attributable to operating activities		<u>14,398,496</u>	<u>5,591,118</u>	<u>11,919,305</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,507,843	7,723,166	5,370,023
Proceeds from disposal of assets		68,902	4,679,000	22,050
		<u>1,576,745</u>	<u>12,402,166</u>	<u>5,392,073</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(2,758,591)	(12,209,476)	(2,974,685)
Purchase and construction of infrastructure	9(a)	(3,712,373)	(10,048,295)	(6,547,165)
Purchase of investment property	12	(3,677)	(2,263,910)	(48,895)
		<u>(6,474,641)</u>	<u>(24,521,681)</u>	<u>(9,570,745)</u>
Amount attributable to investing activities		<u>(4,897,896)</u>	<u>(12,119,515)</u>	<u>(4,178,672)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	30	995,620	6,857,004	1,520,447
		<u>995,620</u>	<u>6,857,004</u>	<u>1,520,447</u>
Outflows from financing activities				
Repayment of borrowings	29(a)	(1,863,363)	(1,863,051)	(2,302,516)
Payments for principal portion of lease liabilities	29(b)	(641,906)	(613,662)	(1,074,488)
Transfers to reserve accounts	30	(7,443,954)	(5,012,939)	(5,434,591)
		<u>(9,949,223)</u>	<u>(7,489,652)</u>	<u>(8,811,595)</u>
Non-cash amounts excluded from financing activities	28(a)			
Amount attributable to financing activities		<u>(8,953,603)</u>	<u>(632,648)</u>	<u>(7,291,148)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(b)	11,024,215	7,177,108	10,574,730
Amount attributable to operating activities		14,398,496	5,591,118	11,919,305
Amount attributable to investing activities		(4,897,896)	(12,119,515)	(4,178,672)
Amount attributable to financing activities		(8,953,603)	(632,648)	(7,291,148)
Surplus or deficit after imposition of general rates	28(b)	<u>11,571,212</u>	<u>16,063</u>	<u>11,024,215</u>

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 2024**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		174,985,539	6,629,760	266,122,149	447,737,448
Correction of error		0	0	0	0
Restated balance at the beginning of the financial year		174,985,539	6,629,760	266,122,149	447,737,448
Comprehensive income for the period					
Net result for the period		3,676,887	0	0	3,676,887
Other comprehensive income for the period	17	(1,452,542)	0	241,540,772	240,088,230
Total comprehensive income for the period		2,224,345	0	241,540,772	243,765,117
Transfers from reserve accounts	30	1,520,447	(1,520,447)	0	0
Transfers to reserve accounts	30	(5,434,591)	5,434,591	0	0
Balance as at 30 June 2023		173,295,740	10,543,904	507,662,921	691,502,565
Comprehensive income for the period					
Net result for the period		2,280,757	0	0	2,280,757
Other comprehensive income for the period	17	0	0	14,706,530	14,706,530
Total comprehensive income for the period		2,280,757	0	14,706,530	16,987,287
Transfers from reserve accounts	30	995,620	(995,620)	0	0
Transfers to reserve accounts	30	(7,443,954)	7,443,954	0	0
Balance as at 30 June 2024		169,128,163	16,992,238	522,369,451	708,489,852

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 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		59,605,623	53,104,614
Grants, subsidies and contributions		7,571,568	3,776,772
Fees and charges		26,620,010	25,423,213
Service charges		12,680	1,199,188
Interest revenue		3,147,560	1,961,718
Goods and services tax received		(4,317,271)	4,730,845
Other revenue		2,567,322	2,582,661
		95,207,492	92,779,011
Payments			
Employee costs		(42,219,310)	(40,374,131)
Materials and contracts		(34,797,095)	(32,921,962)
Utility charges		(1,978,351)	(1,827,064)
Finance costs		(466,912)	(570,963)
Insurance paid		(1,039,572)	(1,014,402)
Goods and services tax paid		4,256,075	(4,575,418)
Other expenditure		(1,700,830)	(1,428,039)
		(77,945,995)	(82,711,979)
Net cash provided by (used in) operating activities	18(b)	17,261,497	10,067,032
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(2,705,917)	(2,974,685)
Payments for construction of infrastructure	9(a)	(3,712,373)	(6,547,165)
Payments for investment property	12	(3,677)	(48,895)
Capital grants, subsidies and contributions		(2,675,003)	6,056,922
Proceeds for financial assets at amortised cost		(6,000,000)	1,000,000
Proceeds from sale of property, plant & equipment		68,902	22,050
Net cash provided by (used in) investing activities		(15,028,068)	(2,491,773)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(1,863,363)	(2,302,516)
Payments for principal portion of lease liabilities	29(b)	(641,906)	(1,074,488)
Net cash provided by (used in) financing activities		(2,505,269)	(3,377,004)
Net increase (decrease) in cash held		(271,840)	4,198,255
Cash at beginning of year		10,811,503	6,613,248
Cash and cash equivalents at the end of the year	18(a)	10,539,663	10,811,503

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

**CITY OF FREMANTLE
FOR THE YEAR ENDED 30 JUNE 2023
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**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

1. BASIS OF PREPARATION

The financial report of the City of Fremantle which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment - note 8
- Infrastructure - note 9

Critical accounting estimates and judgements (continued)

- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Impairment losses of non-financial assets - note 8 and 9
- Investment property - note 12
- Measurement of employee benefits - note 16

Fair value hierarchy information can be found in note 25

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants

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

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	59,834,040	0	59,834,040
Grants, subsidies and contributions	0	0	0	4,222,838	4,222,838
Fees and charges	22,859,690	0	3,715,877	0	26,575,567
Service charges	0	0	12,680	0	12,680
Interest revenue	0	0	511,903	2,635,657	3,147,560
Other revenue	0	0	0	2,567,322	2,567,322
Capital grants, subsidies and contributions	0	1,507,843	0	0	1,507,843
Total	22,859,690	1,507,843	64,074,500	9,425,817	97,867,850

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	53,404,655	0	53,404,655
Grants, subsidies and contributions	0	0	0	4,528,026	4,528,026
Fees and charges	25,427,410	0	0	0	25,427,410
Service charges	0	0	1,199,188	0	1,199,188
Interest revenue	0	0	422,938	1,538,780	1,961,718
Other revenue	0	0	0	2,582,661	2,582,661
Capital grants, subsidies and contributions	0	5,370,023	0	0	5,370,023
Total	25,427,410	5,370,023	55,026,781	8,649,467	94,473,681

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2024 Actual \$	2023 Actual \$
Interest revenue			
Interest on reserve account funds		1,039,772	370,451
Rates instalment and penalty interest		511,903	422,938
Trade and other receivables overdue interest			
Other interest revenue		1,595,885	1,168,329
		3,147,560	1,961,718
The 2024 original budget estimate in relation to: Rates instalment and penalty interest was \$418,500.			
Fees and charges relating to rates receivable			
Charges on instalment plan		126,946	121,830
The 2024 original budget estimate in relation to: Charges on instalment plan was \$130,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		138,737	254,640
- Other services – grant acquittals		22,021	47,345
		160,758	301,985
Employee Costs			
Employee benefit costs		9,849,994	9,045,041
Other employee costs		33,325,953	31,789,354
		43,175,947	40,834,395
Finance costs			
Borrowings		413,966	455,803
Lease liabilities		52,946	115,160
		466,912	570,963
Other expenditure			
Sundry expenses		1,700,830	1,428,039
		1,700,830	1,428,039

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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	5,369,536	7,639,294
Term deposits	5,170,127	3,172,209
Total cash and cash equivalents	10,539,663	10,811,503
Held as		
- Unrestricted cash and cash equivalents	8,663,377	4,544,316
- Restricted cash and cash equivalents	1,876,286	6,267,187
	10,539,663	10,811,503

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	32,500,033	26,500,033
	32,500,033	26,500,033
Other financial assets at amortised cost		
Term deposits - Restricted Reserves	16,992,238	10,543,904
Term deposits - Unrestricted	15,507,795	15,956,129
	32,500,033	26,500,033
Held as		
- Unrestricted other financial assets at amortised cost	15,507,795	15,956,129
- Restricted other financial assets at amortised cost	16,992,238	10,543,904
	32,500,033	26,500,033
(b) Non-current assets		
Financial assets at fair value through profit or loss	207,927	203,724
	207,927	203,724
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	203,724	194,509
Movement attributable to fair value increment	4,203	9,215
Units in Local Government House Trust - closing balance	207,927	203,724

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

**CITY OF FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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5. TRADE AND OTHER RECEIVABLES

	Note	2024 \$	2023 \$
Current			
Rates and statutory receivables		1,224,429	1,029,038
Trade receivables		1,128,630	918,287
GST receivable		247,844	186,648
Receivables for employee related provisions	16	126,857	171,911
Allowance for credit losses of trade receivables	23(b)	(205,380)	(160,938)
Prepayments		623,278	88,401
		<u>3,145,658</u>	<u>2,233,347</u>
Non-current			
Rates and statutory receivables		648,784	627,187
Receiv NC Deferred Debtors General		294,535	367,192
Receivables for employee related provisions - Non current		94,279	65,320
		<u>1,037,598</u>	<u>1,059,699</u>

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
	1,128,630	918,287	825,170
	(205,380)	(160,938)	(165,134)
	<u>923,250</u>	<u>757,349</u>	<u>660,036</u>

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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 23.

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

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	53,209	28,878
Visitor centre stock	120,049	120,813
	173,258	149,691
The following movements in inventories occurred during the year:		
Balance at beginning of year	149,691	186,122
Inventories expensed during the year	(507,065)	(441,461)
Additions to inventory	530,632	405,030
Balance at end of year	173,258	149,691

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

**CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2024**

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Accrued income	911,480	348,273
Contract assets	0	0
	<u>911,480</u>	<u>348,273</u>
Non-current assets held for sale		
Land	0	4,546,299
	<u>0</u>	<u>4,546,299</u>

Land classified as held for sale

During the year council decided to reclass land and building held on sale on Quarry Street to freehold land as the land is no longer meets the criteria to be classified as held for sale.

MATERIAL ACCOUNTING POLICIES

Other current assets

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

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.

Contract assets

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

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

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 heirarchy set out in Note 25.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Total Property					Plant and equipment		
	Land	Buildings - non-specialised	Total land and buildings not subject to operating lease	Buildings - work in progress	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
Balance at 1 July 2022	74,562,510	177,706,539	252,269,049	1,468,345	253,737,394	5,553,775	3,740,813	263,031,982
Additions	0	2,925,932	2,925,932	0	2,925,932	24,916	23,837	2,974,685
Disposals	0	0	0	0	0	0	(31,447)	(31,447)
Revaluation increments / (decrements) transferred to revaluation surplus	6,826,237	55,129,839	61,956,076	0	61,956,076	0	0	61,956,076
Depreciation	0	(5,237,782)	(5,237,782)	0	(5,237,782)	(158,720)	(429,685)	(5,826,187)
Transfers	0	350,166	350,166	(870,699)	(520,533)	7,827	503,406	(9,300)
Balance at 30 June 2023	81,388,747	230,874,694	312,263,441	597,646	312,861,087	5,427,798	3,806,924	322,095,809
Comprises:								
Gross balance amount at 30 June 2023	81,388,747	389,151,807	470,540,554	597,646	471,138,200	7,709,068	11,238,912	490,086,180
Accumulated depreciation at 30 June 2023	0	(158,277,113)	(158,277,113)	0	(158,277,113)	(2,281,270)	(7,431,988)	(167,990,371)
Balance at 30 June 2023	81,388,747	230,874,694	312,263,441	597,646	312,861,087	5,427,798	3,806,924	322,095,809
Change in accounting policy								
Restated balance at 1 July 2023	81,388,747	230,874,694	312,263,441	597,646	312,861,087	5,427,798	3,806,924	322,095,809
Additions	0	2,188,905	2,188,905	0	2,188,905	7,501	562,185	2,758,591
Disposals	0	0	0	0	0	0	(155,915)	(155,915)
Revaluation increments / (decrements) transferred to revaluation surplus	19,048,453	(4,341,923)	14,706,530	0	14,706,530	0	0	14,706,530
Transfer to other asset class/operating	4,546,299	(55,575)	4,490,724	0	4,490,724	(52,674)	0	4,438,050
Impairment (losses) / reversals	(303,299)	0	(303,299)	0	(303,299)	0	0	(303,299)
Depreciation	0	(6,954,588)	(6,954,588)	0	(6,954,588)	(149,352)	(421,758)	(7,525,698)
Transfers to/from WIP	0	(852,964)	(852,964)	825,820	(27,144)	98,679	(62,891)	8,644
Balance at 30 June 2024	104,680,200	220,858,549	325,538,749	1,423,466	326,962,215	5,331,952	3,728,545	336,022,712
Comprises:								
Gross balance amount at 30 June 2024	104,680,200	369,585,800	474,266,000	1,423,466	475,689,466	7,762,574	11,249,535	494,701,575
Accumulated depreciation at 30 June 2024	0	(148,727,251)	(148,727,251)	0	(148,727,251)	(2,430,622)	(7,520,990)	(158,678,863)
Accumulated impairment loss at 30 June 2024	0	0	0	0	0	0	0	0
Balance at 30 June 2024	104,680,200	220,858,549	325,538,749	1,423,466	326,962,215	5,331,952	3,728,545	336,022,712

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	Level 2/3	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2024	Price per hectare
Land	Level 2/3	Market approach using estimated data for similar properties	Independent registered valuers	June 2024	Estimated price per hectare
Buildings - non-specialised	Level 2/3	Market approach using recent observable data for similar properties or cost approach using depreciated replacement cost.	Independent registered valuers	June 2024	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.					
(ii) Cost					
Furniture and equipment	N/A	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	N/A	Cost	Not applicable	N/A
Buildings - work in progress	N/A	N/A	Cost	Not applicable	N/A

CITY OF FREMANTLE
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9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads \$	Infrastructure - Paths \$	Infrastructure - Drainage \$	Infrastructure - Parks \$	Infrastructure - Other \$	Other infrastructure-WIP \$	Total Infrastructure \$
Balance at 1 July 2022	74,123,005	27,921,549	30,668,484	9,921,818	6,336,290	9,016,549	157,987,695
Additions	1,237,635	178,743	138,420	2,792,920	2,199,447	0	6,547,165
(Disposals)							0
Revaluation increments / (decrements) transferred to revaluation surplus	91,056,435	15,261,678	17,265,249	54,353,455	1,647,879	0	179,584,696
Depreciation	(2,147,470)	(908,484)	(562,100)	(1,582,387)	(275,757)	0	(5,476,198)
Transfers	1,897,022	596,803	(25,286)	4,272,963	1,222,532	(7,954,733)	9,301
Balance at 30 June 2023	166,166,627	43,050,289	47,484,767	69,758,769	11,130,391	1,061,816	338,652,659
Comprises:							
Gross balance at 30 June 2023	264,631,210	102,887,598	72,932,096	146,106,185	30,412,624	1,061,816	618,031,529
Accumulated depreciation at 30 June 2023	(98,464,583)	(59,837,309)	(25,447,329)	(76,347,416)	(19,282,233)	0	(279,378,870)
Balance at 30 June 2023	166,166,627	43,050,289	47,484,767	69,758,769	11,130,391	1,061,816	338,652,659
Change in accounting policy							
Restated balance at 1 July 2023	166,166,627	43,050,289	47,484,767	69,758,769	11,130,391	1,061,816	338,652,659
Additions	401,365	461,574	398,828	1,979,441	471,165	0	3,712,373
Transfer between asset class	0	0	0	0	55,575	0	55,575
Depreciation	(4,567,970)	(1,757,526)	(792,583)	(5,707,890)	(1,013,163)	0	(13,839,132)
Transfers	443,142	(7,389)	(192,189)	(340,579)	(32,664)	121,035	(8,644)
Balance at 30 June 2024	162,443,164	41,746,948	46,898,823	65,689,741	10,611,304	1,182,851	328,572,831
Comprises:							
Gross balance at 30 June 2024	265,475,717	103,341,783	73,138,732	147,745,049	30,906,701	1,182,851	621,790,833
Accumulated depreciation at 30 June 2024	(103,032,553)	(61,594,835)	(26,239,909)	(82,055,308)	(20,295,397)	0	(293,218,002)
Balance at 30 June 2024	162,443,164	41,746,948	46,898,823	65,689,741	10,611,304	1,182,851	328,572,831

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	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 2023	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 2023	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 2023	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 2023	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.

(ii) Current Replacement Cost					
Infrastructure - roads - WIP	N/A	N/A	Cost	Not applicable	N/A
Infrastructure - Paths - WIP	N/A	N/A	Cost	Not applicable	N/A
Infrastructure - Drainage - WIP	N/A	N/A	Cost	Not applicable	N/A
Infrastructure - Parks - WIP	N/A	N/A	Cost	Not applicable	N/A
Infrastructure - Other - WIP	N/A	N/A	Cost	Not applicable	N/A

**CITY OF FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Land - freehold land	Not depreciated
Buildings - non-specialised	0 - 150
Furniture and equipment	7 - 50
Plant and equipment	5 - 40
Infrastructure - roads	20 - 90
Infrastructure - Paths	20 - 80
Infrastructure - Drainage	80 - 100
Infrastructure - Parks	10 - 80
Infrastructure - Other	10 - 90

Revision of useful lives of plant and equipment

The useful life of Heritage buildings is extended to 150 years from 2024/25FY after the consultation with valuer.

(b) Temporarily Idle or retired from use assets

The carrying value of assets held by the City which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	<u>2024</u>	<u>2023</u>
	\$	\$
Buildings - non-specialised	990,850	1,240,576
	<u>990,850</u>	<u>1,240,576</u>

**CITY OF FREMANTLE
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10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES	
Initial recognition	
An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.	Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.
Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.	For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.
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 <i>Local Government (Financial Management) Regulation 17A(5)</i> . These assets are expensed immediately.	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.
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.	Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.
Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.	Depreciation
Measurement after recognition Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under <i>Local Government (Financial Management) Regulation 17A(2)</i> . Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.	The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.
Reportable Value In accordance with <i>Local Government (Financial Management) Regulation 17A(2)</i> , the carrying amount of non-financial assets that are <i>land and buildings classified as property, plant and equipment</i> , investment properties, infrastructure or vested improvements that the local government controls.	The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
Reportable value is for the purpose of <i>Local Government (Financial Management) Regulation 17A(4)</i> is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.	Depreciation on revaluation When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways: (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.
Revaluation Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were	Impairment In accordance with <i>Local Government (Financial Management) Regulations 17A(4C)</i> , the City is not required to comply with AASB 136 Impairment of Assets to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.
	In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.
	Gains or losses on disposal Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in

**CITY OF FREMANTLE
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11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$
Balance at 1 July 2022		951,976	455,515	1,407,491
Additions		0	2,190,015	2,190,015
Gains/(losses) from sale and leaseback transactions		0	5,321	5,321
Depreciation		(139,571)	(963,326)	(1,102,897)
Balance at 30 June 2023		812,405	1,687,525	2,499,930
Gross balance amount at 30 June 2023		1,475,043	3,715,829	5,190,872
Accumulated depreciation at 30 June 2023		(662,638)	(2,028,304)	(2,690,942)
Balance at 30 June 2023		812,405	1,687,525	2,499,930
Movement		0	(739,132)	(739,132)
Depreciation		(127,905)	(495,302)	(623,207)
Balance at 30 June 2024		684,500	453,091	1,137,591
Gross balance amount at 30 June 2024		1,475,043	2,976,697	4,451,740
Accumulated depreciation at 30 June 2024		(790,543)	(2,523,606)	(3,314,149)
Balance at 30 June 2024		684,500	453,091	1,137,591

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(623,207)	(1,102,897)
Finance charge on lease liabilities	(52,946)	(115,160)
Short-term lease payments recognised as expense	(3,374)	(33,497)
Expenses for variable lease payment not recognised as a liability	(8,351)	(29,331)
Total amount recognised in the statement of comprehensive income	(687,878)	(1,280,885)
Total cash outflow from leases	(694,852)	(1,189,648)

(b) Lease Liabilities

Current	577,625	1,005,825
Non-current	594,433	1,549,291
	29(b) 1,172,058	2,555,116

The City has 7 leases relating to plant and equipment and 4 leases related to land and buildings. The lease term is normally between 2 years to 10 years. Refer to Note 29(b) for details of lease liabilities.

Secured liabilities and assets pledged as security

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

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

11. LEASES (Continued)

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

Details of individual lease liabilities required by regulations are provided at Note 29.

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

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

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

	2024 Actual	2023 Actual
	\$	\$
	2,686,759	3,189,013
	2,141,067	2,821,793
	2,039,200	2,400,424
	1,996,345	1,697,354
	1,993,199	1,380,097
	8,399,823	6,473,762
	19,256,393	17,962,443
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	3,213,135	2,923,030

The City leases commercial properties to tenants with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets to the lessee.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the City is exposed to changes in the residual value at the end of the current leases, the City typically enters into new operating leases and therefore will not immediately realise any reduction in the residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

Refer to note 12 for details of leased investment property.

MATERIAL ACCOUNTING POLICIES

The City as Lessor

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

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

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

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

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

12. INVESTMENT PROPERTY

	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Non-current assets - at fair value			
Carrying balance at 1 July	22,753,725		22,658,363
Acquisitions	3,677		48,895
Net gain/(loss) from fair value adjustment	8,955,675		46,467
Closing balance at 30 June	31,713,077		22,753,725
Amounts recognised in profit or loss for investment properties			
Rental income	771,482	889,232	745,198
Reimbursement Income	9,806	14,900	8,467
Direct operating expenses from property that generated rental income	14,066	14,900	8,492
Direct operating expenses from property that did not generate rental income	413	0	0
Fair value gain recognised in profit or loss	8,955,675	0	46,467
	9,751,442	919,032	808,624

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:

	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:			
Less than 1 year	915,560		863,451
1 to 2 years	929,294		876,403
2 to 3 years	943,233		889,549
3 to 4 years	957,382		902,892
4 to 5 years	971,742		916,435
> 5 years	1,987,432		1,874,317
	6,704,643		6,323,047

The investment properties are leased to tenants under operating leases with rentals payable monthly. Lease income from operating leases where the City is a lessor is recognised in income on a straightline basis over the lease term.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the City is exposed to changes in the residual value at the end of the current leases, the City group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

Refer to note 11 for details of leased property, plant and equipment not classified as investment property

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

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, 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 2024**

13. TRADE AND OTHER PAYABLES

Current

	2024	2023
	\$	\$
Sundry creditors	2,143,917	2,407,171
Accrued interest on debentures	72,891	84,320
Accrued payroll liabilities	1,109,895	931,439
Accrued Expenses	2,402,166	2,124,345
Receipts in advance	246,392	202,157
Deferred Income	0	12,964
Prepaid rates	666,064	634,011
Bonds and deposits held	890,310	1,015,590
	7,531,635	7,411,997

Non-current

Deferred Income	0	29,494
	0	29,494

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

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

14. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	466,765	549,539
Capital grant/contributions liabilities	519,211	4,702,058
	<u>985,976</u>	<u>5,251,597</u>
Non-current		
Capital grant/contributions liabilities	4,087,974	0
	<u>4,087,974</u>	<u>0</u>
Reconciliation of changes in contract liabilities		
Opening balance	549,539	890,975
Additions	432,523	549,539
Revenue from contracts with customers included as a contract liability at the start of the period	(515,297)	(890,975)
	<u>466,765</u>	<u>549,539</u>
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$5,100,668 (2023: \$5,251,597)		
The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	4,702,058	3,995,761
Additions	297,954	706,297
Revenue from capital grant/contributions held as a liability at the start of the period	(392,827)	0
	<u>4,607,185</u>	<u>4,702,058</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	519,211	4,702,058
	<u>519,211</u>	<u>4,702,058</u>

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

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

15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		1,597,780	16,541,472	18,139,252	1,842,566	18,160,049	20,002,615
Loans- Associates Funded		394,730	0	394,730	18,493	376,237	394,730
Total secured borrowings	29(a)	1,992,510	16,541,472	18,533,982	1,861,059	18,536,286	20,397,345

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Fremantle. Other loans relate to transferred receivables. Refer to Note 5.

The City of Fremantle has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29.

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

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	2,863,162	2,667,093
Long service leave	3,237,895	3,144,041
	6,101,057	5,811,134
Total current employee related provisions	6,101,057	5,811,134
Non-current provisions		
Employee benefit provisions		
Long service leave	1,452,671	1,242,234
	1,452,671	1,242,234
Total employee related provisions	7,553,728	7,053,368

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2024	2023
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		6,101,057	5,811,134
More than 12 months from reporting date		1,452,671	1,242,234
		7,553,728	7,053,368
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	221,136	237,231

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the 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

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

The 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.

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

17. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	90,071,084	19,048,453	109,119,537	83,244,847	6,826,237	90,071,084
Revaluation surplus - Buildings - non-specialised	146,823,948	(4,341,923)	142,482,025	91,694,109	55,129,839	146,823,948
Revaluation surplus - Infrastructure - Roads	140,166,823	0	140,166,823	49,110,388	91,056,435	140,166,823
Revaluation surplus - Infrastructure - Paths	25,794,829	0	25,794,829	10,533,151	15,261,678	25,794,829
Revaluation surplus - Infrastructure - Drainage	41,666,856	0	41,666,856	24,401,607	17,265,249	41,666,856
Revaluation surplus - Infrastructure - Parks	55,179,846	0	55,179,846	826,391	54,353,455	55,179,846
Revaluation surplus - Infrastructure - Other	7,959,535	0	7,959,535	6,311,656	1,647,879	7,959,535
	507,662,921	14,706,530	522,369,451	266,122,149	241,540,772	507,662,921

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

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	10,539,663	10,811,503
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,876,286	6,267,187
- Financial assets at amortised cost	4	16,992,238	10,543,904
		18,868,524	16,811,091
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	16,992,238	10,543,904
Contract liabilities	14	466,765	549,539
Capital grant liabilities	14	519,211	4,702,058
Bonds and Deposits Held		890,310	1,015,590
Total restricted financial assets		18,868,524	16,811,091

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

Net result		2,280,757	3,676,887
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(4,203)	(9,215)
Adjustments to fair value of investment property		(8,955,675)	(46,467)
Adjustments to fair value of assets hold for sale		303,299	(303,299)
Adjustment of ROU assets		(2,020)	0
Depreciation/amortisation		21,988,037	12,405,282
(Profit)/loss on sale of asset		87,013	9,398
Share of profits of associates		(46,587)	1,521,880
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(890,210)	(555,923)
(Increase)/decrease in other assets		(563,207)	(278,117)
(Increase)/decrease in inventories		(23,567)	36,431
Increase/(decrease) in trade and other payables		90,144	(1,191,830)
Increase/(decrease) in employee related provisions		500,360	494,069
Increase/(decrease) in other liabilities		(177,647)	364,858
Capital grants, subsidies and contributions		2,675,003	(6,056,922)
Net cash provided by/(used in) operating activities		17,261,497	10,067,032

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit		450,000	450,000
Credit card balance at balance date		69,911	0
Total amount of credit unused		519,911	450,000

Loan facilities

Loan facilities - current		1,992,510	1,861,059
Loan facilities - non-current		16,541,472	18,536,286
Total facilities in use at balance date		18,533,982	20,397,345

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

19. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the City has identified possible sites of contamination.

Until the City conducts an investigation to determine the presence and scope of contamination, assesses the risk and agrees with the Department of Water and Environmental Regulation on the need and criteria for remediation, the City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environment Regulation guidelines.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	3,051,491	2,004,886
	3,051,491	2,004,886
Payable:		
- not later than one year	3,051,491	2,004,886

The capital expenditure projects outstanding at the end of the current reporting period mainly represents:

Project Description	\$
(i) Design & construct–South Beach–Changerooms	2,378,521
(ii) Supply & Delivery of Road and Pavement Suction Sweeper	227,273
(iii) John Street Riverwall Replacement Works	132,031
(iv) Supply and Construction Fremantle Park Cricket Training Facility	65,680
(v) Construction of South Beach Groundwater Bore	52,720

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Mayor's annual allowance	93,380	91,997	89,753
Mayor's meeting attendance fees	49,435	48,704	48,704
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Mayor's travel and accommodation expenses	1,758	0	1,757
	148,073	144,201	143,714
Deputy Mayor's annual allowance	22,780	22,999	22,999
Deputy Mayor's meeting attendance fees	32,074	32,470	32,470
Deputy Mayor's annual allowance for ICT expenses	3,406	3,500	3,500
Deputy Mayor's travel and accommodation expenses	250	0	0
	58,510	58,969	58,969
All other council member's meeting attendance fees	316,666	357,170	351,759
All other council member's All other council member expenses	376	0	759
All other council member's annual allowance for ICT expenses	33,627	38,500	38,500
All other council member's travel and accommodation expenses	221	0	477
	350,889	395,670	391,495
21(b)	557,473	598,840	594,178

(b) Key Management Personnel (KMP) Compensation

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

Note	2024 Actual \$	2023 Actual \$
Short-term employee benefits	1,224,866	1,152,598
Post-employment benefits	128,932	111,999
Employee - other long-term benefits	39,970	44,900
Employee - termination benefits	108,616	0
Council member costs	557,473	594,178
	2,059,858	1,903,676

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

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 guarantees exist in relation to related parties at year end.

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	0	0
Purchase of goods and services	51,931	0

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 council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

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

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

Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

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

22. INVESTMENT IN ASSOCIATES

Investment in associates

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

Name of entity	% of ownership interest		2024	2023
	2024	2023	Actual	Actual
			\$	\$
Southern Metropolitan Regional Council (SMRC) [known now as Resource Recovery Group (RRG)]	21.07%	20.99%	2,393,377	2,346,790
SMRC Existing Undertakings Proportional Equity Share:	21.07%	20.99%		
Office Accommodation Project Proportional Equity Share:	21.42%	21.29%		
RRRC Project Proportional Equity Share:	20.85%	20.86%	0	0
Total equity-accounted investments			2,393,377	2,346,790

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 2024:

SMRC Existing Undertakings Proportional Equity Share: **21.07%**

(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 2024:

RRRC Project Proportional Equity Share: **20.85%**

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 2024, the balance outstanding against the lending facility stood at:

with the Council's share of this liability being:
using the current cost/profit sharing percentage of:

12.12%

**CITY OF FREMANTLE
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22. INVESTMENT IN ASSOCIATES (Continued)

(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 2024:

Office Accommodation Project Proportional Equity Share:

21.42%

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 2024, the balance outstanding against the lending facility stood at:

1,708,024

with the Council's share of this liability being:

386,184

using the current cost/profit sharing percentage of:

22.61%

Resource Recovery Group (RRG)

Note	2024 Actual (Unaudited) \$	2023 Actual (Audited) \$
Current Assets	13,436,740	14,083,253
Non-Current Assets	16,532,226	19,091,744
Current Liabilities	(6,918,829)	(4,376,444)
Non-Current Liabilities	(11,633,177)	(12,358,062)
Net Assets (100%)	11,416,960.0	16,440,491
Revenue	19,676,410	16,752,088
Depreciation on Non-Current Assets	(3,693,580)	(4,740,647)
Finance costs	(293,991)	(414,999)
Net Result for the period	(2,745,854)	(9,519,311)
Impairment of RRRC WCF Assets through other comprehensive income	0	(6,963,290)
Total comprehensive income (100%)	(2,745,854)	(16,482,601)
City of Fremantle Share in Investment in Resource Recovery Group (RRG)		
Cash and cash equivalents	776,028	994,949
Other current assets	2,030,735	1,947,016
Total current assets	2,806,763	2,941,965
Non-current assets	3,485,357	2,921,861
Total assets	6,292,120	5,863,826
Current financial liabilities		
Other current liabilities	1,444,757	914,763
Total current liabilities	1,444,757	914,763
Non-current financial liabilities		
Other non-current liabilities	2,453,986	2,602,273
Total non-current liabilities	2,453,986	2,602,273
Total liabilities	3,898,743	3,517,036
Net assets	2,393,377	2,346,790
Reconciliation to carrying amounts		
Opening net assets 1 July	2,346,790	5,321,212
Profit/(Loss) for the period	46,587	(1,521,880)
Other comprehensive income	0	(1,452,542)
Closing net asset 1 July	2,393,377	2,346,790
Carrying amount at 1 July	2,346,790	5,321,212
- Share of associates net profit/(loss) for the period	46,587	(1,521,880)
- Share of associates other comprehensive income arising during the period	0	(1,452,542)
Carrying amount at 30 June (Refer to Note 22)	2,393,377	2,346,790

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the 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.

**CITY OF FREMANTLE
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23. 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 rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	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 department under policies approved by the council. The finance department 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, term deposits, and Treasury bonds 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
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	0.81%	10,539,663	5,170,127	5,369,536	0
Financial assets at amortised cost - term deposits	3.91%	32,500,033	32,500,033		
2023					
Cash and cash equivalents	0.54%	10,811,503	3,172,209	7,639,294	0
Financial assets at amortised cost - term deposits	3.25%	26,500,033	26,500,033		

Sensitivity

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	53,695	76,393

* 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 29(a).

**CITY OF FREMANTLE
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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. 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.

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 and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 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 users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade receivables					
Expected credit loss	0.00%	0.00%	1.50%	45.00%	
Gross carrying amount	407,620	181,730	85,739	453,543	1,128,632
Loss allowance	0	0	1,286	204,094	205,380
01 July 2023					
Trade receivables					
Expected credit loss	2.72%	5.33%	14.85%	40.33%	
Gross carrying amount	628,202	14,904	31,540	343,016	1,017,662
Loss allowance	17,117	794	4,684	138,343	160,938

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

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables		Contract Assets	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual	2024 Actual	2023 Actual
Opening loss allowance as at 1 July	\$ 160,938	\$ 165,134	\$ 0	\$ 0	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	44,442	0	0	0	0	0
Receivables written off during the year as uncollectible	0	(4,196)	0	0	0	0
Closing loss allowance at 30 June	205,380	160,938	0	0	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

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.

**CITY OF FREMANTLE
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23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The 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 18(c).

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
	\$	\$	\$	\$	\$
<u>2024</u>					
Trade and other payables	7,531,635	0	0	7,531,635	7,531,635
Borrowings	1,992,510	4,478,792	12,062,680	18,533,982	18,533,982
Lease liabilities	612,230	533,890	81,684	1,227,804	1,172,058
	<u>10,136,375</u>	<u>5,012,682</u>	<u>12,144,364</u>	<u>27,293,421</u>	<u>27,237,675</u>
<u>2023</u>					
Trade and other payables	7,411,997	29,494	0	7,441,491	7,411,997
Borrowings	1,863,049	5,460,684	13,079,742	20,403,475	20,397,345
Lease liabilities	267,630	671,904	187,820	1,127,354	2,555,116
	<u>9,542,676</u>	<u>6,162,082</u>	<u>13,267,562</u>	<u>28,972,320</u>	<u>30,364,458</u>

**CITY OF FREMANTLE
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24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There is no significant events after 30 June 2024.

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25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 report is presented.

e) Budget comparative figures

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

f) Superannuation

The 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) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The 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.

j) Impairment of assets

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

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

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

**CITY OF FREMANTLE
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26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of resources.</p>	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.
<p>General purpose funding To collect revenue to allow the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>Health To provide services to disadvantaged persons, the elderly, children and youth.</p>	Inspection of food outlets and their control, provision of noise control and waste disposal compliance.
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	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.
<p>Housing To provide and maintain elderly residence housing.</p>	Provision and maintenance of elderly residence housing.
<p>Community amenities To provide services required by the community.</p>	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.
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well-being of the community.</p>	Maintenance of halls, recreation and cultural facilities, including sportsgrounds, parks, gardens, reserves, playgrounds and foreshore amenities. Maintenance of townscapes, and operation of libraries, leisure centres and art galleries.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	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.
<p>Economic services To help promote the city and its economic well-being.</p>	Tourism and area promotion, operation of the Visitor Centre, sister cities expenses, City marketing and economic development, implementation of building control.
<p>Other property and services To monitor and control council's overhead operating accounts.</p>	Private works operation, plant repair, public works overheads, land acquisition and disposal.

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26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2024	2023
	Actual	Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	281,492	667,339
General purpose funding	63,015,338	55,392,562
Law, order, public safety	2,641,185	2,493,942
Health	625,095	661,844
Education and welfare	330,140	348,150
Community amenities	3,261,660	2,892,411
Recreation and culture	8,036,837	7,634,195
Transport	11,452,879	12,352,500
Economic services	1,196,065	932,841
Other property and services	10,278,298	1,211,845
	101,118,989	84,587,629
Grants, subsidies and contributions		
Governance	18	0
General purpose funding	1,269,976	1,624,784
Health	71,596	6,415
Education and welfare	1,160,486	1,197,666
Community amenities	75,611	77,918
Recreation and culture	2,311,789	5,859,908
Transport	569,224	1,096,627
Economic services	247,833	11,886
Other property and services	70,734	372,614
	5,777,267	10,247,818
Total Income	106,896,256	94,835,447
Expenses		
Governance	(10,891,729)	(10,074,818)
General purpose funding	(885,641)	(1,125,215)
Law, order, public safety	(4,748,301)	(4,549,922)
Health	(694,282)	(733,773)
Education and welfare	(3,464,728)	(3,153,218)
Housing	(743,046)	(398,944)
Community amenities	(13,820,398)	(14,571,567)
Recreation and culture	(36,335,973)	(30,057,928)
Transport	(22,745,191)	(18,722,125)
Economic services	(3,236,053)	(2,651,116)
Other property and services	(7,050,157)	(5,119,934)
Total expenses	(104,615,499)	(91,158,560)
Net result for the period	2,280,757	3,676,887
(c) Total Assets		
Governance	116,557,778	122,697,122
General purpose funding	46,116,253	39,671,114
Law, order, public safety	1,828,263	1,895,370
Health	9,935	11,173
Education and welfare	8,021,049	8,583,531
Community amenities	3,652,073	3,743,583
Recreation and culture	190,180,677	191,417,883
Transport	270,106,087	274,515,888
Economic services	115,425	256,465
Other property and services	111,767,665	91,409,353
Unallocated	0	-
	748,355,205	734,201,482

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27. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rates	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Rate Description		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential Improved	Gross rental valuation	0.079212	9619	303,884,422	24,014,570	180,376	24,194,946	24,071,293	200,000	24,271,293	22,860,803
Commercial & Industrial General	Gross rental valuation	0.107416	1441	150,054,187	16,367,119	(13,736)	16,353,383	16,118,221	0	16,118,221	14,331,584
City Centre Commercial	Gross rental valuation	0.107416	360	71,522,900	7,694,424	1,710,464	9,404,888	7,682,704	0	7,682,704	8,288,633
Residential Short Term Accommodation	Gross rental valuation	0.107378	204	5,310,020	584,249	(48,598)	535,651	570,179	0	570,179	299,073
Vacant Residential Land	Gross rental valuation	0.136819	166	4,891,550	671,042	(56,623)	614,419	669,257	0	669,257	596,461
Vacant Commercial & Industrial	Gross rental valuation	0.158423	37	2,197,775	410,121	17,326	427,447	348,178	0	348,178	413,909
Total general rates			11,827	537,860,854	49,741,525	1,789,209	51,530,734	49,459,832	200,000	49,659,832	46,790,463
Minimum Payment		\$									
Residential Improved	Gross rental valuation	1,649	4,425	78,823,884	7,306,719	0	7,306,719	7,296,825	0	7,296,825	5,697,407
Commercial & Industrial General	Gross rental valuation	1,649	339	3,950,839	572,203	0	572,203	559,011	0	559,011	488,730
City Centre Commercial	Gross rental valuation	1,649	67	736,256	110,483	0	110,483	110,483	0	110,483	112,556
Residential Short Term Accommodation	Gross rental valuation	1,649	30	432,900	52,768	0	52,768	49,470	0	49,470	82,936
Vacant Residential Land	Gross rental valuation	1,649	101	950,875	161,499	0	161,499	161,499	0	161,499	184,986
Vacant Commercial & Industrial	Gross rental valuation	1,649	12	85,450	19,788	0	19,788	19,788	0	19,788	14,810
Total minimum payments			4,974	84,980,204	8,223,460	0	8,223,460	8,197,076	0	8,197,076	6,581,425
GenExmPart - Residential Improved											
Total general rates and minimum payments			16,801	622,841,058	57,964,985	1,789,209	59,754,194	57,656,908	200,000	57,856,908	53,371,888
Specified Area Rates											
CBD Security Levy					141,899		141,899	119,210	0	119,210	123,141
Leighton Maintenance					80,697		80,697	80,699	0	80,699	62,899
Total amount raised from rates (excluding general rates)					222,596		222,596	199,909	0	199,909	186,040
Concessions							(142,750)			(157,689)	(153,273)
Total Rates							59,834,040			57,899,128	53,404,655
Rate instalment interest							358,577			300,000	311,739
Rate overdue interest							153,326			102,500	111,199

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

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

*Rateable Value at time of raising of rate.

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

28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24	2023/24	2023/24	2022/23
	(30 June 2024 Carried Forward)	Budget (30 June 2024 Carried Forward)	(1 July 2023 Brought Forward)	(30 June 2023 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
	(21,941)	(313,000)	(2,785)	(2,785)
	(4,203)	0	(9,215)	(9,215)
	(46,587)	0	2,974,422	2,974,422
	108,954	386,631	12,183	12,183
10(a)	21,988,037	11,705,852	12,405,282	12,405,282
Non-cash movements in non-current assets and liabilities:				
	0	73,438	0	0
12	(8,955,675)	0	(46,467)	(46,467)
	51,060	0	(377,055)	(377,055)
	52,674	0	0	0
7	303,299	0	(303,299)	(303,299)
	181,478	0	430,205	430,205
	(29,494)	0	(12,964)	(12,964)
	(2,020)	0	(5,324)	(5,324)
Non-cash amounts excluded from operating activities	13,625,582	11,852,921	15,064,983	15,064,983
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
30	(16,992,238)	(8,099,214)	(10,543,904)	(10,543,904)
7	0	0	(4,546,299)	(4,546,299)
	(4,087,974)	0	0	0
15	1,992,510	1,618,576	1,861,059	1,861,059
11(b)	577,625	622,349	1,005,825	1,005,825
Total adjustments to net current assets	(18,510,077)	(5,858,289)	(12,223,319)	(12,223,319)
Net current assets used in the Statement of Financial Activity				
	47,270,092	24,138,766	44,589,146	44,589,146
	(17,188,803)	(18,264,414)	(21,341,612)	(21,341,612)
	(18,510,077)	(5,858,289)	(12,223,319)	(12,223,319)
Surplus or deficit after imposition of general rates	11,571,212	16,063	11,024,215	11,024,215

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

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		New Loans		Principal Repayments	Principal at 30	New Loans		Principal Repayments	Principal at 30	Principal at 1	Principal Repayments	Principal at 30
		at 1 July 2022	During 2022-23	During 2022-23	June 2023	During 2023-24	During 2023-24	June 2024	July 2023	During 2023-24	June 2024	
Particulars												
Governance												
307 Walyalup Civic Centre and Library		18,332,450		(858,486)	17,473,964			(875,393)	16,598,571	17,473,963	(875,394)	16,598,569
Recreation and culture												
298 Leighton Beach Kiosk & Changerooms		517,299		(153,081)	364,218			(158,415)	205,803	364,219	(158,416)	205,803
301 Leighton Beach Kiosk		169,055		(37,774)	131,281			(38,978)	92,303	131,281	(38,977)	92,304
303 Fremantle Boys School		374,894		(70,767)	304,127			(72,813)	231,314	304,127	(72,813)	231,314
308 Arthur Head - Wall stabilisation		453,558		(47,199)	406,359			(47,968)	358,391	406,358	(47,968)	358,390
Transport												
236 Streets Ahead Programme (3)		17,872		(17,870)	2			(2)	0	0	0	0
280 Road Rehabilitation & Improvement prog		18,042		(18,042)	0			0	0	1	0	1
281 Footpath Replacement Program		10,512		(10,512)	0			0	0	0	0	0
284 Road Asset Program		96,181		(76,559)	19,622			(19,622)	0	19,622	(19,622)	0
289 Road Asset Program		460,336		(199,527)	260,809			(207,608)	53,201	260,811	(207,608)	53,203
290 Footpath Asset Program		92,854		(40,245)	52,609			(41,875)	10,734	52,607	(41,875)	10,732
291 Drainage Asset Program		78,466		(34,010)	44,456			(35,388)	9,068	44,457	(35,388)	9,069
295 Road Asset Program		327,403		(96,887)	230,516			(100,263)	130,253	230,519	(100,263)	130,256
296 Footpath Asset Program		93,866		(27,777)	66,089			(28,745)	37,344	66,090	(28,745)	37,345
297 Drainage Asset Program		109,136		(32,296)	76,840			(33,421)	43,419	76,840	(33,421)	43,419
300 Road Asset Program		392,450		(87,689)	304,761			(90,484)	214,277	304,760	(90,485)	214,275
294B Acquisition 73 Hampton Road		75,160		(38,027)	37,133			(39,583)	(2,450)	49,729	(39,583)	10,146
305 Heavy Vehicles		280,377		(50,548)	229,829			(52,009)	177,820	217,233	(52,010)	165,223
Economic services												
283 Fremantle Markets Upgrade		12,030		(12,030)	0			0	0	0	0	0
Share of SMRC* Loans		787,920		(393,190)	394,730			(20,796)	373,934	400,860	(20,483)	380,377
Total		22,699,861	0	(2,302,516)	20,397,345	0	(1,863,363)	18,533,982	20,403,477	(1,863,051)	18,540,426	

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

29. BORROWING AND LEASE LIABILITIES (Continued)

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
						\$	\$	\$
Particulars								
Governance								
307 Walyalup Civic Centre and Library		307	WATC	1.96	19/06/2040	(338,186)	(338,184)	(355,094)
Recreation and culture								
298 Leighton Beach Kiosk & Changerooms		298	WATC	3.00	1/07/2025	(9,138)	(9,132)	(14,518)
301 Leighton Beach Kiosk		301	WATC	3.15	1/07/2026	(3,371)	(3,372)	(4,584)
303 Fremantle Boys School		303	WATC	2.86	28/06/2027	(7,922)	(7,920)	(9,967)
308 Arthur Head - Wall stabilisation		308	WATC	1.5	1/04/2031	(6,401)	(6,396)	(7,170)
Transport								
284 Road Asset Program		284	WATC	4.01	1/07/2023	0	0	(1,948)
289 Road Asset Program		289	WATC	3.99	1/07/2024	(5,255)	(5,256)	(13,416)
290 Footpath Asset Program		290	WATC	3.99	1/07/2024	(1,060)	(1,056)	(2,706)
291 Drainage Asset Program		291	WATC	3.99	1/07/2024	(896)	(900)	(2,287)
295 Road Asset Program		295	WATC	3.00	1/07/2025	(5,783)	(5,784)	(9,189)
296 Footpath Asset Program		296	WATC	3.00	1/07/2025	(1,658)	(1,656)	(2,634)
297 Drainage Asset Program		297	WATC	3.00	1/07/2025	(1,928)	(1,932)	(3,063)
300 Road Asset Program		300	WATC	3.15	1/07/2026	(7,826)	(7,824)	(10,643)
294B Acquisition 73 Hampton Road		294	WATC	4.03	1/07/2024	(1,012)	(1,008)	(2,584)
305 Heavy Vehicles		305	WATC	2.86	28/06/2027	(5,658)	(5,664)	(7,120)
Economic services								
Share of SMRC* Loans		Sha	SMRC	4.12**	30/06/2028	(17,872)	(16,199)	(8,880)
Total						(413,966)	(412,283)	(455,803)

* WA Treasury Corporation

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

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget		
		Principal at	Leases	Principal	Principal at 30	Leases	Principal	Principal at 30	Principal at 1	Principal	Principal at
		1 July 2022	Movement	Repayments	June 2023	Movement	Repayments	June 2024	July 2023	Repayments	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance											0
Lease - 02 CRT & MIS		70,001	0	(14,906)	55,095	0	(24,033)	31,062	49,173	(22,457)	26,716
Lease - 05 MS Surface		0	981,292	(316,800)	664,492	(664,492)	0	0	696,940	(327,319)	369,621
Lease - 13 IT Server		400,551	641,368	(365,457)	676,462	0	(324,087)	352,375	303,414	(115,213)	188,201
Lease - 15 IT Equipment		0	43,297	(6,879)	36,418	0	(14,131)	22,287	0	0	0
Lease - 16 Computer Equipment		0	314,079	(126,343)	187,736	0	(105,666)	82,070	0	0	0
Recreation and culture											
Lease - 06 Pool Cleaner		17,858	0	(9,621)	8,237	14,431	(9,408)	13,260	8,237	(8,237)	0
Lease - 07 Gym Equipment		24,542	9,603	(25,333)	8,812	0	(6,385)	2,427	0	0	0
Lease - 08 Restaurant - Salt		93,454	0	(23,205)	70,249	0	(34,603)	35,646	62,432	(34,603)	27,829
Lease - 11 Car Park 12 A+B		19,439	0	(19,439)	0	0	0	0	6,986	0	6,986
Lease - 12 Car Park 19		762,717	0	(88,889)	673,828	0	(91,506)	582,322	673,828	(91,507)	582,321
Lease - 14 RFID - Library		51,028	200,375	(77,616)	173,787	(91,091)	(32,087)	50,609	37,167	(14,326)	22,841
Total Lease Liabilities	11(b)	1,439,590	2,190,014	(1,074,488)	2,555,116	(741,152)	(641,906)	1,172,058	1,838,177	(613,662)	1,224,515

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

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term	Interest Rate
					\$	\$	\$		
Governance									
Lease - 02 CRT & MIS		02	C D SA (WA) Pty Ltd	1/10/2025	(1,311)	(1,225)	(1,981)	60 months	3.00%
Lease - 05 MS Surface		05	Capital Finance	30/06/2025	0	(14,468)	(23,886)	36 months	3.00%
Lease - 10 Data Centre		10	Rosecrown Investments T/as Professionals Fremantle		0	0	0	60 months	3.00%
Lease - 13 IT Server		13	Vestone Capital Pty Ltd	1/04/2025	(22,326)	(4,721)	(41,513)	60 months	4.66%
Lease - 15 IT Equipment		15	Vestone Capital Pty Ltd	1/01/2026	(1,153)	0	(763)	59 months	4.08%
Lease - 16 Computer Equipment		16	Vestone Capital Pty Ltd	2/01/2026	(5,242)	0	(12,290)	60 months	4.08%
Recreation and culture									
Lease - 06 Pool Cleaner		06	John Shenton Pumps	30/04/2024	(182)	(113)	(399)	24 months	3.00%
Lease - 07 Gym Equipment		07	Capital Finance	24/06/2024	(120)	0	(414)	48 months	3.00%
Lease - 08 Restaurant - Salt		08	Department of Planning, Lands and Heritage	30/06/2025	(1,397)	(1,397)	(2,402)	120 months	3.00%
Lease - 11 Car Park 12 A+B		11	Burgess Rawson	31/08/2022	0	0	(43)	120 months	3.00%
Lease - 12 Car Park 19		12	Burgess Rawson	31/03/2030	(18,493)	(18,494)	(21,110)	120 months	3.00%
Lease - 14 RFID - Library		14	Macquarie Bank -Vestone Capital Pty Ltd	31/12/2025	(2,722)	(1,273)	(10,359)	60 months	3.96%
Total Finance Cost Payments					(52,946)	(41,691)	(115,160)		

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

30. RESERVE ACCOUNTS	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Cash-in-lieu of public open space reserve	621,404	0	0	621,404	621,404	0	(401,075)	220,329	624,404	0	(3,000)	621,404
(b) Specified area rate reserve - Leighton Precinct Maintenance Reserve	221,673	80,697	(48,830)	253,540	188,877	80,697	(55,000)	214,574	211,419	62,897	(52,643)	221,673
(c) Service charge reserve - White Gum Valley Precinct Community Bore Reserve	31,114	8,804	(3,236)	36,682	24,479	8,804	(8,804)	24,479	24,479	8,804	(2,169)	31,114
	874,191	89,501	(52,066)	911,626	834,760	89,501	(464,879)	459,382	860,302	71,701	(57,812)	874,191
Restricted by council												
(d) Cantonment Hill Master Plan Reserve	117,868	0	0	117,868	117,868	0	0	117,868	117,868	0	0	117,868
(e) Community Care Programs Reserve (Previously HACC)	6,386	0	0	6,386	6,386	0	0	6,386	6,386	0	0	6,386
(f) Fleet Reserve	500,000	0	(426,390)	73,610	500,000	0	(500,000)	0	0	500,000	0	500,000
(g) Fremantle Markets Conservation Reserve	70,132	0	0	70,132	70,132	0	(70,132)	0	70,132	0	0	70,132
(h) Fremantle Oval Reserve	30,350	500,000	(30,350)	500,000	30,350	0	(12,168)	18,182	42,230	0	(11,880)	30,350
(i) Hilton Park Sports Reserve	2,000,000	500,000	(208,751)	2,291,249	2,000,000	0	(780,000)	1,220,000	0	2,000,000	0	2,000,000
(j) Investment Fund Reserve	768,017	2,981,860	(225,086)	3,524,791	659,792	4,600,000	(547,315)	4,712,477	0	1,172,506	(404,489)	768,017
(k) Leisure Centre Upgrade Reserve	33,599	500,000	0	533,599	33,599	0	0	33,599	33,599	0	0	33,599
(l) Parking Dividend Equalisation Reserve	5,486,080	73,433	(32,296)	5,527,217	5,033,111	73,438	(3,951,000)	1,155,549	5,341,962	1,190,384	(1,046,266)	5,486,080
(m) Parks Recreation and Facilities Reserve Sustainability Investment Reserve	97,771	0	0	97,771	97,771	0	0	97,771	97,771	0	0	97,771
(n) (Previously Renewable Energy Investment Reserve)	59,510	149,160	(800)	207,870	59,510	250,000	(31,510)	278,000	59,510	0	0	59,510
(o) South Beach Reserve	500,000	2,650,000	(19,881)	3,130,119	500,000	0	(500,000)	0	0	500,000	0	500,000
	9,669,713	7,354,453	(943,554)	16,080,612	9,108,519	4,923,438	(6,392,125)	7,639,832	5,769,458	5,362,890	(1,462,635)	9,669,713
	10,543,904	7,443,954	(995,620)	16,992,238	9,943,279	5,012,939	(6,857,004)	8,099,214	6,629,760	5,434,591	(1,520,447)	10,543,904

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

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

30. RESERVE ACCOUNTS (Continued)

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

Name of reserve account Restricted by legislation/agreement	Purpose of the reserve account
(a) Cash-in-lieu of public open space reserve	To hold any monies received as contribution for cash in lieu of public open space.
(b) Specified area rate reserve - Leighton Precinct Maintenance Reserve	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.
(c) Service charge reserve - White Gum Valley Precinct Community Bore Reserve Restricted by council	To fund the associated costs required to maintain the community bore within the WGV development.
(d) Cantonment Hill Master Plan Reserve	To fund capital works at Cantonment Hill in accordance with the Cantonment Hill Master Plan.
(e) Community Care Programs Reserve (Previously HACCC)	To fund Community Care Programs.
(f) Fleet Reserve	To replace City's vehicles fleet when required.
(g) Fremantle Markets Conservation Reserve	To fund conservation works to the Fremantle Markets.
(h) Fremantle Oval Reserve	To fund capital and business planning costs associated with the redevelopment of the Fremantle Oval precinct.
(i) Hilton Park Sports Reserve	To fund sporting, infrastructure and facility improvements in and around Hilton Park Sports Reserve.
(j) Investment Fund Reserve	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.
(k) Leisure Centre Upgrade Reserve	To provide funds for major upgrading and refurbishment works at the Fremantle Leisure Centre.
(l) Parking Dividend Equalisation Reserve	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. Provide temporary funding to the City for its initial contribution to the Hilton Underground Power project. This funding will be returned to the Reserve annually via a service levy on residential consumers within the Hilton Underground Power project.
(m) Parks Recreation and Facilities Reserve	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) Sustainability Investment Reserve (Previously Renewable Energy Investment Reserve)	Invest in projects that promote positive sustainability and renewable energy related outcomes or projects and programs that support net zero outcomes or develop options for net zero. If no sustainability or renewable energy related projects can be identified, the fund will accumulate that year's contribution.
(o) South Beach Reserve	To fund infrastructure and facilities improvement.

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

31. 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 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash In Lieu of Parking	469,360	0	0	469,360
Cash In Lieu of Public Open Space				
37 Strang Street subdivision	85,673	0	0	85,673
Bequests				
Gwenth Ewens	31,901	2,447	(5,620)	28,728
John Francis Boyd	2,700	0	0	2,700
Victor Felstead	11,305	5,686	(7,500)	9,491
Unclaimed Funds - Debtors	4,441	0	0	4,441
Unclaimed Funds - Stale Cheques	48,602	3,999	(52,601)	0
Miscellaneous	290,176	0	(166,172)	124,004
Trust Interest	56,146	0	0	56,146
	<u>1,000,304</u>	<u>12,132</u>	<u>(231,893)</u>	<u>780,543</u>

ACKNOWLEDGEMENT OF COUNTRY

Wanjoo Nidja Walyalup – Whadjuk Land. Welcome, this is Fremantle, Whadjuk land. In the Nyoongar language the Fremantle area is called Walyalup, meaning place of the Walyo or Woylie, a small brush-tailed bettong or kangaroo rat.

The local Whadjuk people, part of the larger Nyoongar Aboriginal nation in the southwest of Western Australia, have a connection to country that dates back over 50,000 years. Manjaree is the name Whadjuk people gave to the area around Fremantle, near the limestone hill at Arthur Head and Bathers Beach. In the local Whadjuk dialect it translates to ‘fair exchange’. The Manjaree Trail, starting near Kidogo Arthouse, explains Nyoongar seasons, bush tucker, trade, and other customs relevant to Manjaree.

Sites along this trail are of tremendous importance to the Whadjuk people as they were places where valuable items were traded, families gathered for kinship and law making, and where young men and women who had ‘come of age’ met their future husbands and wives. While some of the sacred meeting places in and around Walyalup look very different in the present day, they still hold significance for local Whadjuk people.

The City of Fremantle acknowledges the Whadjuk people as the Traditional Owners of the great Fremantle / Walyalup area and we recognise that the cultural and heritage beliefs are still important today.

Introduction

Welcome to the City of Fremantle’s Annual Report 2024!

Our Annual Report is a way of communicating to our ratepayers, the community and the wider public how the City has performed during the past financial year. It’s a summary of how we’ve managed community assets, delivered activities and services, and met our financial obligations. It’s also an important way to measure our progress against our single most important driver – the Strategic Community Plan.

We always welcome input and feedback from our community and businesses. If you’d like to get in touch, or to know more about the City of Fremantle and how it runs, contact 1300 693 736 or TTY +61 8 9432 9777, or visit www.fremantle.wa.gov.au

Our City

Fremantle is the second metropolitan city in Perth, located 20km south-west of the Central Business District. The City includes the Port of Fremantle and the suburbs of Fremantle, Beaconsfield, Hilton, North Fremantle, O’Connor, Samson, South Fremantle and White Gum Valley.

Fremantle | Walyalup is located in Whadjuk Nyoongar Boodja (country). The area has significant spiritual importance, informing dreamtime stories and being an historical area of importance for ceremonies, cultural practices and trade. The City includes a number of Aboriginal heritage sites under the *Aboriginal Heritage Act 1972* (WA).

GEOGRAPHICAL AREA 19.3km ²	POPULATION 33,749 (2022) ¹	PERCENTAGE BORN IN AUSTRALIA/OVERSEAS 70.9%/ 29.1% (2021) ¹
ABORIGINAL AND TORRES STRAIT ISLANDER 552 or 1.7% (2021) ¹	MEDIAN AGE 42 (2021) ¹	AVERAGE NUMBER PER HOUSEHOLD 2.2 (2021) ¹
GRP \$4.57 billion ¹	BUSINESSES 5,023 (2022) ²	EMPLOYED IN FREMANTLE 27,577 (2021) ³

Source: Australian Bureau of Statistics June 2021¹ and June 2022²; National Institute of Economic and Industry Research (NIEIR) June 2022. Compiled and presented in *economy.id* by .id (informed decisions)³.

MAYOR'S MESSAGE

The past year has been one of listening to community, strengthening relationships and delivering on the things that matter to the people of Fremantle.

Everything we do as a Council reflects the ambitious goals we have set as a community, and these goals form the new Strategic Community Plan 2025-2035. This is our City's most significant document. It establishes the vision, outcomes and objectives of our community, and will inform and guide us as we move forward over the next ten years. The transition to the new Strategic Community Plan follows a long period of community engagement, when thousands of community members shared with us their vision, dreams and ideas for an even better Freo. From this consultation, a new vision was created covering five key themes: *A Liveable City* that is vibrant, socially connected and desirable; *A Thriving City* with a prosperous and innovative economy; *A Creative City* that is inspiring, diverse and dares to be different; *A Resilient City* that plans for the future and is empowered to take action; and *An Inclusive City* that welcomes, celebrates and cares for all people, cultures and abilities.

I am very proud of our new Strategic Community Plan, and I'd like to thank all those who took the time to engage with us.

2024 saw the formation of a new Walyalup Reconciliation Action Plan (WRAP) working group, made up of Aboriginal Elders and representatives, Elected Members, community members and myself. The new WRAP has a focus on truth telling, and the City's year-long program of Truth Telling was launched in March with a powerful ceremony on Manjaree|Bathers Beach. The big crowd heard from local Elders, went on cultural tours and shared their thoughts on how they'd like to learn about the truth of our shared history. I am so proud of our City's commitment to this, and for the strong community support.

The Arts, Culture & Creative Strategy 2024-2034 was endorsed by Council in April 2024, and will continue to provide a roadmap for nurturing creativity and connection in our city. The City of Fremantle's aspiration to commission a major public artwork for Walyalup Koort received significant support through a grant from Lotterywest. *Kaarl Boyak Naariny* (Fire is Burning on the Rocks) by local artists Sharyn Egan and Simon Gilby will be a powerful, contemporary public artwork that respects and recognises the entire Nyoongar Nation and creates a Nyoongar sense of place in Walyalup Koort.

We all know that Fremantle is a proud festival city, and during 2023-24 there were just so many highlights. Wardarnji, the spectacular annual Nyoongar performance and storytelling event, was again held at Esplanade Park, and over 3,000 people attended on the day. 10 Nights in Port and Hidden Treasures warmed up our town during winter, the Heritage Festival was an invaluable insight into our past, and of course, the Fremantle International Street Arts Festival put us on the national stage, attracting well over 100,000 visitors.

Some of our key assets received a boost during the year. Important dune restoration took place at Port Beach, the Fremantle Arts Centre finally received its new roof, and construction of the new change facility at South Beach commenced.

These are just a few of the many highlights and achievements over the past 12 months. During this time, Council has focused on delivering the projects, events and initiatives that matter most to our community. I would like to thank my Council colleagues, the City's CEO and staff for their dedication and contributions throughout the year. And thank you to the Fremantle community for your support and engagement along the way as we strive to make Fremantle the best it can be.

Hannah Fitzhardinge, Mayor

CEO'S MESSAGE

Fremantle's revitalisation continues, and I'm pleased to report that we are in a strong and sound position, and well and truly on track to realising the community's vision for our City. The past financial year was about setting up for further renewal, with a priority to deliver the things that matter to the community like improvements to roads, footpaths, lighting, building maintenance, services, parks, playgrounds and public toilets. 2023-24 also saw the delivery of several major upgrades to City assets, including a new roof for the Fremantle Arts Centre, dune restoration at Port Beach, commencement of the South Beach change facility, and a new bowling green at Hilton Park. Extensive work has been done on the proposed redevelopment of the Fremantle Oval Precinct, which will be a once-in-a-generation game changer for the City.

With the end of our Strategic Community Plan 2015-2025 approaching, the City commenced many rewarding rounds of community engagement, including the successful Let's Talk, Freo!, which engaged with thousands of Fremantle residents right across the city. I am very proud of the new Strategic Community Plan 2024-2034, and of the community input that informed it. Together with the Corporate Plan, it outlines the City's vision and agenda for the next four and ten years respectively, and I thank the Fremantle community for their enthusiastic involvement.

Other strategic plans adopted this year include the Arts, Culture and Creative Strategy 2024-2034; the Youth Strategy 2024-2034; and the Public Open Space Strategy.

In line with the local government reforms introduced by the state government, at the 2023 local government elections our six wards were reduced to four - Central, Coastal, East and North, and council representation was reduced from 12 to 10. In 2025 it will be reduced to eight.

Fremantle continues to attract new businesses, and we have 41 more businesses in our city centre. Our award-winning Visitor Information Centre welcomed 42,450 interstate and international visitors, and over 30,000 passengers visited Fremantle from 31 cruise ships.

Developers also have showed faith in Fremantle, investing over \$500m in development through planning and building applications.

Arts, culture and inclusion continue to be a strong part of our identity, and among many highlights, one was a reinvigorated Fremantle International Street Arts Festival, which saw over 115,000 people attend in 2023. Following the forming of a new Walyalup Reconciliation Action Plan working group, the City's Truth Telling program was launched at Bathers Beach.

Of course, Fremantle is much more than the CBD, and 2023-24 saw a renewed focus on our suburbs. New Verge and Urban Garden Guidelines provided assistance to residents, and over 10,000 plants were provided to the community through the verge garden plants program.

Conservation and sustainability are central to our operations as we move towards net zero emissions. Friends Of groups, schools and community groups planted over 25,000 plants, while 533 trees were planted across the suburbs.

Even our waste is award winning! Fremantle was the recipient of the 2023 Waste Sorted Award, and the 2023 Containers for Change Maker Award. Around 60% of domestic waste was diverted from landfill, and our Containers for Change program saw a record number of containers returned – over seven million, a 10.5% increase over the previous year. Our new pre-booked bulk verge collection system resulted in significant improvements in street amenity, customer service and resource recovery.

We have continued to deliver on the City's Destination Development Strategic Plan with series of initiatives and projects that have focused on promoting Fremantle as a visitor destination via the City's award-winning destination marketing brand - This is Fremantle. As this program moves into its next phase a key focus will be on delivery of destination development related initiatives that seek to improve on ground visitor experience and amenity.

This Annual Report shows that the City is financially secure and responsible, and we are able to demonstrate a commitment to fiscal responsibility, transparency, and community-focused investment. This financial stewardship ensures the City's current stability as well as securing our future prosperity. We continue to act in the best interests of our community, balancing financial prudence with strategic investment in key infrastructure projects that will contribute to the sustainable growth of Fremantle.

I would like to express my gratitude to the Mayor and Elected Members for their ongoing support and commitment to our city and our community. I would also like to thank City staff for their collaborative efforts in continuing to deliver best outcomes for Fremantle.

Glen Dougall, Chief Executive Officer

MEET YOUR COUNCIL

Mayor Hannah Fitzhardinge

Elected Councillor 2017 – 2021. Elected Mayor 2021-2025

Hannah is a graduate of the Australian Institute of Company Directors and has served on multiple boards. She has extensive experience in corporate affairs, government approvals, strategic communications, and the resources sector.

Hannah views collaboration, engagement and leadership as key to positioning and advancing the City's future.

Committees and groups:

- Audit and Risk Management Committee
- CEO Performance Review Committee
- International Relations Working Group
- Walyalup Reconciliation Action Plan Working Group
- Fremantle Oval Project Working Group
- Economic Development Strategy 2024 Working Group
- City Plan Engagement Working Group
- Towards 2029 Working Group
- Community Emissions Working Group
- Resource Recovery Group
- Perth South-West Metropolitan Alliance

CENTRAL WARD

Cr Jenny Archibald

Elected 2017-2025. Elected Deputy Mayor 2023.

Jenny previously served as a Councillor from 1990 to 1994, and as Mayor from 1994 to 1997. She holds several board positions and is currently Vice Chairman of the State Library of Western Australia Board. Jenny is a strong supporter of the community voice and the protection of the character and identity of Fremantle.

Committees and groups:

- Audit and Risk Management Committee
- CEO Performance Review Committee
- Walyalup Reconciliation Action Plan Working Group
- Resource Recovery Group
- Economic Development Strategy 2024
- City Plan Engagement Working Group
- Towards 2029 Working Group
- Community Emissions Working Group

Cr Geoff Graham

Elected 2019-2027

Geoff served two previous terms as councillor (1997–2001 and 2003–2007). He has extensive experience in state government, justice and health, and is a Justice of the Peace. With his strong interest in sporting clubs, he has served on numerous community-based committees.

Geoff's focus is on planning, heritage and sport and recreation, and views the development of the Heart of Beaconsfield and Fremantle Oval as critical.

Committees and groups:

- CEO Performance Review Committee
- International Relations Working Group
- Hilton Park Precinct Project Working Group
- Western Australian Local Government Association South Metropolitan Zone (WALGA Zone)
- City Plan Engagement Working Group

EAST WARD

Cr Frank Mofflin

Elected 2019-2027

Frank served as Deputy Mayor 2021-2023. He has significant corporate experience in the resources sector and chairs the board of Fremantle College.

Frank has a strong commitment to Fremantle's economic development and infrastructure improvements, ensuring these align with community expectations around quality and accessibility.

Committees and groups:

- Audit and Risk Management Committee
- Hilton Park Precinct Project Working Group
- Fremantle Oval Project Working Group
- Economic Development Strategy 2024 Working Group

Cr Ben Lawver

Elected 2021-2025

Ben was previously on the Westport Taskforce, the WA Port Operations Taskforce, and the Freight Logistics Council of Western Australia.

He is an active member of community groups and committees, a strong supporter of local businesses and seeks to ensure neighbourhoods have a voice in their growth and development.

Committees and groups:

- CEO Performance Review Committee
- Walyalup Reconciliation Action Plan Working Group
- Hilton Park Precinct Project Working Group
- South West Metropolitan Regional Road Group
- Towards 2029 Working Group
- Community Emissions Working Group
- Metro Inner-South Joint Development Assessment Panel (JDAP)
- South West Environmental Forum (Deputy)
- South West Corridor Development Foundation (Deputy)

Cr Fedele Camarda

Elected 2021-2025

Fedele is a fourth-generation fisher and a primary school teacher. He is vice chair of the Western Rock Lobster Council, a representative on the Fremantle Maritime Advisory Group, and has been active in coaching of local sports teams.

Fedele champions grass roots advocacy to Council, to ensure Council works effectively for the community.

Committees and groups:

- Audit and Risk Management Committee
- International Relations Working Group
- Hilton Park Precinct Project Working Group
- Fremantle Oval Project Working Group
- City Plan Engagement Working Group
- Towards 2029 Working Group
- Community Emissions Working Group

COASTAL WARD

Cr Adin Lang

Elected 2017-2025

Adin has qualifications in Environmental Science and Business. In 2016 Adin received Fremantle's Citizen of the Year Award for supporting the transition of Hollis Park, South Fremantle.

Adin supports increasing the rate base in Fremantle, economic development to establish Fremantle as a genuine second city to Perth, support for the disadvantaged, an active community and continued beautification of Fremantle.

Committees and groups:

- South West Environmental Forum
- South West Corridor Development Foundation

Cr Andrew Sullivan

Elected 2009-2025

Andrew had two terms on Council in the 1990s and served as Deputy Mayor from 2019-2021. With his qualifications in Architecture, Andrew remains involved in urban design and coastal planning issues.

Andrew is focused on revitalising Fremantle's core, developing village nodes in each community, supporting the vibrancy and sustainability of Fremantle urban forestation, and recreation and cultural activities.

Committees and groups:

- Walyalup Reconciliation Action Plan Working Group
- CEO Performance Review Committee
- Hilton Park Precinct Project Working Group
- Fremantle Oval Project Working Group
- Metro Inner-South Joint Development Assessment Panel (JDAP)
- Economic Development Strategy 2024 Working Group

Cr Jemima Williamson-Wong

Elected 2023-2027

A student of Law and Sustainable Development at Murdoch University, Jemima has been involved in the climate movement for many years, and currently acts as a WA State Coordinator for the Australian Youth Climate Coalition.

As a fifth-generation Fremantle resident, Jemima holds a deep love for the remarkable Fremantle community. She remains inspired by the community's commitment to high stakes issues and feels encouraged to contribute to a better future for all.

Committees and groups:

- Walyalup Reconciliation Action Plan Working Group
- Local Emergency Management Committee
- Community Emissions Working Group
- Metro Inner-South Joint Development Assessment Panel (JDAP) (Deputy)

NORTH WARD

Cr Ingrid Van Dorssen

Elected 2023-2027

Ingrid has a Bachelor of Arts in Urban and Regional Planning, and her professional career includes working as a town planning consultant and project manager for a not-for-profit community housing provider.

Ingrid is committed to working proactively and collaboratively with the community and all stakeholders to ensure we get the best outcomes for the people who live and work here, and for the future of Fremantle.

Committees and groups:

- Audit and Risk Management Committee
- City Plan Engagement Working Group
- International Relations Working Group
- Economic Development Strategy 2024 Working Group
- Metro Inner-South Joint Development Assessment Panel (JDAP)
- Western Australian Local Government Association South Metropolitan Zone (WALGA Zone)

**Cr Doug Thompson
Elected 1988-2025**

An experienced and long-term councillor, Doug holds qualifications in Humanities and Education. He has served on the State Council for the Western Australian Local Government Association and is the City's representative on the Southern Metropolitan Regional Council.

Doug is committed to realising the vision, objectives and outcomes of FREO 2029 and the City's Strategic Community Plan and is a strong advocate for achieving a circular economy for waste minimisation.

Committees and groups:

- Audit and Risk Management Committee (Deputy)
- Western Australian Local Government Association South Metropolitan Zone (WALGA Zone)

ACKNOWLEDGEMENT OF PREVIOUS ELECTED MEMBERS

The following members served for part of the financial year:

- Cr Marija Vujcic, South Ward

- Cr Bryn Jones, North Ward
- Cr Su Groome, East Ward
- Cr Rachel Pemberton, City Ward

EXECUTIVE LEADERSHIP TEAM

- Glen Dougall, Chief Executive Officer
- Matt Hammond, Director—City Business
- Pete Stone, Director—Creative Arts and Community
- Graham Tattersall, Director—Infrastructure
- Russell Kingdom, Director—Planning, Place and Urban Development

“The Strategic Community Plan 2024-2034 establishes the vision, outcomes and objectives of the Fremantle community. These objectives outline the City’s priorities, now and into the future. No one priority is more substantial than another; each works in conjunction with the others to deliver on our community’s overall vision.”

A NEW STRATEGIC COMMUNITY PLAN

The Strategic Community Plan (SCP) outlines the community’s long-term vision, values, aspirations and priorities, and is the City’s most significant guiding document. Each SCP informs the City’s planning, budgeting, resource allocation and service delivery for the next decade, but it’s not a static document – it is regularly reviewed and updated to ensure it remains aligned with the community’s vision for Fremantle’s future.

The Strategic Community Plan 2015-25 established a vision for Fremantle as a destination city, with seven key focus areas:

- Economic development
- Environmental responsibility
- Transport and connectivity
- Character, culture and heritage
- Places for people
- Health and happiness
- Capability

With that SCP nearing its end, the City commenced an intensive campaign of community consultation to inform the new one.

Consultation for the Strategic Community Plan 2024-2034 began in 2021 and led to the City’s largest-ever community engagement program, *Let’s Talk, Freo!* in the first half of 2023.

Consultations reflected on issues including Fremantle as an artistic and creative hub and a learning city; positioning Fremantle for growth, supporting the City centre to flourish, reducing our environmental footprint and responding to climate change, and driving economy and employment.

Let's Talk, Freo! involved letterbox drops, online surveys, workshops, competitions, newsletters, ambassadors, local advertising and the hosting of more than thirty-six events across Fremantle, culminating in the Weekend of Courageous Conversations at the Fremantle Town Hall attended by approximately 200 people.

In total, it reached almost 5,000 people in face-to-face and online interactions, resulting in over 5,000 thoughts and ideas from the public.

Following the review, Council adopted the new Strategic Community Plan in May 2024 – the Strategic Community Plan 2024-34. Directly influenced by the community's feedback, the vision features five key themes.

OUR VISION FOR FREMANTLE

A Liveable City: A liveable city that is vibrant, socially connected and desirable

A Thriving City: A thriving city with a prosperous and innovative economy

A Creative City: A creative city that is inspiring, diverse and dares to be different

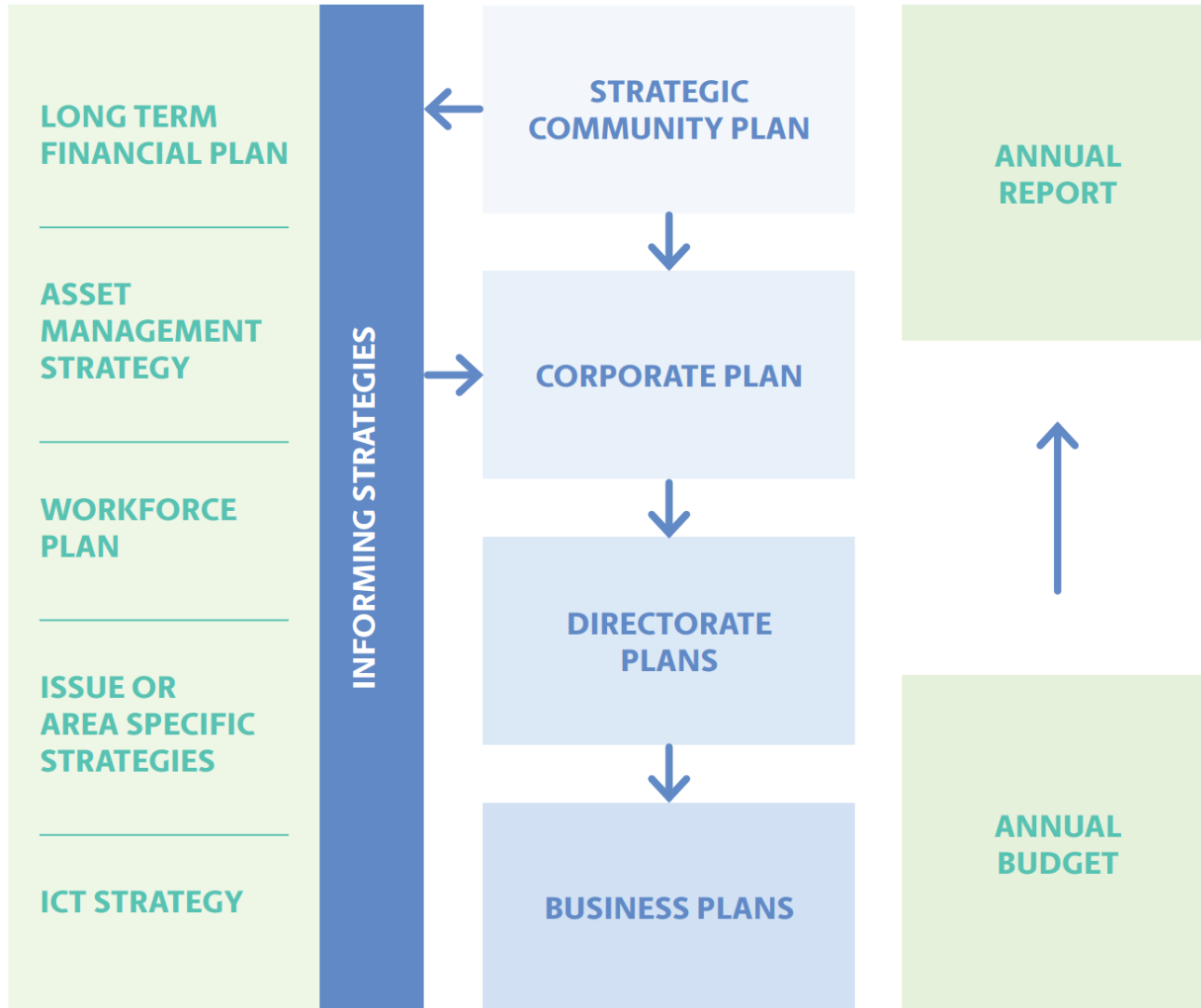
A Resilient City: A resilient city that plans for the future and is empowered to take action

An Inclusive City: An inclusive city that welcomes, celebrates and cares for all people, cultures and abilities

CORPORATE PLAN

In June, Council adopted the Corporate Plan 2024-28, which outlines how the City will align its activities to each of themes of the new Strategic Community Plan 2024-34. Key projects, plans and strategies that are already underway or about to commence have been grouped under the themes: Liveable, Thriving, Creative, Resilient, and Inclusive.

OUR INTEGRATED PLANNING FRAMEWORK



Summary Financial Performance

\$748.4m

Total value of City owned and controlled assets

\$1,507,843

Capital revenue

\$17m

Increase in Net Asset value for the City

\$6.3m

Earned more operating revenue than budgeted

\$96,360,007

Generated operating revenue

Income

As at 2023–24, the City owned and controlled assets with a total value of \$748,355,205 and generated operating revenue of \$96,360,007 and capital revenue of \$1,507,843. The City’s fiscal performance for the financial year evidenced the following:

- Increased the Net Asset value for the City by \$17 million.
- Ended the year with a Net Result in the Statement of Comprehensive Income of \$2.3 million.
- Earned \$6.3M more operating revenue than budgeted.
- Provided funding for the multitude of programs and services as detailed in the Annual Report, to deliver to the strategic objectives as set by the community.

2023/24 HIGHLIGHTS AT A GLANCE

Top Capital Projects

- A new playground at Leighton Beach
- Dune restoration at Port Beach
- A new roof at the Fremantle Arts Centre
- A new footpath linking Victoria Quay and the Fishing Boat Harbour
- A new bowling green at Hilton Park
- Road re-surfacing projects in Fremantle, Beaconsfield and Samson
- Carpark upgrade projects in the CBD
- Footpath renewal projects in Fremantle, North Fremantle and South Fremantle.

Top Events and Services

- A reinvigorated Fremantle International Street Arts Festival
- Delivery of popular school holiday activations across Fremantle
- Opening of the Fremantle History Centre
- The City's Truth Telling program launched
- The Local Government Ward Review.

Top Strategic Plans

- The Strategic Community Plan 2024-2034
- The Arts, Culture and Creative Strategy 2024-2034
- The Youth Strategy
- The Public Open Space Strategy

CITY TEAMS: Functions, highlights, stats and strategies

Office of the Chief Executive

- Governance
- People And Culture
- Business Transformation
- Corporate Communications

Governance

Key Functions

- Ensures effective performance and compliance with legislative requirements applicable to local government
- Supports Council, including the preparation of agendas and minutes and other meeting papers
- Maintains registers and other matters of compliance
- Works collaboratively across the organisation providing governance advice, coordinating organisational policies, risk and governance activities, and preparing relevant reports as required.

Highlights

- Council Meetings: In 2023–24, Governance prepared meeting papers collectively for 30 Council and Committee meetings and one Special Council Meeting
- City policies: Two policies were created, and eleven policies were reviewed and amended
- Local Laws: The Cat Management Local Law 2020 was amended
- Local Government elections and ward review:
 - In line with the local government reforms being introduced by the state government, the City of Fremantle implemented changes to the ward boundaries and council representation for the 2023 local government election.
 - The changes were adopted by Council in January 2023 and were subsequently endorsed by the Minister for Local Government and approved by the Governor of Western Australia.
 - The approved changes came into effect from the October 2023 Local Government Elections. The wards are now named Central, Coastal, East and North.

- The City is transitioning to a new Council Representation structure, reducing the number of offices of councillor in two stages. For the 2023 election, council representation was reduced from 12 to 10. In 2025 it will be further reduced, from 10 to eight.
- In the 2023 local government election four vacancies were up for election in the new wards. Following the election, the six Councillors not up for election were allocated to the closest new ward.
- Register of Complaints
 - No complaints were made in the 2023-24 period. In 2023–24, \$990.00 (incl. GST) was paid to the Department of Local Government, Sport and Cultural Industries for the Local Government Standards Panel (Standards Panel) deliberation on one or more complaints of minor breach submitted by the Complaints Officer in the previous reporting period.

People and Culture

Key Functions

- Work Health and Safety
- People and Culture Advisory
- Organisational Development

Highlights

- Completed negotiations on both of the City’s Industrial Agreements
- Introduced service recognition for employees reaching tenure milestones of 10, 20, 30 and 40 years
- Introduced the Dtabakaarn Safety Award to recognise people who go above and beyond to make work safe, and an annual Kooba Djinda award to recognise one of the nominees from the seasonal Djinda awards
- Refreshed Code of Conduct training and made available to all staff
- Introduced a nursing room to support parents returning to work after giving birth
- Commenced implementation of ‘Walyalup Learning, a learning and training module to support ongoing development of staff as well as to meet compliance requirements
- Enhanced benefits program through joining the Fitness Passport scheme
- **Staff snapshot:**
 - The Executive Leadership Team consisted of 5 males

- The Management Leadership Team consisted of 9 female and 8 male managers
- ATSI 1.9%
- Disability 1.7%
- 123 requisitions (recruitment)

EMPLOYEE REMUNERATION

As per the requirements of the Local Government (Administration) Regulations 1996, tabled below are the number of City of Fremantle employees earning over \$130,000 per annum.

<i>Salary Range</i>	<i>No. employees</i>
\$130,000-\$140,000	11
\$140,000-\$150,000	5
\$150,000-\$160,000	5
\$160,000-\$170,000	8
\$170,000-\$180,000	1
\$180,000-\$190,000	2
\$190,000-\$200,000	
\$200,000-\$210,000	
\$210,000-\$220,000	1
\$220,000-\$230,000	2
\$230,000-\$240,000	
\$240,000-\$250,000	1
\$250,000-\$260,000	
\$260,000-\$270,000	
\$270,000-\$280,000	
\$280,000-\$290,000	
\$290,000-\$300,000	
\$300,000-\$310,000	

\$310,000-\$320,000	
\$330,000-\$340,000	1

*CEO's salary

- The remuneration paid to the CEO during the financial year was \$336,000 + 11% super

Business Transformation

Key Functions

- Business improvement & transformational change
- Build organisational performance through capability improvement
- Corporate Planning & reporting
- Align the organisation to deliver on the Strategic Community Plan
- Monitor organisational performance to ensure focus is maintained on the right things

Highlights

- Aligned all projects and services to the Strategic Community Plan 2024-2034
- Created and adopted the Corporate Plan 2024-2029 to enable delivery against the SCP.
- Established a reporting framework, methodology and process to effectively monitor performance against the SCP
- Launched a pilot leadership program to build capability of leaders in the organisation.
- Continued the Mentoring Program to build relationships and a cross-collaborative culture within the organisation
- Commenced service reviews, establishing a robust framework and methodology to investigate and implement service improvements in line with community and customer expectations.

Corporate Communications

Key Functions

- Provides informative and transparent communications to residents about initiatives, events and matters of interest to residents and stakeholders

- Utilises a variety of platforms to deliver information to the public, including traditional media, social media, videography and photography

Highlights

- Produced 85 media releases
- Delivered 64,837 copies of the Fre-Oh! magazine to residents' homes
- Delivered 3,870 additional copies of Fre-Oh! magazine to local venues and local businesses by hand
- More than 300,000 new website users*
- Website pages viewed more than one million times*
- 3,791 subscribers to Freo Weekly, the City's official e-newsletter
- Freo Weekly clickthrough rate: 51%
- Total Facebook reach (30 June 2024): 599,400
- Facebook followers (30 June 2024): 26,400
- Total Instagram reach (30 June 2024): 59,600

*Estimated annual average due to incomplete data

CREATIVE ARTS AND COMMUNITY

- Arts and Culture
- Community development
- Fremantle Community Legal Centre
- Customer service
- Lifelong learning
- Visitor information services
- Fremantle Leisure Centre

Arts and Culture

Key Functions

- Enable, create and deliver programs to enhance positive cultural change and prosperity
- To be dynamic, evolving and responsive to the current environmental context
- Create and manage ambitious creative spaces to get the best possible outcomes for the community and local arts industry
- Advocate, invest in and support the arts, culture and creative industries
- Adopt sustainable practice, actions and plans to best utilise resources

Highlights

- Council endorsed the Arts, Culture & Creative Strategy 2024-2034 in April 2024. The Strategy and accompanying Action Plan was created based on extensive community consultation and provides a roadmap for the organisation and community in nurturing creativity and connection in Fremantle | Walyalup
- The annual Nyoongar performance event Wardarnji attracted an audience of 3,000, with more than 150 artists held at Esplanade Park.
- The Revealed Exhibition and Art Market at the Fremantle Arts Centre in partnership with Aboriginal Arts Centre Hub of WA championed new and emerging Aboriginal artists across the State and with an audience of 17,000 plus.
- The City's aspiration to commission a major public artwork for Walyalup Koort received significant support through a \$949,993 grant from Lotterywest.
- To celebrate the Christmas holiday season, the community was invited to help weave together the Walyalup Christmas Balga's by artist Sharyn Egan, exhibited in the Walyalup Civic Centre foyer

- The City produced the Walaylup | Fremantle Festival - Ten Nights in Port & Hidden Treasures in Winter that engaged with 29,179
- Fremantle Art Centre celebrated its 50th year as one of the states leading art centres in Western Australia.
- ARBORIALIS Luminarium, a giant inflatable architectural structure totalling 1,000m² of glowing spaces, attracted over 21,000 visitors to the Fremantle Arts Centre.
- A refreshed and rebranded Moore's Building Art Space hosted over 12 exhibitions
- A packed program of free live music on Sunday afternoons occurred through October to March at the Fremantle Arts Centre
- City of Fremantle collections returned to Fremantle Arts Centre with the 'Above Ground Below Ground' exhibition featuring works by significant First Nation artists
- It was the 46th year of the Fremantle Arts Centre Print Award, Australia's most prestigious print prize
- The City co-presented with Fremantle Port Authority instrumental rock band the Dirty Three at the Fremantle Passenger Terminal
- Founding partner of the Fremantle Biennale, the City worked closely with the team to deliver SIGNALS 23, which engaged an audience of 87,000 spanning architectural pavilions, performance art, dance, large-scale visual art installations, drone shows and welcoming ships to safe harbour in the Port.
- Key gallery exhibitions included *Pliable Planes* (November 8-January 28); *Polarity: Fire and Ice* as part of the Perth Festival (February 10-April 28); *Revealed* (May 10-August 4) at the Fremantle Arts Centre
- **Fremantle International Street Arts Festival (FISAF)** showcased the world's best street theatre. The streets of Fremantle were transformed into an open-air theatre of international, national, and local performance artists and musicians. Over 115,000 people attended the 2023 festival.

Key Statistics

- **Overall artists and creatives directly supported by City Arts & Culture programs was 1150. The City's Arts and Culture programs and investment reached an audience of 416,107.**
- **Fremantle Art Centre had over 236,000 website visitors.**
- **FAC Facebook reach: 886, 000**
- **FAC Facebook followers: 44,500**
- **FAC Instagram reach: 441,000**
- **FAC Instagram followers: 38,000**
- **Festivals Facebook followers: 44, 800**
- **Festivals Instagram followers: 10,300**
- **Television coverage across FAC & Festival programs: Over 10 live cross opportunities on major networks**

Community Development

Key Functions

- Programming events and services to increase community participation and resilience in families, youth, older persons and people living alone
- Reconciliation activities and the Walyalup Aboriginal Cultural Centre
- Disability Access and Inclusion
- Sport and Recreation

Highlights

- Celebrated the 10th anniversary of the Walyalup Aboriginal Cultural Centre.
- 48 staff attended Disability Inclusion Checklist for Events and Programs Training
- 30 x \$150 Individual Assistance Grants for over 55 were provided to assist older persons to stay in their home
- The Sports Travel assistance scheme supported 21 young local athletes with financial assistance towards travel expenses for state, national, or international competition
- Awarded \$75 000 in funding, with 11 projects receiving financial support to assist with programs and activities that made a positive contribution to Fremantle
- A Changing Places facility was approved as part of the South Beach changeroom development, allowing people with high support needs to participate in all elements of community life, without having to limit their time out due to concerns about being able to access a suitable toilet
- The launch of the Applications and Open Data Hub, designed to improve and increase digital accessibility, reduce barriers to people with disabilities, and ensure the widespread availability of information to our community
- Hosted 80 volunteers across a wide variety of programs
- Continued to provide legal support to people at risk through the Fremantle Community Legal Service Tenant Advocacy Service
- Delivered a range of free or low-fee classes through the Positive Ageing team
- The City's 'Sing, Swing and Mingle' concert program took out the Partnerships and Collaboration Award at the Local Government Professionals Award
- Completed 70% of the Access and Inclusion Plan 2021-2025 actions, improving access to the City's services, programs, events, and facilities for people with a disability.

The Youth Strategy 2024-2034 is designed to empower young leaders with the knowledge and skills to drive positive social change. In addition to delivering the ChangeMakers Program, the City facilitated over 48 workshops, with circus, skate clinics, yoga, youth cooking classes, Parkour, speed cubing and various wheeled sports held.

The new **Public Open Space Strategy** supports the planning and development of open spaces to encourage and motivate the enjoyment of community recreation activities. The Sport and Recreation team continues to deliver development programs for our local community clubs to ensure their viability.

A new **Walyalup Reconciliation Action Plan** (WRAP) working group was formed, consisting of Traditional Owners, Aboriginal people, the Mayor, Elected Members and community members. The City's Truth Telling program was launched at Bathers Beach, followed by a partnership with the Centre for Stories to develop a series of three backyard Truth Telling events.

The Homelessness Action Plan 2021–24 continues to support the City's most vulnerable and at-risk.

- The Nyoongar Outreach Service continued to engage with the homeless or at risk of homelessness, supporting them with access to crisis and permanent rental accommodation, medical care, blankets and transport.
- A Nurse Practitioner and Mental Health Nurse were employed to undertake mental health outreach in the city centre, and in 23/24 supported more than 100 people with over 300 engagements.
- A weekly clinic in the Walyalup Civic Centre is attended by up to 10 people per clinic.

Fremantle Community Legal Centre

Key Functions

- Delivers year-round duty lawyer service to victims of family violence
- Works collaboratively with the Fremantle Family Violence Service
- Offers a duty lawyer service at Fremantle Magistrates Court
- Partners with UWA, Murdoch and Notre Dame to host law students completing their law degree
- Legal education of law students through its exceptional volunteer program.

Highlights

- Introduced two new programs to enable the Evening Legal Service clinic to be delivered weekly rather than fortnightly
- Provided 189 evening legal service appointments to clients who were not eligible for the usual services
- Hosted an event during The Law Society's weeklong program, opening the doors to the public and providing advice on any area of law. This year FCLC staff and law student volunteers provided advice and legal assistance to 35 clients.
- Together with the City of Fremantle Library, raised awareness for White Ribbon Day with an interactive portrait installation representing the year's victims of family domestic violence, alongside their stories
- Partnered with The Piddington Society to train and supervise law graduates as part of the Piddington Justice Project, a unique program designed for law graduates who are committed to accessing justice, ethics, professional responsibility and collegiality
- Partnered with The Piddington Society to deliver the annual CPD conference. A total of 110 delegates attended.

Key Statistics

- Provision of legal advice: 1361
- Referrals: 420
- New open cases: 204
- Provision of legal information: 313
- 591 legal tasks: 513
- Duty lawyer services: 346

Customer Service

Key Functions

- Serve the community with the highest possible level of customer service, according to our Customer Charter
- Deal with enquiries in a polite and helpful manner, providing clear and relevant information whether in person, by phone or email
- Provide a 24-hour telephone service for after-hours emergency calls
- Continuously improve our processes and procedures

Highlights

The implementation of a new Telephone System for the Customer Contact Centre. The Cisco Web Ex contact centre platform has improved the customer experience.

Key Statistics

- 50,327 calls handled
- Average call wait time of 25 seconds
- 6800 customers served at the front counter
- 23,200 emails responded to
- 127,285 service requests created and responded to
- 1583 applications created
- Customer satisfaction with customer service: 97%
- Customer satisfaction with City business units: 78%

Lifelong Learning

Key Functions

- A contemporary library service and experiences that engage, support and inspire
- Ensure library collections, programs, spaces and the website encourage library users to come back
- Embrace new opportunities and technologies to deliver services that respond to community needs
- Increase participation of families in early years literacy and learning programs
- Provide accessible spaces where people can come together to connect
- Deliver contemporary programming that promotes a love of reading, lifelong learning, increases social inclusion and builds community connections
- Develop and manage library collections which reflect the needs of the community
- Celebrate and recognise Fremantle's Local History Collection as one of the best in WA
- The Meeting Place
- The Toy Library

Highlights

- The History Centre commenced its Friends of the Fremantle History Centre project
- A new drop-in ESL Conversation Class
- Children's Book Week with Campbell Whyte, a WA comics creator
- Two collaborations with Fremantle Press: The launch of Kate Larson's new poetry collection and an event with 2022 Hungerford Award Winner Molly Schmidt
- Voice Initiative History Installation
- Launch of *Counting on The Hill* for Friends of Cantonment Hill
- White Ribbon library display
- A collaboration with the Literature Centre for the Celebrate Reading Conference, a two-day event held at the Town Hall
- Community events celebrating Poetry Month and NAIDOC Week
- A Rainbow Storytime in the Town Hall attended by over 100 people
- Launch of Freo Library Writers Group
- Launch of Stay and Play, a pilot program at the Toy Library
- The first Auslan story time at the Toy Library
- Opening of the new Fremantle History Centre
- The 'Voice of the Customer' survey conducted phone interviews with 42 regular users of the library, Toy Library and Meeting Place. Each centre received 100% satisfaction ratings.
- Meeting Place attendances increased with programs expanded to include volunteer-run social groups, language classes and a number of workshops or short courses based on suggestions from Centre users and prospective facilitators.
- The Toy Library ran a total 81 programs with 2,856 attendees, including free school holiday programs for the community, attractions such as the RAC bikes workshop, Super Sonic Science, and a visit from children's author Sean Avery.
- 40 families were granted free Toy Library membership via a Department of Social services grant fund, helping to support early education in the home.

Key statistics

- *Total visits - 248,615*
- *Total programs*
- *501 adult programs with 5357 participants attending*
- *260 children's programs with 9755 participants*
- *Total physical items loaned (books, DVD's and MP3's): 165,389*
- *Total online eResources loaned: 77,246*

Visitor Information Services

Key Functions

- Create an exceptional visitor experience by telling the many stories of Fremantle's people, its culture and its history in a welcoming and friendly environment
- Create welcoming and inviting space where visitors can relax, and plan excursions and activities
- Ensure the Visitor Centre is recognised as the hub of tourism in Fremantle, where all businesses and tour operators can be represented
- Promote local and regional attractions, facilities and services
- Enhance instore services through providing luggage storage, locally sourced merchandise, interpretive materials and visitor information
- Maintain and grow the Tourist Ambassador volunteer program
- Promote accurate destination information so visitors get the most out of their time
- Provide visitor servicing to all transit cruise ships via the information desk at the Fremantle Passenger Terminal, the shuttle bus stop in Walyalup Koort, and within the Visitor Centre.

Highlights

- A bronze medal for the Fremantle Visitor Centre at the Tourism Council WA Tourism Awards, in the category of Visitor Information Services
- Installed new purpose-built AV screens to promote products, City messaging and tourism campaigns
- Provided over 20,000 local tourist maps provided to businesses
- The only Visitor Centre in WA to have secure 24/7 internal luggage lockers
- The only Visitor Centre to have a fleet of adult and children's bikes available for free daily hire
- The Fremantle Ambassador program was a finalist in the COTA WA Seniors Awards - WA Age Friendly Local Government category

Key statistics

- The Visitor Centre welcomed 42,450 visitors from Western Australia, interstate and overseas.
- TripAdvisor and online google reviews
 - Google – 4.5* rating 16 reviews provided in 23/24.
 - Trip Advisor - 4.5* rating -3 reviews

- FVC ReviewPro score of 94.1%
- Cruise ships
 - 19 Transit Ships
 - Over 20,500 transit passengers
 - Total of 1465 Staff/volunteer hours contributed
- Fremantle Ambassador Volunteers
 - 44 volunteers rostered over the 7-day operation over three roles
 - Total volunteer hours contributed during 23/24 FY was 4,675 hours.
- 9x Free bikes for hire
 - 1,475 hires, an increase of 20% in the 23/24 FY
- Retail shop
 - Growth of 1533% in Supplier numbers
 - Growth of 163% in merchandise sales
 - Growth of 274% in commission received

Fremantle Leisure Centre

Key Functions

- Health and Fitness Leisure Services including public pools, Learn to Swim, leisure play space and gym.

Highlights

- Membership numbers grew by 443 members
- Swim School enrolments increased by 278
- Facility attendance: 500,965

PLANNING, PLACE AND URBAN DEVELOPMENT

- Strategic Planning and City Design
- Development Applications
- Environmental Health
- Community Safety and Parking
- Compliance
- Emergency Management

Strategic Planning and City Design

Key Functions

- Provide expert advice and services in strategic planning and heritage
- Lead the development of major urban design projects, precincts plans, studies and initiatives
- Provide leadership and advocacy on planning, design, and place matters
- Coordinate the City's corporate sustainability and climate change mitigation strategies

Highlights

- Completed the City's annual carbon inventory
- Completed place assessments and community engagement for the South Fremantle Heritage Area
- Completed the Fremantle Oval Conservation Management Plan
- Completed community engagement on development principles to guide the Fremantle Oval Precinct Redevelopment
- Created the City's 3D Model
- Coordinated community engagement and reporting for the Beaconsfield TAFE Precinct Structure Plan
- Prepared and secured approval of Amendment No.76 (Holland on High Street) to the Local Planning Scheme
- Completed the Baseline Mapping Report
- Completed Stage 1 engagement on the City Plan, capturing community's values and vision for the city centre

- Prepared two Structure Plan assessments, two local scheme amendments, and 208 heritage assessments as part of the City's Development Approvals process
- Through a collaboration of City Design and ArcGIS teams, delivered have a 3D modelling program, a powerful new capability that allows the City to receive 3D models of major development proposals as part of its DA processes, with the potential to evolve to present new types of information to the community through a novel, legible and accessible interface.

Development Applications

Key Functions

- Statutory Planning (Planning approvals)
- Building Surveying (Building approvals)

Highlights

- Major development approvals included:
 - Mixed use development in James Street, Fremantle (\$8m)
 - Alterations to existing commercial and addition of multiple dwellings in Phillimore Street, Fremantle (\$8m)
 - 57 grouped dwellings, 24 multiple dwellings and seven commercial tenancies in Amherst Street, Fremantle (\$38m)
 - 24 multiple dwellings in Beazley Way, White Gum Valley (\$9m)
- Major building permits issues included:
 - Retail, office and childcare in Cantonment Street, Fremantle (\$25m)
 - Industrial development in Carrington Street, O'Connor (\$8m)
 - Refurbishment of education establishment at various Notre Dame sites, Fremantle (\$18m)
 - Multiple dwellings in McCabe Street, North Fremantle (\$76m).
 - Significant state government projects required substantial technical input from City staff, including new District Police Complex and new Fremantle Traffic Bridge.

Key Statistics

- Over \$351m in in planning approvals and building applications

- Development investment in the City through planning and building applications was more than \$518 million
- 360 Development approvals issued by the City
- 4 Development approvals issued by the Development Assessment Panel
- 33 Variations to existing approvals
- 14 Section 40 Certificates
- 38 Subdivision applications referred to the City for comment
- 431 Building permits

Environmental Health

Key Functions

- Monitor and regulate food businesses, aquatic facilities (publicly available pools, spas etc), public buildings (assembly buildings, clubs & pubs, nightclubs, churches), and skin penetration businesses (tattooists, beauticians, hairdressers and barbers) under the *Food Act 2008* and the *Health (Miscellaneous Provisions) Act 1911* and subsidiary legislation
- Regulate noise, dumping and discharge compliance under the *Environmental Protection Act 1986* and subsidiary legislation.
- Regulate compliance issues under the *Health (Miscellaneous Provisions) Act 1911*, subsidiary legislation and the City's Health Local Laws 1997, Activities in Throughfares and Public Places and Trading Local Law, Alfresco Dining Local Laws 2014 (no 2) and the Prevention and Abatement of Sand Drift Local Law 2002
- Administer applications under the above legislation for food businesses, trading in public places, alfresco dining, public buildings including events, skin penetration premises, noise exemptions and short stay accommodation dwellings under the City's Short Stay Accommodation Local Law 2008
- Identify and monitor contaminated sites
- Develop and administer local public health planning.

Highlights

- Renovation and upgrade of the food business stalls in the Fremantle Markets, to adhere to the Food Standards Code. The renovation and subsequent new fit-out of the food stalls provide an opportunity to upgrade the design of the stalls to facilitate greater food safety practices and hygiene

- Inspected night club and evening concerts, to ensure public safety and noise amenity is maintained in accordance with approvals issued
- Implemented a noise management plan training for depot staff to minimise the impact of noise from nighttime roadworks and construction activities
- The team investigated a case of Legionnaires Disease (*Legionella pneumophila*) caught in Fremantle and identified the source
With dredging of the Fremantle Port completed, the Environmental Health Staff took water samples to ensure that water quality along the river and nearby beaches was maintained.

Key Statistics

- Food Act 2008 Statistics
 - 85 new food business applications processed
 - 499 food business inspections completed for the City's 592 registered food businesses
 - 182 temporary food business licences processed for mobile traders
 - 116 food related complaints and food recalls administered
 - 32 formal food compliance actions (improvement notices, infringement notices) taken
- Health (Miscellaneous Provisions) Act 1911 Statistics
 - 197 applications processed
 - 245 Water samples collected
 - 320 health compliance requests administered
- Environmental Protection Act 1986 Statistics
 - 43 Construction noise management plans assessed/approved
 - 30 noise exemptions for sporting, cultural or entertainment events (concerts etc) processed and approved
 - 267 noise compliance requests administered
 - 53 Unauthorised discharges compliance requests administered
 - 18 Rubbish/Illegal dumping compliance requests administered
- 84 Short Stay Accommodation Dwelling Applications processed

Key Functions

- Community Safety Patrols
- Parking Compliance Patrols
- Local Law Enforcement
- CCTV Monitoring
- Emergency management

Highlights

- Undertook a trial with WA Police on the Safer Cities project, sharing our live CCTV data
- Officers worked with Surf Life Saving WA in relation to installation of shark monitoring equipment at Leighton Beach
- Continued to support rough sleepers and support services to our homeless and at-risk
- Introduced the Easy Park app across the City.

Key statistics

- Attended to 1,780 customer complaints including
 - 54 Dog attacks
 - 128 Anti-Social behaviour incidents
 - 166 Illegal Camping
 - 682 Illegal Dumping
- Completed 583 CCTV footage request enquiries
- Investigated 209 abandoned vehicles
- 195 parking enquiries
- Attended to 1,164 parking patrols
- Issued over 33,000 parking notices

Compliance

Key Functions

- Administer the *Building Act 2011* and the *Planning and Development Act 2005* to ensure compliance with relevant statutory requirements and approval conditions
- Monitor compliance of private swimming pool barriers and inspects public buildings to assess compliance with relevant safety requirements.

Highlights

- 317 compliance enquiries were received, of which 200 related to building compliance matters such as unauthorised structures and building standards noncompliance, while 117 related to planning compliance matters such as unauthorised development and noncompliance with approval conditions
- Issued a demolition order in relation to incomplete development at a property in central Fremantle that had been left to deteriorate.

CITY BUSINESS

- Economy and Commercial
- Financial Services
- Information Technology

Economy and Commercial

Key Functions

- Destination Marketing
- Economic Development
- Business Engagement
- Civic Events & Event Sponsorship
- Commercial Parking
- Commercial Property
- Land Administration

Highlights

- For the third year in a row, the City of Fremantle won gold for the Local Government Excellence in Tourism at the WA tourism awards. The City has been inducted into the Hall of Fame
- The City took over the management of the Italian Club's carpark, which is now a public carpark
- Destination Marketing Visit Fremantle Campaign went live in June 2024

Key Statistics

- **Business mix**
 - A small fall in vacancy rate of 17.9% à 17.7%
 - 23 new hospitality businesses
 - 1 new retailer
 - 41 more businesses in the centre of Fremantle
- **Destination Marketing**
 - \$683,000 spent on Destination Marketing

- 31 cruise ships
- Over 30,000 passengers
- Cruise industry worth \$385 million in WA
- Cruise industry worth \$290 million in Fremantle supporting 925 jobs
- Hosted a booth at ATE in Melbourne conducting over 90 appointments
- Visit Fremantle had 460,000 users
- Combined social media following of 108,000
- **90** External events approved with **214,000** people in attendance
- **53** Film permits approved
- Supported the celebrations marking the 40th anniversary of the America's Cup
- **6,000** in attendance at the 2024 ANZAC Day Dawn Service (approx.)
- **300** in attendance at the 2023 Remembrance Day Service (approx.)
- Over **8,900** participated in the Freo Builds School Holiday activation
- Over **9,300** participated in the FUNmantle School Holiday activation
- **36** Events/activations sponsored totally in over **\$66,700** in kind sponsorship
- 160 people became Australian citizens at City of Fremantle ceremonies
- The Community Engagement team lead or supported 31 projects and reached over 70,000 people via face-to-face and online interactions.

New Licenses and Leases

Primary Category	Tenant	Address	term	Option	Lease Commencement	Rent
Licence	Flowbird Australia Pty Ltd	portion of 2 Jones St O'Connor	6 months	Nil	24/06/2024	\$ 2,400.00
Licence	LMF Fil production No1	Portion of 70 Parry St, Fremantle	12 wks	Nil	28/06/2024	\$ 12,600.00
Lease	GAP's kitchen FLC	Portion of FLC, Shuffrey St, Fremantle	10	Nil	6/05/2024	\$ 14,246.25
Lease	GA's kitchen FAC	Portion of FAC, Finnerty St, Fremantle	10	Nil	6/05/2024	\$ 18,258.32
Lease	Belgravia Health and Leisure Group Pty Ltd	Fremantle Public Golf Course, Montreal St, Fremantle	10	6yrs + 5trs	16/06/2024	\$104,000
Lease	North Freo Bowlo Inc.	8 Thompson R, North Fremantle	5yrs	5yrs	1/12/2023	\$1
Lease	Adelphi Partners (WA) Pty Ltd	Ground Floor portion of 16 Newman Crt, Fremantle	4yrs	2x 3yrs	15/01/2024	\$ 33,264.00
Lease	Humich Nominees Pty Ltd + Anillia Pty Ltd	Portion of 39 Daley St, Fremantle	10yrs	2x 5yrs	6/08/2024	\$ 21,500.00
Lease	San Churros	Unit 2, Evan Davies Building, South Tce, Fremantle	5yr	2x 5yrs	5/02/2024	\$ 95,920.00
Lease	Lukoby Pty Ltd	10 Captains Lane, Authur Head, Fremantle	1yr	4x 1yrs	20/09/2023	\$ 13,842.40
Licence	Fremantle Theatre Company	Victoria Hall, 179 High St, Fremantle	1yr	Nil	6/03/2024	\$ 1.00
Lease	Fremantle Markets Pty Ltd	76 South Tce Fremantle	10yrs	2x 5yrs	17/01/2024	\$ 605,000.00
Licence	South Fremantle Football Club	Portion of Fremantle Oval, 17 Parry St, Fremantle	20	20	1/11 2017 backdated	\$ 1.00

Major Trading Undertakings

There were no major Trading Undertakings during the year 2024.

Note: Reported in accordance with Local Government (Administration) Regulation 1996, 19BB
Information about trading undertakings to be included in annual report (Act s. 5.53(2)(i))

Major Land Transactions

There were no major land transactions during the year 2024.

Note: Reported in accordance with Local Government (Administration) Regulation 1996, 19BC
Information about land transactions to be included in annual report (Act s. 5.53(2)(i))

Grants, Subsidies and Contributions

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the City of Fremantle during the 2023-24, 2022-23, and 2021-22 financial years.

Financial Year	\$ Value
2023-2024	872,901
2022-2023	1,188,827
2021-2022	1,769,336

Note: Reported in accordance with Local Government (Administration) Regulation 1996, 19BE
Information about capital grants, subsidies and contributions to be included in annual report (Act s. 5.53(2)(i))

Information Technology

Key Functions

- Partner with businesses to enable effective systems and maintain them for optimal function
- Provide an IT support desk service for the City
- Manage information to enable organisational performance
- Maintain all technology hardware and accessories, including telecommunications equipment
- Design, build and maintain fixed and wireless data networks and public wi-fi
- Maintain and operate data centre and disaster recovery environment
- Ensure IT governance and compliance through effective cyber security
- Governance and administration of document management system
- Educate business on effective system usage and cyber security practises.

Highlights

- Replaced the City's voice communications system, providing an integrated voice and video conferencing system for all staff, significantly reducing annual fees and improving connectivity for all staff, working in the office or remotely
- Upgraded the City's financial system to a web-based cloud system, providing greater useability, accessibility and reliability.
- Managed 3,000 requests for service
- Supported and maintained over 400 laptops from 500 users across six different sites.

INFRASTRUCTURE

- Infrastructure Engineering
- Parks and landscape
- Waste and fleet
- Building, facilities and sustainability services

Infrastructure Engineering

Key Functions

- To provide functional and safe environments for road users, including pedestrian facilities and vulnerable users
- Engineering Assessment of Development Applications, providing technical advice and input into the conditions
- Assessment and approval of Activities in Thoroughfares, such as crossover applications and obstruction applications
- Review and endorsement of Construction and Demolition Management with major developments
- Review and approve Traffic Management Plans for external implementation

Highlights

- Cleaned 100% of the CBD and 76% of the suburban drainage systems
- Upgraded 821m of footpaths and maintained 2,242m²
- Black Spot, Metropolitan Regional Road Group and Roads to Recovery road resurfacing projects
- Conducted road safety audits and assessments
- Implemented measures to improve safety for all road users, including pedestrians and cyclists

Parks and Landscape

Key Functions

- Management and maintenance of public open space, coastal and river foreshores for community amenity
- Planning and management of the City's Urban Forest
- Conservation and management of the City's natural areas

- Place project planning and delivery.

Highlights

- Hilton Park Place Plan endorsement
- Green Links Stage 1 construction at Samson and Marine Terrace
- Port Beach sand nourishment and dune creation
- North Fremantle Heritage Trail consultation
- New Verge and Urban Garden and Verge Garden Guidelines provide guidance, support and assistance, and encourage the development of biodiverse, fauna friendly, social and edible verge gardens
- Council adopted a Friends of Bushland Policy to provide additional support and guidance for Friends of Groups
- Hilton Park Synthetic Bowling Green
- Irrigation and lighting upgrade at Dick Lawrence Oval
- Leighton Beach Playground
- South Beach accessibility matting
- Bathers Beach to Fremantle Ports access path
- Implementation of the Urban Forest program
- A new Trees on City Owned or Managed Land Policy will outline how the City will best manage and protect its trees
- Polyphagous Shot-Hole Borer host species were removed from the City's planting list.

Conservation activities

- Friends of Groups, schools, natural areas management companies and community groups planted 25,840 plants
- 10,000 plants were provided to the community through the subsidised verge garden plants program
- The City planted 16,458 plants across 25 street and park sites
- 533 trees were planted across the City's eight suburbs

Waste and Fleet

Key Functions

- Management of municipal solid waste
- Urban cleaning services
- Containers for Change program
- Operations at Fremantle Recycling Centre
- Waste education with a focus on Circular Economy principles
- Maintenance and replacement of fleet assets

Highlights

- Recipient of the 2023 Waste Sorted Award (Metropolitan Local Government/Regional Council)
- Awarded the 2023 Containers for Change Maker Award – Medium Refund Point of the Year
- Successfully transitioned from a scheduled to a pre-booked bulk verge collection system, resulting in significant improvements in street amenity, customer service and resource recovery

Key Statistics

- 1.3 million bin lifts and 13,400 tonnes of waste collected through kerbside services
- More than 8,844 tonnes or 60% of domestic waste was diverted from landfill through kerbside collections (FOGO and comingled recycling), Containers for Change, verge collections, and the Recycling Centre.
- The City's Waste Education Program engaged over 3,000 participants across 30 events, stalls, and workshops
- The Refuse Shop generated over \$45,000 in revenue, diverting 45+ tonnes of waste from landfill
- Fremantle Recycling Centre achieved a 70% recovery rate, processing 1,322.11 tonnes of waste, with 929.19 tonnes recovered and 392.92 tonnes sent to landfill
- Over 24,000 entries recorded at Fremantle Recycling Centre
- Containers for Change program saw a record 7,315,012 containers returned, marking a 10.5% increase over the previous year
- CFC refunded over \$730,000 to the community and has generated \$520,000 in revenue, with a net profit of \$50,000

Building, facilities and sustainability services

Key Functions

- Planning and delivery of capital building projects
- Planned, preventative and reactive maintenance activities
- Delivery of the City's annual painting program
- Graffiti removal and management
- Delivery of the City's renewal program and heritage renewal works
- Operational support for the City's Carbon Emission Reduction Strategy development.
- Contribution to the City's Asset Management Strategy and planning.

Highlights

- Commenced construction of the South Beach Change Facility
- Completed roof replacement at Fremantle Art Centre
- Installed solar panels at 14 Parry Street
- Contributed to the Carbon Inventory to support development of the Carbon Emissions Reduction Strategy
- Completed statutory preventative maintenance programs
- Achieved full compliance of evacuation documents for City of Fremantle buildings
- Refurbishment of the Evan Davies Building facade
- Increase of project delivery capacity by 2 x FTEs
- Repair of the Fremantle Town Hall Clock
- Installation of air conditioning system to the Fremantle Art Centre
- Initiation of modular toilet units at the Fremantle Depot facility
- Completion of awning and drainage refurbishment at Westgate Mall
- Refurbishment of Fremantle Leisure Centre Café and Fremantle Art Centre Café
- Installation of fire system at Victoria Pavilion
- Structural refurbishment at South Beach Café

- Over 850 instances of graffiti removal.

ELECTED MEMBERS

Meeting attendance and remuneration

Council Meetings

Meetings of Council comprise of Ordinary Council Meetings, Committee Meetings and other meetings including advisory committees and working groups. Council encourages community attendance at Council meetings and all Council and Committee meetings are livestreamed except confidential items and the proceedings of the Audit and Risk Management Committee. Agendas and Minutes are published on the City’s website.

Council Committees are established pursuant to the *Local Government Act 1995* and support Council in the performance of its functions, including through the exercise of delegated powers.

At the 11 October 2023 Ordinary Council Meeting Council approved a six-month trial of a new meeting structure which resulted in the temporary pause of delegated Committee Meetings and the introduction of two Ordinary Council Meetings per month, with the Audit and Risk Management Committee meeting held quarterly. This trial was extended at the 26 June 2024 Ordinary Council Meeting for another three months.

Elected Members’ attendance at meetings 1 July 2023 to 30 June 2024.

The following attendance record evidenced Mayoral and Councillor participation in Council and Committee meetings for the reporting period:

Table 1: Elected Member attendance 2023–24 FY

Elected Member	Ordinary Council Meetings (19)	Planning Committee (4)	Finance, Policy, Operations, and Legislation Committee (3)	Audit and Risk Management Committee (4)	Special Council Meetings (1)
Mayor Hannah Fitzhardinge	19	3	2	2	1
Cr Jenny Archibald	18	-	3	3	1
Cr Geoff Graham	14	4	2	-	1
Cr Fedele Camarda	18	-	1	2	1
Cr Ben Lawver	18	4	-	-	0
Cr Frank Mofflin	18	-	3	4	1
Cr Adin Lang	18	4	-	-	1

Cr Andrew Sullivan	18	3	1	1	1
Cr Jemima Williamson-Wong	14	-	-	-	1
Cr Doug Thompson	15	-	2	-	1
Cr Ingrid van Dorssen	14	-	-	2	1
Cr Marija Vujcic	2	-	2	-	0
Cr Rachel Pemberton	4	-	3	-	0
Cr Su Groome	4	4	-	1	0
Cr Bryn Jones	3	3	1	-	0

Key:

Deputy Committee Member

Term ended October 2023

Term Started October 2023

Register of Fees, Expenses and Allowances paid to Elected Members

In accordance with r29C(2)(f) of the *Local Government (Administration) Regulations 1996*, the City is required to publish the fees, expenses and allowances paid to Elected Members during a financial year after 1 July 2020.

Below is a list of fees, expenses and allowances that have been paid to the Mayor and Councillors for the financial year.

2023/24								
Name	Annual Mayoral Allowance	Annual Deputy Mayoral Allowance	Annual Meeting Attendance Allowance	Information and Communication Technology Allowance	Mileage Expenses	Childcare Costs	Other Approved Expenses	Total Amount
Mayor Hannah Fitzhardinge	\$93,380	-	\$49,435	\$3,500	-	-	\$1,873	\$148,188
*Deputy Mayor Frank Mofflin	-	\$7,154	\$32,694	\$3,472	-	-	-	\$43,320
*Deputy Mayor Jenny Archibald	-	\$15,626	\$32,960	\$3,500	-	-	\$250	\$52,336
Cr Geoff Graham	-	-	\$32,694	\$3,472	-	-	-	\$36,166
Cr Fedele Camarda	-	-	\$32,960	\$3,500	-	-	-	\$36,460
Cr Adin Lang	-	-	\$32,960	\$3,500	-	-	-	\$36,460
Cr Ben Lawver	-	-	\$32,960	\$3,500	\$221	-	\$240	\$36,920
Cr Doug Thompson	-	-	\$32,960	\$3,500	-	-	-	\$36,460

Cr Andrew Sullivan	-	-	\$32,960	\$3,500	-	-	-	\$36,460
Cr Jemima Williamson-Wong	-	-	\$22,593	\$2,399	-	-	-	\$24,992
Cr Ingrid van Dorssen	-	-	\$22,593	\$2,399	-	-	-	\$24,992
*Cr Rachel Pemberton	-	-	\$10,101	\$1,073	-	-	\$136	\$11,309
*Cr Bryn Jones	-	-	\$10,101	\$1,073	-	-	-	\$11,173
*Cr Su Groome	-	-	\$10,101	\$1,073	-	-	-	\$11,173
*Cr Marija Vujcic	-	-	\$10,101	\$1,073	-	-	-	\$11,173

*Deputy Mayor Frank Mofflin until the 21 October 2023
 *Deputy Mayor Jenny Archibald from the 30 October 2023
 *Elected to Council on the 21 October 2023, Cr Williamson-Wong and Cr van Dorssen
 *Retired as of the 21 October 2023, Cr Pemperton, Cr Groome, Cr Jones and Cr Vujcic

FINANCIALS

To be supplied

CONTACT US

City of Fremantle
Walyalup Civic Centre
151 High Street
Fremantle WA 6160
T 1300 693 736
TTY +61 8 9432 9777
E info@fremantle.wa.gov.au
fremantle.wa.gov.au



Grants and Sponsorship Policy
Funding Report
FY 2023/2024

Grants and Sponsorship Policy Funding Report FY 2023/2024

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1. Arts

1.1 Sponsorships

Applicant Name	Actual Paid ex GST	In Kind	Acc. Code	Council Resolution	Funding Agreement
Fremantle Biennale 2023	\$110,000.00	N/A	200485	(OCM 2018)	✓
Total Item(s)	1				
Total Amount (\$)	\$110,000.00				

1.2 Grant October 2023

Applicant Name / Project title	Actual Paid ex GST	Acc. Code	Policy	Funding Agreement
The West End's Dark Corners by Generosity Arts	\$7,500	100528.5932	✓	✓
Promises & Wild Beasts creative development and mentoring project by Mama Kin Spender	\$7,500	100528.5932	✓	✓
Tree Listening creative development by Maybe Together	\$7,500	100528.5932	✓	✓
Artist in residence project by CURRENT Gallery	\$2,500	100528.5932	✓	✓
Total Item(s)	4			
Total Amount (\$)	\$25,000			

1.3 Grant March 2024

Applicant Name / Project title	Actual Paid ex GST (\$)	Acc. Code	Policy	Funding Agreement
Walyallup Djena Bidi book by Woylie Project	\$7,500	100528.5932	✓	✓
Seven Sisters workshop series for Red Dress Project Wadhjuk country	\$7,500	100528.5932	✓	✓
Bending album preview concert	\$5,531	100528.5932	✓	✓
The Dorkestra – short film	\$5,800.00	100528.5932	✓	✓
Total Item(s)	4			
Total Amount (\$)	\$26,331.00			

2. Community Development

2.1 Sponsorships

Applicant Name	Actual Paid ex GST (\$)	Acc. Code	Funding Agreement	Council Resolution
Fremantle Foundation	\$15,000.00	100467.5961	✓	
Fremantle Surf Life Saving Club	\$34,500	100770.5961	✓	
Fremantle Men’s Shed	\$20,000	100458.5961	✓	
Imagined Futures - St Pat’s Community Support Centre	\$10,000	100768.5961	✓	
Bushland Restoration works Clontarf Hill	\$16,000	200803.5961		✓
Hungerford Award	\$20,000	100767.5961	✓	
Total Item(s)	6			
Total Amount (\$)	\$115,500.00			

2.2 Grant October 2023

Account Code 100467.5932

Project Name and Description	Applicant Name	In-kind	Actual Paid ex GST (\$)	Policy	Funding Agreement
------------------------------	----------------	---------	-------------------------	--------	-------------------

Youth Music Therapy Group - music therapy for young people with the creation of a collaborative ensemble composition.	Palmerston Association Incorporated		\$6813.39	✓	✓
CoF Skateboarding Community Reinforcement – a series of skateboarding workshops and events for young people in collaboration with Headspace.	Headspace Fremantle auspicing Whereabouts Skateboarding		\$6818.18	✓	✓
Youth Resilience and Wellbeing Program - Program is designed to build participants' capacity to handle life's challenges and boost resilience. Is led by an AFL mentor with extensive experience working with vulnerable and at-risk youth.	Armed for Life		\$7,500.00	✓	✓
Always Welcome: Nature meets Nurture – Project aims to enhance workplace conditions for vulnerable people at APACE.	APACE Aid Incorporated		\$6818.18	✓	✓
Friendship Meetings – Monthly friendship meetings for people with disabilities.	Ability Heroes	\$1,130	\$2336.36	✓	✓
Community Program- Expression Australia's 'Community Program	Expression Australia		\$6818.18	✓	✓

2024' promotes inclusion, social connectivity, and learning for the Deaf and Hard of Hearing community in Fremantle, with a focus on seniors and families with young children.					
Mental Health First Aid Training – The delivery of two Mental Health First Aid Courses, each with up to 24 participants.	Inspire Community Services	\$800.00	\$5,000	✓	✓
The COMMUNITY Project - supporting Fremantle families who are doing tough in the period leading up to Christmas. Families will be able to select \$100 worth of groceries specific to their dietary and household needs at PortCare supermarkets.	PortCare		\$2727.27	✓	✓
Wesley Link - a drop-in centre with a commercial kitchen. At present this is open twice a week to provide free hospitality to those who need food and social connection.	Wesley Link		\$2,000	✓	✓
Total Item(s)		2	9	✓	✓
Total Amount (\$)		\$1930.00	\$46,831.56		

2.3 Grant March 2024

Account code: 100467.5932

Project Name and description	Applicant Name	In-kind	Actual Paid	Policy	Funding Agreement
StoryLab: Teen Writers Program - an out of school writing group delivered out of the Fremantle Library aimed at young people, aged 12+. The program is inclusive and open to writers of all levels.	Globe Town Project Inc.		\$7,500.00	✓	✓
Nom!: Additional workshops for young people to access workshops on cooking skills and food literacy.	Foodbank of Western Australia		\$7,392.20	✓	✓
Planting Seeds & Sharing Stories and Songs: An intergenerational initiative that combines students, Elders and the Friends of Boo Park to produce native plant and weeding guides and have important conversations in the process.	All Saints College Foundation Inc		\$5,915.20	✓	✓
Girls Soccer Mentorship Program: The project addresses the historical lack of women in leadership roles in grassroots sporting clubs through role models	Gaining Ground WA Inc		\$7,500.00	✓	✓

and education and aims to reduce player dropout rates in the early teen years.					
Harmony for Healing: A 12-week music and drama therapy workshop in Fremantle for women and children who have experienced domestic violence.	Domestic Abuse Resource Training Institute		\$6,058.57	✓	✓
Fremantle Night Fields: The Nightfields program, operating at Fremantle PCYC, is a sports-based physical activity program delivered to at-risk and disengaged youth after school hours to encourage positive engagement and reduce anti-social behaviour. Nightfields sessions will run in two 6-week blocks across Term 4 2024 and Term 1 2025.	Steven Michael Foundation		\$7,500.00	✓	✓
Reclink Fremantle Programs: The Reclink Fremantle Program aims to offer free sport, recreation, fitness, and art programs to disadvantaged individuals in the Fremantle community. Programs, co-designed with	Reclink Australia		\$4,400.00	✓	✓

participants, include Circus, Pilates, Art, and Tai Chi.				
Total Item(s)			7	
Total Amount (\$)			\$46,265.97	

Economic Development

3.1 Annual Partnerships

Annual Partnerships	Actual Paid ex GST	Acc. Code	Council Resolution	Funding Agreement
Fremantle Football Club - 2023/24 Partnership \$56,473.24 - 2023 Funding for deck \$50,000 - 2022/23 Partnership payment \$54,700.34	\$161,173.58	100777.5961	Yes	Yes
South Fremantle Football Club Sponsorship from 1 Nov 2017 to 31 Oct 2023.	\$302,500.00	100776.5961	Yes	Yes
Fremantle Chamber of Commerce	\$50,546.90	100775.5961 and 100096.5961	Yes	Yes
Fremantle Park Sport and Community Centre wages	\$41,500	100462.5961	Yes	
Total Item(s)	4			
Total Amount (\$)	\$555,720.48			

3. Events

4.1 Street Party Funding 100773.5961

Street Party Funding	In-Kind Contribution	Cash (\$) Contribution ex GST	Policy	Funding Agreement
Howard St Party – Traffic & insurance		\$2826.75	✓	
Blinco St Party – Traffic & insurance		\$438.18	✓	
Hazel Orme Centenary Fair – Traffic		\$612.20	✓	
Trafford St Party – Traffic	\$129.00	\$346.89	✓	
Taylor Street Party – Traffic & insurance		\$1,504.78	✓	
Total Item(s)	1	5		
Total Amount (\$)	\$129.00	\$5,728.80		

4.2 Events and Programs 100773.5961

Events & Programs	In-Kind	Actual Paid ex GST	Pol icy	Funding Agreement	Acquittal/deliverable
WA Day Festival 2023	\$1,475.00			In event agreement	Yes
WAMED	\$ 465.50		✓	✓	Yes
Fremantle Heritage Guides (Roundhouse)	\$ 67.50				
Meditation HQ (FKA The Sit)	\$ 984.50			✓	Yes
City of Swan	\$ 300.00			✓	Yes
Freeze Frame Opera	\$ 810.00			✓	Yes
Imagined Futures / Stephen Michael Foundation	\$ 86.50			✓	Yes
Truffle Extravaganza / Fremantle markets	\$ 923.50		✓	✓	Yes
Festival of Community Soccer	\$ 6,029.45	\$8282.09	✓	✓	Yes – CoF Flag
Fremantle Chamber Orchestra	\$ 680.00		✓		
North Freo Bowlo	\$ 608.60				
Leighton Dingo Pro / Cottesloe Boardriders	\$ 164.50			✓	Yes
Soroptimist - Help the Homeless Art Auction	\$ 1,500.00			✓	Yes – CoF Flag
AFLW Home Games / Fremantle Dockers	\$17,977.00		✓	In event agreement	
ArtsiX - PORTALS art show	\$ 459.50	\$9182.27		✓	Yes
Perth Glory Family Fun Day	\$ 2,088.50		✓	✓	Yes – CoF Flag
International Moke Day 2023	\$ 299.50		✓	✓	
Pre Loved Clothing Market 23/24 Series	\$ 5,573.50	\$8,000.00	✓	✓	Yes – CoF Flag
The HeArt Markets	\$ 1,225.00		✓	✓	Yes – CoF Flag
Pink Ribbon Charity Ride	\$ 1,314.20		✓	✓	Yes – CoF Flag
Cold Nips Wednipsday Dip 2023-2024 Series	\$ 1,017.50		✓	✓	Yes – CoF Flag
Open Water Swimming Series	\$ 781.00	\$5,000.00	✓	✓	Yes – CoF Flag

Biennale	\$24,608.10		✓	✓	Yes – CoF Flag
Farmer on your Plate	\$ 1,170.00	\$1,000.00	✓	✓	Yes – CoF Flag
Grandies Big Day Out 2023	\$ 982.00		✓	In event agreement	Yes
MSWA Ocean Ride	\$ 961.00		✓	✓	Yes – CoF Flag
Fremantle Chamber Orchestra	\$ 680.00		✓	✓ (24/25)	In 2025
ICF Ocean Racing Championship	\$ 4,216.50	\$5,000.00		✓	
Fremantle Ports Swim Thru	\$ 366.10	\$939.18	✓	✓	Yes – CoF Flag
Ice Bath World Record	\$ 289.50		✓		
Etchell – Fremantle Sailing Club		\$5,000.00		✓	
Paddle Against Poverty	\$170.50		✓	✓	
Bill Steele Regatta		\$5,000.00			
Total Item(s)	31	9			
Total Amount (\$)	\$78,274.45	\$47,403.54			

4.3 Annual Community Events

Annual Community Events Funding	In-Kind	Actual Paid ex GST	Policy	Account Code	Council Resolution	Funding Agreement
Reclink Community Cup	\$3,374.00	\$1,000.00	✓	100774.5961		✓
Blessing of the Fleet	\$1,003.50	\$15,484.62	✓	100433.6823	OCM 25/8/21	✓
Fremantle Long Table Dinner	\$1,420.50	\$5,000.00	✓	100774.5961	OCM 25/8/21	✓
Fremantle Running Festival	\$1,836.50	\$3,500.00	✓	100774.5961	OCM 25/8/21	
Total Item(s)	4	4				
Total Amount (\$)	\$7,634.50	\$24,984.62				

5. Concessions

5.1 Rate Concessions

Rate Concessions	Total Item(s)	Actual Paid (\$)
Gross Leases	1	\$6,382.99
Residential Rates	0	0
Commercial Rates	1	\$5,386.38

Total Item(s)	3	
Total Amount (\$)		\$11,769.37

5.2 Sporting Clubs Rates Concession

Sporting Clubs	Total Item(s)	Actual Paid (\$)
South Fremantle Football Club	1	\$10,000.00
Department of Planning Lands and Heritage – Fremantle Prison Model Railway	1	\$805.62
Department of Planning Lands and Heritage – Children’s Literature Centre	1	\$9,787.75
Fremantle Volunteer Sea Rescue Group	1	\$3,176.82
Hilton Park Bowling & Recreation Club	1	\$7,878.96
Apace WA	1	\$8,861.82
Fremantle Netball Association	1	\$10,000.00
Royal Fremantle Golf Course	1	\$10,000.00
Fremantle Hockey Club	1	\$10,000.00
Fremantle Surf Life Saving Club	1	\$10,000.00
Fremantle United Soccer & Recreational Club	1	\$10,000.00
North Fremantle Associated Clubs	1	\$3,759.56
The WA Circus School	1	\$1,649.02
Fremantle Men’s Shed	1	\$3,238.59
Fremantle Park Sport and Community Centre	1	\$10,000.00
Total Item(s)	15	
Total Amount (\$)		\$109,158.14

5.3 Community Groups Rates Concession

Community Groups	Total Item(s)	Actual Paid (\$)	Council Resolution
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The Italian Club	1	\$10,000.00	(OCM (25/11/2020)
WA Portuguese Club	1	\$10,000.00	(OCM (25/11/2020)
WA Croation Community Centre	1	\$10,000.00	(OCM (25/11/2020)
Total Item(s)	3		
Total Amount (\$)		\$30,000.00	

6. Venue Support

6.1 Venue Support Grant

Applicant Name	In-kind	Policy	Funding Agreement
Freo Yogis	\$684.68	✓	✓
Reclink Australia	\$223.75	✓	✓
Reclink Australia	\$38.50	✓	
Total Item(s)	3		
Total Amount (\$)	\$946.93		

7. Neighbourhood Quick Response

Account code: 100772.5932

Applicant Name	Activity	Actual Paid GST free (\$)	Policy	Funding Agreement
Sports Dreams	Sports Dreams	\$1,000.00	✓	
Sustainable Housing for Artists and Creatives	SHACC Halloween Celebration	\$1,000.00	✓	
Hilton Heights Neighbours Group	Laneway Lounge	\$517.65	✓	
Cadd St Choir	Cadd St Choir Project	\$1,000.00	✓	
Pearse St Community	We all Scream for Ice-Cream	\$874.50	✓	
Fremantle Carnevale Inc	Fremantle Carnevale 2024	\$1,000.00	✓	
Global Shapers Perth Hub	Impact Jam	\$1,000.00	✓	
Nannine Common	WGV Urban Green Corridor	\$1,000.00	✓	
Mrs M's Arts and Crafts Social	All Inclusive Disability Bingo	\$1,000.00	✓	
Total Item(s)		9		
Total Amount (\$)		\$8,392.15		

8. Sporting Assistance

8.1 Clubs

Account code: 100469

Applicant Name	Actual Paid (\$) ex GST	Policy	Funding Agreement
Hilton Park Bowling & Recreation Club Inc.	\$500.00	✓	
Total Item(s)	1		
Total Amount (\$)	\$500.00		

8.2 Individual Assistance – Sporting Assistance

Account code: 100469.5933

Application	Actual Paid (\$) GST free	Policy
School Sport WA Cross Country	\$300.00	✓
World Skate In-line Speed Championship	\$300.00	✓
U15 National Lacrosse Tournament	\$300.00	✓
Hockey Australia Under 13 Carnival	\$300.00	✓
National State Championships – Water Polo	\$300.00	✓
U13 Girls Australian Hockey Championships	\$300.00	✓
National State Water Polo Championships	\$300.00	✓
Futsal State Team Trials U19 Girls	\$300.00	✓
2024 National FUTSAL Championships	\$300.00	✓
2024 Musto Australian Optimist Championship	\$300.00	✓
2024 Senior Men's Box Lacrosse National Championship	\$300.00	✓

2024 Hockey Australia Girls U16 Championships	\$300.00	✓
2024 Australian Age and MC Age Championships	\$300.00	✓
Australian Gymnastics Championships	\$300.00	✓
Australian Gymnastics Championships	\$300.00	✓
2024 Hockey Australia U18 National Championships	\$300.00	✓
College Basketball	\$300.00	✓
2024 IFSC Climbing Youth World Championships	\$300.00	✓
Karate Australia National Championship	\$300.00	✓
Total Item(s)	19	
Total Amount (\$)	\$5700.00	

9. Positive Ageing Assistance

Account code: 100459.5933

Application	Actual Paid ex GST	Policy
<ul style="list-style-type: none"> Window cleaning Lawn mowing Gardening Home Maintenance Miscellaneous (including security upgrades, mobility walker, personal alarm, tablet, internet support) 	\$4102.06	✓
Total Item(s)	36	
Total Amount (\$)	\$4102.06	

10. Donations

10.1 Community Donations

Account code: 100467.5934

Applicant Name	Activity Funded	Actual Paid GST free (\$)	Policy
Hilton Park Bowling & Recreation Club Inc.	Community Open Day in conjunction with Fremantle Men's Shed.	\$500.00	✓
Hilton Primary School	Volunteer Thank You Event.	\$400.00	✓
Fremantle Industrial Arts Quarter	Community Arts Exhibition.	\$500.00	✓
North Fremantle Primary School	Open Day and Community Event.	\$500.00	✓
Fremantle Broadcasting Inc.	Outdoor Waterproof Speaker for Live Broadcasting.	\$475.00	✓
Activ Foundation	Volunteer Day – Community Planting at Beaconsfield Community Hub.	\$500.00	✓

Living Child Inc.	Morning Tea Fundraiser to Celebrate International Day of the Midwife.	\$320.00	✓
East Fremantle Primary School Parents and Citizens Association Inc.	P&C Quiz Night	\$300.00	✓
The Katrina Woodruff Children’s Foundation Inc.	Cultural Event	\$500.00	✓
All Saints College	Movie Night to Raise Funds for Beyond Blue.	\$500.00	✓
Lions Club of Fremantle Inc.	60 th Anniversary Celebration Dinner.	\$500.00	✓
Total Item(s)	11		
Total Amount (\$)		\$4,995.00	

10.2 Donate Without a Doubt

Donate Without a Doubt	Actual Paid (\$) GST Free	Funding Agreement
St Patrick's Community Support Centre – the City of Fremantle matches public donations.	\$970.81	✓
Total Item(s)	1	
Total Amount (\$)	\$970.81	

11. Waste Minimisation

Waste minimisation	Total Item(s)	Actual Paid ex GST (\$)	Policy
Modern Cloth Nappy Rebate	6	\$650.91	✓
Home Composting Rebate	8	\$386.34	
Reusable Sanitary Rebate	17	\$635.54	
Total Item(s)	31		
Total Amount (\$)		\$1672.79	

12. Funding Assistance Summary

PROGRAM	QUANTITY	IN-KIND	CASH
Direct Sponsorships			
Arts <i>Direct Sponsorships</i>	1		\$110,000.00
Community Development <i>Direct Sponsorships</i>	6		\$115,500.00
<ul style="list-style-type: none"> • Fremantle Foundation • Fremantle Surf Life Saving Club • Imagined Futures • Fremantle Community Men’s Shed • Bushland Restoration – Clontarf Hill • Hungerford Award 			
Economic Development <i>Annual Partnerships</i>	4		\$555,720.48
<ul style="list-style-type: none"> • Fremantle Football Club • South Fremantle Football Club • Fremantle Chamber of Commerce • Fremantle Park Sport and Community Centre 			
Total	11		\$781,220.48
Grants/ Sponsorships			
Arts <i>Arts Grants</i> <i>(Allocated Budget: \$51,500.00)</i>	8		\$51,331
Community Development <i>Community Grants</i> <i>(Allocated Budget: \$90,000.00)</i>	16	\$1930.00	\$93,097.53
Neighbourhood Quick Response <i>(Allocated budget: \$11,000.00)</i>	9		\$8,392.15
Sporting Clubs: <i>(Allocated budget: \$10,000.00)</i>	1		\$500.00
Events <i>Application Sponsorships</i>	42	\$86,037.95	\$78,116.96
<ul style="list-style-type: none"> • Street Parties • Events & Programs • Annual Community Events <i>(Allocated budget: \$103,824)</i>			
Total	76	\$87,967.95	\$231,437.64

PROGRAM	QUANTITY	IN-KIND	CASH
Venue Support	3	\$946.93	
Waste Minimisation (Rebates)	31		\$1672.79
Total	34	\$946.93	\$1672.79
Individual Assistance			
Sporting Individual (Youth) (<i>Allocated budget: \$10,000.00</i>)	19		\$5,700.00
Positive Ageing Assistance (<i>Allocated budget \$5,000.00</i>)	36		\$4,102.06
Total	55		\$9,802.06
Donations			
Community Donations (Allocated budget: \$5,000.00)	11		\$4,995.00
Donate Without a Doubt (Matched funding)	1		\$970.81
Total	12		\$5,965.81
TOTAL	188	\$88,914.88	\$1,030,098.78

**City of Fremantle
Audit and Risk Management Committee - Agenda
2 December 2024**

ARMC2412-06

ATTACHMENT 1

**ARMC2412-6 Attachment 1
Purchasing Policy Exemptions
September - October 2024**

PURCHASING POLICY EXEMPTIONS

POLICY EXEMPTION	TYPE OF EXEMPTION	SUPPLIER	REASON FOR EXEMPTION	LENGTH OF CONTRACT	TOTAL VALUE	DATE APPROVED	APPROVING AUTHORITY
\$2,000-\$9,999 Request 2 Quotes Min. 1 written quote rec'd	Sole Source of Supply	Bicyclenetwork	The Super Sunday event - specialized organization manages the cycling counts. This organization has the expertise and resources needed, making it the best and only option for this event.	One-Off	\$8,600.00	14/10/2024	CEO
\$2,000-\$9,999 Request 2 Quotes Min. 1 written quote rec'd	Sole Source of Supply	Bayley House	Bayley House is the sole Australia based partner of Hidden Disabilities Sunflower Scheme Limited, as per the website of Hidden Disabilities Sunflower Scheme Ltd. Their success in providing this service to these larger Western Australian organisations indicates that Bayley House can fulfil their responsibilities to the City of Fremantle with professionalism if we purchase the Corporate Sunflower Membership.	12 Months	\$2,750.00	14/10/2024	CEO

Total Exemptions: \$2,000-\$9,999

\$ 11,350.00

POLICY EXEMPTION	TYPE OF EXEMPTION	SUPPLIER	REASON FOR EXEMPTION	LENGTH OF CONTRACT	TOTAL VALUE	DATE APPROVED	APPROVING AUTHORITY
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Sole Source of Supply	Whereabouts Skateboarding	Whereabouts Skateboarding is a youth led & Fremantle based skateboarding organization that aims to run beginner, intermediate and advance skateboarding workshops for young people working, studying and living in Fremantle. Skateboarding is an important subculture for our young people in the City, by providing a trusted organization such as whereabouts skateboarding with delivering these workshops we are supporting young entrepreneurs and local organizations. Through facilitating events across the city.	12 Months	\$11,073.00	19/09/2024	CEO
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	Road and Access Consulting	Specialist drainage consultancy support is required to support a number of complex projects such as the Rule St tunnel, Johanna St and the recently announced Disaster ready Funding grant.	4 Months	\$40,000.00	06/09/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Legal Advice	Thomson Geer	These services are required for the RRG wind up / deed of agreement for waste services going forward. Thomson Geer, have dealt with the early stages of the process and are familiar with the case / proceedings.	12 Months	\$30,000.00	09/09/2024	CEO
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	Futureproof Building services	Evan Davies building has a tenant (san churros) due to start works to move in on the 11/09/2024. The City was responsible for the removal of a large cool room in the tenancy space due to malfunction. The removal of the cool room has left the space with some noncompliance issues. - Floor space is not tiled and multi level - the walls are not finished in a cleanable surface - damage to fridge panelling and ceiling - not suitable for food storage. - damage to tiles throughout the space	One-Off	\$14,999.00	09/09/2024	Director Infrastructure

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**ARMC2412-6 Attachment 1
Purchasing Policy Exemptions
September - October 2024**

\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Legal Advice	Thomson Geer	Thomson Geer are a WALGA approved Lawyer - and have the suitable skills and capacity to advise on the service review of the Resource Recovery Group. RRG legal fees - 1/3 share of costs: with the City of Melville and the City of Canning. Total: \$16,648.50 1/3 Share: \$5,549.50	1 Month	\$16,648.50	17/09/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	Geoff Hesford Engineering	This consultant competitively won the design of mechanical and electrical services for warm shell fit out of the other tenanted areas in WCC. In addition the engineer developed performance specifications for a design and construct project for the tenanted areas covered by this project however this was suspended due to a proponent offer to fit out themselves. As this failed, the City is now re-procuring but with a fully designed scope due to previous complaints from contractors who had tendered the D&C and value engineered it only to find their proposals were rejected due to the City's change in mind to proceed.	10 Months	\$48,000.00	17/09/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Original Equipment Manufacturer (OEM)	Instant Products	Procurement of temporary amenities undertaken by former staff with the expectation that the facilities would be in place for 6 months, inclusive of commissioning fees. It has now been established that these facilities are likely required for an additional year or more. This has been flagged with the closure of purchase orders and the need to create a new PO for the future hire of the temporary amenities. Returning to the market to initiate a new procurement process is not an economic option due to the additional costs of de-commissioning, freight, re-commissioning.	18 Months	30,000.00	20/09/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	City of Cockburn	We are seeking an exemption from the standard procurement procedures for engaging specialist consultancy services, as outlined in the purchasing policy, to engage O2 Marine through the City of Cockburn, for the implementation of the Coastal Monitoring Program for a period of 12 months. The City of Cockburn engaged O2 Marine through a competitive process.	12 Months	\$28,616.50	20/09/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	Perth Region NRM Inc	The City has a long-standing relationship with Perth NRM. As part of project 11045- 'Contribution Perth NRM Coastal Program', the City has agreed to contribute \$15,000 annually from 2019-2029.	12 Months	\$15,000.00	17/10/2024	Director Infrastructure
\$10,000-\$49,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Consultant Advice	City of Melville	The City of Fremantle has an agreement with the City's of Melville and Canning to share costs related to financial due diligence undertaken by Deloitte Australia relating to the financial review of the RRG. City of Melville are paying Deloitte directly and on-charging City of Fremantle for our 1/3 share of costs. Phase 1 of the review is now complete and Deloitte are now engaged to deliver Phase 2.	14 Months	\$45,000.00	16/10/2024	Director Infrastructure

Total Exemptions: \$10,000-\$49,999

\$279,337.00

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POLICY EXEMPTION	TYPE OF EXEMPTION	SUPPLIER	REASON FOR EXEMPTION	LENGTH OF CONTRACT	TOTAL VALUE	DATE APPROVED	APPROVING AUTHORITY
\$50,000-\$249,999 Request 3 Quotes Min. 2 written quotes rec'd	Specialist Legal Advice	Thompson Geer	<p>City of Fremantle's commitment to engage legal advice for the review of the RRG is outlined in Council's most recent decision at it's OCM held on 25 September 2024 acknowledging the legal implications of the RRG review process and significant legal costs moving forward.</p> <p>Thomson Geer Lawyers are WALGA approved and have provided ongoing advice on the service review of the Resource Recovery Group (RRG). They are also one of the few Legal firms that do not have any conflicts through previous dealings with the RRG or it's member councils.</p> <p>The City of Fremantle has an agreed to recover 1/3 share of legal costs for Phase 2 - Part A from Canning and Melville and 1/2 share of legal costs for Phase 2 - Part B from Melville.</p>	14 Months	\$80,000.00	17/10/2024	Director Infrastructure

Total Exemptions: \$50,000-\$249,999

\$80,000.00