TOWN of EAST FREMANTLE

# MINUTES



## Council Meeting

Tuesday, 18 August 2026 at 6:00 PM

# CONTENTS

# MINUTES

**MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBER, 135 CANNING HIGHWAY EAST FREMANTLE ON TUESDAY 18 AUGUST 2026.**

## 1 OFFICIAL OPENING

The Presiding Member opened the meeting at 6.01pm.

## 2 ACKNOWLEDGEMENT OF COUNTRY

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

## 3 ANNOUNCEMENT TO GALLERY

*"Members of the gallery are advised that:*

1. *this meeting will be audio-recorded*
2. *no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."*

## 4 RECORD OF ATTENDANCE

### 4.1 ATTENDANCE

The following members were in attendance

Mayor A Natale Presiding Member
Cr S Boyd
Cr A Brockmann
Cr C Collinson
Cr R Cutter
Cr J Harrington
Cr L Maywood
Cr A White
Cr M Wilson

The following staff were in attendance:

| | |
|---|---|
| Mr J Throssell | Chief Executive Officer (CEO) |
| Mr P Kocian | Executive Manager Corporate Services (EMCS) |
| Mr F Henderson | Executive Manager Regulatory Services (EMRS) |
| Ms J May | EA/Governance Coordinator (EA/GC) |

There were five members of the public in attendance.

### 4.2 APOLOGIES

Ms J Scott Executive Manager Technical Services (EMTS)

## 4.3 APPROVED

Nil

# 5 DISCLOSURES OF INTEREST

## 5.1 FINANCIAL

Nil

## 5.2 PROXIMITY

Nil

## 5.3 IMPARTIALITY

Nil

# 6 PUBLIC QUESTION TIME

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

Nil

## 6.2 PUBLIC QUESTION TIME

### 6.2.1 J SARACENI – 34 DUKE STREET

Mr J Saraceni submitted the following questions which were responded to by the CEO:

**Question 1**

*What delegations or authorisations, if any, are identified in the Town's Register of Delegated Authority as conferring authority to commence prosecutions under the Building Act 2011?*

**Response**

Authority to commence prosecutions under the Building Act 2011 is established through the Town's Register of Delegations. The relevant delegation is Delegation 2.1.5 – Building Orders, which includes authority to initiate a prosecution pursuant to section 133(1) of the Building Act 2011.

**CEO Clarification (provided following the meeting):**

During the response to Question 1, reference was made to Delegation DA30 as the authority to commence prosecutions under the Building Act 2011. Following a review of the current Register of Delegated Authority, it has been confirmed that the correct delegation reference is Delegation 2.1.5 (Building Orders), which includes authority to initiate a prosecution pursuant to section 133(1) of the Building Act 2011.

**Question 2**

*What delegation, authorisation, Council resolution or other instrument, if any, not identified in the Register of Delegated Authority was already in force as at 16 June 2026 conferring authority to commence prosecutions under the Building Act 2011?*

**Response**
As at 16 June 2026, the Town's authority was supported by the statutory framework of the Building Act 2011 and the Local Government Act 1995. These Acts expressly provide that a local government performs its functions through its officers and agents. Furthermore, the appointment of an Acting Chief Executive Officer ensured that the powers and duties of that office were being lawfully exercised at the relevant time.

**Question 3**
*What delegation, authorisation, Council resolution or other instrument, if any, concerning authority to commence prosecutions under the Building Act 2011, has been made, amended or issued after 16 June 2026, including the effective date of any such instrument?*

**Response**
The Town ensures that the necessary authority exists prior to commencement of any prosecutions. The Town continuously reviews its administrative processes to ensure they align with the Register of Delegations and relevant legislation. Any administrative updates made after 16 June 2026 serve to reinforce the Town's existing statutory powers and do not affect the validity of actions taken under the prior framework.

### 6.2.2 L SARACENI – 34 DUKE STREET

Mr L Saraceni submitted the following question which was responded to by the CEO:

**Question**
*Before a prosecution is commenced under the Building Act 2011, who at the Town of East Fremantle is responsible for confirming that the person commencing the prosecution has the necessary authority or delegation to do so?*

**Response**
The Town's governance framework requires that enforcement actions, including prosecutions, be undertaken in accordance with applicable legislation, delegations and authorisations. Responsibility for ensuring that authority exists rests with the officers exercising those functions under the Town's established governance framework and administrative processes. The Town is satisfied that the necessary authority exists prior to commencement of a prosecution.

## 7 PRESENTATIONS/DEPUTATIONS

### 7.1 PRESENTATIONS

Nil

### 7.2 DEPUTATIONS

Nil

## 8 APPLICATIONS FOR LEAVE OF ABSENCE

### 8.1 CR HARRINGTON

Cr Harrington sought leave of absence for the September Council Meeting (15 September 2026).

### 8.2 CR BROCKMANN

Cr Brockmann sought leave of absence for the period 21 August to 10 September 2026.

## 8.3 CR MAYWOOD

Cr Maywood sought leave of absence for the period 27 August to 12 September 2026.

## 8.4 MAYOR NATALE

Mayor Natale sought leave of absence for the period 21 September to 4 October 2026.

**COUNCIL RESOLUTION**

**Moved Cr Wilson, seconded Cr Cutter**

**That leave of absence be granted as follows:**

| | |
|---|---|
| **Cr Harrington** | **15 September 2026** |
| **Cr Brockmann** | **21 August to 10 September 2026** |
| **Cr Maywood** | **27 August to 12 September 2026** |
| **Mayor Natale** | **21 September to 4 October 2026** |

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

# 9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

## 9.1 MEETING OF COUNCIL (21 JULY 2026)

**OFFICER RECOMMENDATION**

**Moved Cr Maywood, seconded Cr Cutter**

**That the minutes of the Ordinary meeting of Council held on Tuesday, 21 July 2026 be confirmed as a true and correct record of proceedings.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

# 10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

## 10.1 MANDATORY BATTERY STEWARDSHIP

Received a response from Minister for the Environment, community services and homelessness, MLC Hon Matthew Swnbourn, to our request for mandatory battery stewardship – noting our concerns and further endorses the State support to improving funding and collaboration to deliver safe collection and recycling outcomes.

## 10.2 SILAS STREET DOG PARK

Received a response from MLA Hon Simone McGurk, on the delay of the re-opening of the Silas Street dog park. Where Main Roads acknowledges the frustration of the delay and the key importance to finding a solution. Noting, Simone will keep us informed on the progress.

## 10.3 COMMUNITY ASSISTANCE GRANTS PRESENTATION NIGHT

On 10 August, the Council came together with the successful applicants for the Community Assistance Grants. A huge thank you to the officers involved - I know the people in attendance appreciated the network event as we discovered something new about each of our clubs and groups. Such as the Cockburn Dragon Boat Club who is located at the East Fremantle Yacht club. (also known as the Blades)

## 10.4 DERBY – EAST FREMANTLE COMMUNITY PARK

I also attended last weekend first derby held at the East Fremantle Community Park in over 1000 days or since 2001. Unfortunately, South Fremantle FC was too strong on the day. It was great to share this experience with around 3500 people.

## 10.5 WALGA COUNCIL MEMBER ESSENTIALS TRAINING

As a reminder to all Councillors – WALGA mandatory training for all new and some re-elected council members from the Oct 2025 election, which needs to be completed in the coming months. If you have any questions, please see, me or the CEO.

# 11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

**ADOPTION BY EXCEPTION**

**Council Resolution** 011808

**Moved Cr Wilson, seconded Cr Brockmann**

**That the officer/committee recommendations for items:**

- **12.1 FMR – Audit Reg 17 Review**
- **12.2 Strategic Risk Register Update**
- **12.3 Strategic ICT Plan**
- **12.4 Revaluation Report – Infrastructure Assets**
- **12.5 IT Disaster Recovery Test**
- **12.6 East Fremantle Community Park – Audit Update**

**be adopted by exception.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## 12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

## 12.1 FMR - AUDIT REG 17 REVIEW

| | |
|---|---|
| **Report Reference Number** | OCR-4336 |
| **Prepared by** | Peter Kocian, Executive Manager Corporate Services |
| **Supervised by** | Jonathan Throssell, Chief Executive Officer |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |

**Attachments**

1. Moore Presentation (Confidential)
2. Financial Management and Audit Regulation 17 Review – June 2026 – Final Report (Confidential)
3. FMR – Audit Regulation 17 Findings Register and Risk Assessment (Confidential)

### PURPOSE

The purpose of this report is to consider the Audit, Risk and Improvement Committee (ARIC) recommendation to note the completion of the Town's Financial Management and Audit Regulation 17 Review, receive the final report and findings register, and note that Moore Australia attended the ARIC meeting providing a short presentation on the review outcomes.

### EXECUTIVE SUMMARY

Moore Australia was engaged to undertake an independent review of the appropriateness and effectiveness of the Town's systems and procedures relating to financial management, legislative compliance, internal controls and risk management.

The review has now been completed and the final report is presented to Council for consideration.

The review identified 37 improvement items across the assessed framework areas, comprising 5 prioritised actions and 32 planned actions. These findings will be incorporated into the Town's consolidated status report and presented to the Committee for ongoing monitoring and oversight.

### BACKGROUND

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the Chief Executive Officer to review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal controls, legislative compliance and financial management, and report the results of that review to the Audit, Risk and Improvement Committee.

The review was undertaken by Moore Australia and assessed the Town's framework against the design, implementation and evaluation elements of AS ISO 31000:2018 risk management principles. The review also considered the Town's financial management systems and procedures, including procurement, payments, payroll, transaction cards, fixed assets, budget and budget review processes, financial reporting and related controls.

Moore Australia's independent auditor, Tanya Browning, Director, attended the ARIC meeting held on 29 July 2026 and provided a short presentation on their review of the Town's Financial Management, Risk Management, Legislative Compliance and Internal Controls.

The ARIC considered this officer report and recommended as follows:

Committee Resolution 012907

OFFICER/COMMITTEE RECOMMENDATION

Moved Cr Cutter, seconded Cr Wilson

That the Audit, Risk and Improvement Committee recommend Council:

1. receives the Financial Management and Audit Regulation 17 Review – June 2026 – Final Report;
2. notes the presentation to be provided by Moore Australia at the Audit, Risk and Improvement Committee meeting;
3. notes the findings identified through the review, comprising 5 prioritised actions and 32 planned actions; and
4. notes that the findings will be incorporated into the consolidated status report for ongoing monitoring by the Audit, Risk and Improvement Committee.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil



## CONSULTATION

Consultation occurred with the Chief Executive Officer, Executive Leadership Team members, relevant staff, Moore Australia and ARIC as part of the review process

## STATUTORY ENVIRONMENT

*Local Government Act 1995*
*Local Government (Audit) Regulations 1996, Regulation 17*

## POLICY IMPLICATIONS

The review identifies a number of policy-related improvement actions, including policy review processes, purchasing card controls, policy references to legislation, and clarification of operational matters within Council policies.

## FINANCIAL IMPLICATIONS

There are no direct financial implications arising from receipt of this report. Implementation of improvement actions will be managed through existing resources where possible, with any additional resourcing requirements to be considered through normal budget processes.

## STRATEGIC IMPLICATIONS

The Town's Council Plan 2026-2026 includes:

**Outcome 10 Efficient governance and partnerships**

*10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management*

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| That findings from the Financial Management and Audit Regulation 17 Review are not implemented or monitored in a timely manner. | Possible (3) | Moderate (3) | Moderate (5-9) | Compliance | Incorporate findings into the consolidated status report and report progress to ARIC for ongoing monitoring |

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

N/A

## COMMENT

The final report concludes that the Town has documented systems, procedures and controls in place across financial management, risk management, legislative compliance and internal controls. The review also identifies opportunities to strengthen the consistency, documentation and monitoring of those systems.

| Framework Area | Prioritised Actions | Planned Actions | Summary of Findings |
|---|---|---|---|
| Design – Policies | 1 | 5 | Policy review, currency of legislative references, operational content in policies and purchasing card controls. |
| Implementation – Strategic and Operational Plans | 0 | 4 | Council Plan adoption timing, business continuity testing, code of conduct updates and Governance Framework review. |
| Implementation – Operational and Financial Procedures | 3 | 9 | Risk procedures, procedure change controls, approval evidence, procurement, contract management, recordkeeping, annual reporting and public notice processes. |
| Implementation – Human Resources Management and Practices | 0 | 1 | Centralised training matrix and monitoring of licences, qualifications and role-based training requirements. |
| Evaluation – Council and Audit, Risk and Improvement Committee | 0 | 4 | Monthly financial reporting and list of payments accuracy, variance explanations and compliance with reporting requirements. |
| Evaluation – Strategic and Operational Registers | 1 | 7 | Contracts register, portable and attractive assets, tender register, delegations, financial interests, risk registers, hazardous materials and swimming pool inspections. |
| Evaluation – Complaint Handling | 0 | 1 | Record of information about conduct to reflect legislative changes. |
| Evaluation – Audit Practices | 0 | 1 | Consideration of expanded internal audit activity as documented procedures mature. |
| **Total** | **5** | **32** | **37 improvement items identified.** |

## CONCLUSION

The completed review provides an independent assessment of the Town's financial management, risk management, internal control and legislative compliance systems. The findings provide a clear program of prioritised and planned improvements that will be incorporated into the consolidated status report for ongoing ARIC monitoring.

## 12.1 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted by Exception Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council:**

1. **receives the Financial Management and Audit Regulation 17 Review – June 2026 – Final Report;**
2. **notes the presentation provided by Moore Australia to the Audit, Risk and Improvement Committee meeting on 29 July 2026;**
3. **notes the findings identified through the review, comprising 5 prioritised actions and 32 planned actions; and**
4. **notes that the findings will be incorporated into the consolidated status report for ongoing monitoring by the Audit, Risk and Improvement Committee.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**



## REPORT ATTACHMENTS

Confidential Attachments

## 12.2 STRATEGIC RISK REGISTER UPDATE

| | |
|---|---|
| **Report Reference Number** | OCR-4357 |
| **Prepared by** | Peter Kocian Executive Manager Corporate Services |
| **Supervised by** | Jonathan Throssell Chief Executive Officer |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |

**Attachments**

1. Strategic Risk Register (Confidential)

### PURPOSE

The purpose of this report is to provide Council with an update on the Town's Strategic Risk Register following review by the Executive Leadership Team on 29 June 2026, and to outline current strategic risk themes, residual risk ratings, key controls and proposed management actions.

### EXECUTIVE SUMMARY

The Town's Strategic Risk Register has been reviewed by the Executive Leadership Team and updated to reflect current strategic risks, control effectiveness and proposed treatments.

The Register continues to identify a number of inherent risks rated high or extreme; however, the majority of residual risk ratings are assessed as being within the Town's current risk tolerance following consideration of existing controls.

The key residual risk requiring continued ARIC oversight is the performance of East Fremantle Community Park, which remains rated High with a residual rating of 15. Several strategic risks remain subject to active monitoring, including the Fremantle Traffic Bridge closure, climate change impacts, business interruption, contractor and project management, workforce capability, waste management, liquid fuel disruption and cyber security.

### BACKGROUND

The Town's Risk Management Framework requires strategic risks to be periodically reviewed to ensure that risk ratings, controls, control effectiveness and management actions remain current and appropriate.

The Strategic Risk Register provides a consolidated view of key strategic risks aligned to the Town's Strategic Community Plan and supports oversight by the Audit, Risk and Improvement Committee.

At its quarterly meeting on 29 June 2026, the Executive Leadership Team reviewed the Strategic Risk Register and reassessed risk ratings. ELT also undertook a snapshot review of the Operational Risk Register and agreed that a more thorough review is required, including further review of treatments and controls once the Operational Risk Register has been updated.

This matter was considered at the Audit Risk and Improvement Committee (ARIC) meeting on 29 July 2026 where the following resolution was carried:

Committee Resolution 092907

OFFICER/COMMITTEE RECOMMENDATION

Moved Cr Cutter, seconded Mayor Natale

That the Audit, Risk and Improvement Committee recommend Council:

1. Receives the updated Strategic Risk Register.
2. Notes that the Strategic Risk Register was reviewed by the Executive Leadership Team on 29 June 2026.
3. Notes that East Fremantle Community Park performance remains the principal high residual strategic risk requiring ongoing monitoring.
4. Notes that the Operational Risk Register will be subject to a more detailed Executive Leadership Team review.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil



## CONSULTATION

Executive Leadership Team
ARIC

## STATUTORY ENVIRONMENT

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance, at least once every three years, and report the results of that review to Council.

## POLICY IMPLICATIONS

Council has adopted Policy 2.2.4 Risk Management

## FINANCIAL IMPLICATIONS

There are no direct financial implications arising from receiving this report. Individual strategic risks may have financial implications where they relate to asset sustainability, service delivery, contract performance, business interruption, waste management, cyber security, East Fremantle Community Park operations or broader financial sustainability matters.

## STRATEGIC IMPLICATIONS

The Town's Council Plan 2026-2026 includes:

**Outcome 10 Efficient governance and partnerships**

*10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management*

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Failure to maintain an effective strategic risk management framework may result in significant risks not being identified, monitored or treated in a timely manner, reducing the Town's ability to meet statutory obligations and manage strategic, financial, service delivery and reputational impacts. | Unlikely (2) | Major (4) | Moderate (8) | Compliance / Service Interruption / Reputation | Continue quarterly ELT review of strategic risks, maintain ARIC oversight of high residual risks and progress the more detailed Operational Risk Register review. |

### RISK MATRIX

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



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

### RISK RATING

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

## SITE INSPECTION

N/A

## COMMENT

The updated Strategic Risk Register identifies the Town's key strategic risk profiles as Political, Safety and Asset Sustainability, Financial, Commercial, Community and Economic, Political Environment, Governance and Compliance, Human Resource Management, Business Interruption, Climate Change and Environmental Management, Sustainability, Service Interruption, and Security and Confidentiality.

Following review, the Register includes five inherent risks rated Extreme: inability to manage community expectations and alignment with strategic direction; Fremantle Traffic Bridge closure; failure of Council to endorse the Budget or support required rate changes; inadequate performance of East Fremantle Community Park; and failure to plan for and respond to climate impacts.

The current residual risk profile indicates that most risks are assessed as Adequate or Effective after controls are applied. The principal residual risk above the normal monitoring threshold is East Fremantle Community Park performance, which remains rated High with a residual rating of 15. Key controls include the Operator Agreement, performance reporting, sub-lease and licence arrangements, contract management support, independent review activity, the Notice of Concern process, audit controls and review of governance arrangements.

Other material areas for ongoing monitoring include the Fremantle Traffic Bridge closure, where current monitoring indicates no material impact on localised congestion or asset deterioration; business interruption, where a Business Continuity Exercise is scheduled for July 2026; climate change and environmental management, including urban forest mapping and delivery of solar and battery projects; and security and confidentiality, including the ongoing Information Classification project and cyber security controls.

ELT has also noted that the Operational Risk Register requires a more detailed review. The Manager, Corporate Services has been requested to share the current Operational Risk Register with ELT, and Executive members are to review and update their respective risks. Once this review is complete, ELT will further review relevant treatments and controls.

| **Risk Area** | **Current Residual Rating** | **Current Management Focus** |
|---|---|---|
| East Fremantle Community Park performance | High (15) | Notice of Concern process, audit controls, performance reporting and review of governance arrangements. |
| Business interruption | Moderate (8) | Records disaster box and Business Continuity Exercise scheduled for July 2026. |
| Security and confidentiality | Low (4) | Cyber training, vulnerability testing, ICT controls and Information Classification project. |

## CONCLUSION

The Strategic Risk Register remains an active management tool and has been reviewed by ELT to ensure that strategic risks, residual ratings and treatments remain current. The Register demonstrates that existing controls are generally operating at an adequate level, with East Fremantle Community Park performance remaining the principal high residual risk requiring continued oversight.

Council is requested to receive the updated Strategic Risk Register, note the status of current strategic risks and note the planned review of the Operational Risk Register.

## 12.2 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted by Exception (Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council:**

1. **receives the updated Strategic Risk Register.**
2. **notes that the Strategic Risk Register was reviewed by the Executive Leadership Team on 29 June 2026.**
3. **notes that East Fremantle Community Park performance remains the principal high residual strategic risk requiring ongoing monitoring.**
4. **notes that the Operational Risk Register will be subject to a more detailed Executive Leadership Team review.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Confidential Attachment

## 12.3 STRATEGIC ICT PLAN

| | |
|---|---|
| **Report Reference Number** | OCR-4348 |
| **Prepared by** | Bron Browning, Manager Corporate Services |
| **Supervised by** | Peter Kocian, Executive Manager Corporate Services |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |
| **Attachments** | |

1. Strategic ICT Plan 2025-2029 (Confidential)

### PURPOSE

To present the Strategic ICT Plan 2025–2029 to Council for adoption as the Town's guiding information and communications technology strategy, and to note the associated four-year ICT budget estimates that will continue to be refined through the annual budget process.

### EXECUTIVE SUMMARY

The Strategic ICT Plan 2025–2029 provides the Town's medium-term direction for technology investment, cyber security, business systems, infrastructure and digital service improvement.

The plan is required to support a more coordinated transition from legacy and on-premises arrangements toward secure, resilient and fit-for-purpose technology services. Its principal themes are a cloud-first approach to modernisation, uplift of cyber security capability, preparation for replacement of the Town's enterprise resource planning platform, improved collaboration and information governance through Microsoft 365, and modernisation of communications systems.

Adoption of the plan will provide a clear governance framework for prioritising ICT investment and sequencing delivery, while the associated four-year budget estimates will support forward planning and annual budget development without committing Council to all future expenditure in advance.

### BACKGROUND

The Town has prepared the Strategic ICT Plan 2025–2029 to guide its technology direction over the next four years. The plan documents the current ICT environment, identifies key risks and opportunities, and outlines future-state initiatives across governance, business applications, infrastructure, cyber security, business continuity and project delivery.

It responds to the need for a coordinated roadmap that supports the progressive modernisation of ageing systems, strengthens cyber resilience and reduces reliance on ad hoc ICT investment decisions. It is intended to support the Town's integrated planning and reporting framework by aligning ICT priorities with organisational service delivery needs and future budget planning.

The draft Plan was considered at the Audit Risk & Improvement Committee (ARIC) Meeting on 29 July 2026 where the following resolution was carried:

Committee Resolution 042907

OFFICER/COMMITTEE RECOMMENDATION

Moved Mr Chauvel, seconded Cr White

That the Audit, Risk and Improvement Committee recommend that Council:

1. adopts the Strategic ICT Plan 2025–2029 as the Town's guiding information and communications technology strategy;
2. notes the plan's consolidated four-year ICT budget estimates for 2025–26 to 2028–29, noting that the figures are indicative, exclude GST and will be reviewed annually through the budget process;
3. confirms the priority delivery focus for 2026–27 as:
   (a) cyber security, compliance and productivity uplift; and
   (b) ERP transition readiness;

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil



## CONSULTATION

The Strategic ICT Plan has been developed through internal review of the Town's current ICT environment, service requirements, risks and future needs. Implementation of specific initiatives arising from the plan will involve further consultation with relevant business units, service providers and stakeholders as required.

Audit Risk & Improvement Committee Meeting - 29 July 2026.

## STATUTORY ENVIRONMENT

The Strategic ICT Plan is relevant to the Town's obligations under the *Local Government Act 1995* and *Local Government (Functions and General) Regulations 1996*, particularly in relation to sound financial management, procurement, recordkeeping, risk management, governance and the effective administration of local government operations.

## POLICY IMPLICATIONS

Implementation of the Strategic ICT Plan will need to align with relevant Town policies and procedures, including those relating to procurement, records and information management, cyber security, privacy, risk management, business continuity and the use of corporate information systems.

## FINANCIAL IMPLICATIONS

The Strategic ICT Plan includes four-year budget estimates for the period 2025–26 to 2028–29. The estimated annual totals, excluding GST, are $481,027 in 2025–26, $559,465 in 2026–27, $487,840 in 2027–28 and $503,177 in 2028–29.

These figures include a combination of business-as-usual ICT operating costs and proposed project or uplift initiatives. The 2026–27 year represents a step-up in investment associated with cyber security uplift, ERP transition planning, network improvements and telephony modernisation.

The four-year funding allocations have been rolled into the Town's Long Term Financial Plan to support forward financial planning and alignment with the integrated planning and reporting framework. The estimates are indicative only and do not commit Council to all future expenditure. Individual initiatives will remain subject to annual budget approval, procurement requirements, vendor pricing changes and further business case development where required.

## STRATEGIC IMPLICATIONS

The Strategic ICT Plan 2025–2029 supports the Town's broader integrated planning and reporting framework by enabling efficient, secure and sustainable service delivery. The plan contributes to sound governance, organisational capability, resilience, and continuous improvement in the systems and processes that support delivery of Council's objectives.

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Without a clear strategic ICT framework, investment decisions may become fragmented, resulting in delayed modernisation, increased cyber exposure and continued reliance on ageing systems. Delivery risks include internal capacity constraints, competing organisational priorities, cost escalation, vendor dependency and staff change fatigue. | Possible (3) | Minor (2) | Moderate (5-9) | SERVICE INTERRUPTION Short term temporary interruption - backlog cleared <1 day | Accept Officer Recommendation |

### RISK MATRIX

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

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

## RISK RATING

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

## SITE INSPECTION

N/A

## COMMENT

The plan identifies that the Town's ICT environment is at a transition point. A number of core systems and services currently rely on legacy or on-premises arrangements that create ongoing support overheads and resilience risks. In response, the Strategic ICT Plan proposes a staged transition toward cloud-based and software-as-a-service solutions where appropriate, supported by stronger governance and cyber security controls.

A major focus of the plan is cyber security uplift. Priority actions include transitioning endpoint protection to Microsoft Defender, implementing additional security operations capability, improving data loss prevention and classification controls, maintaining vulnerability management and penetration testing activities, and strengthening contractor remote access arrangements. These initiatives are intended to reduce the Town's exposure to cyber threats, improve compliance maturity and support business continuity.

The plan also identifies the need for business systems transformation, particularly in relation to the Town's enterprise resource planning environment. Funding has been identified for 2026–27 planning and consultancy work to support a future ERP replacement, with implementation currently anticipated in 2027–28. In addition, the plan supports improved business intelligence and reporting capability through dashboarding and analytics, and increased use of collaboration platforms such as SharePoint and Teams to strengthen document management, version control and staff collaboration.

The communications and infrastructure components of the plan focus on maintaining resilient network performance and modernising telephony. This includes local area network upgrades, review of internet service arrangements, and transition planning for Microsoft Teams Calling. Collectively, these initiatives are intended to maintain reliable service delivery, reduce reliance on ageing infrastructure and support a more flexible and contemporary workplace environment.

## CONCLUSION

The Strategic ICT Plan 2025–2029 establishes a clear roadmap for strengthening the Town's ICT capability over the next four years. It provides a structured basis for future decision-making, helps prioritise investment in cyber security, business systems and infrastructure, and supports the Town's broader operational and governance objectives. Adoption of the plan will assist Council in providing strategic direction, while recognising that individual initiatives and associated funding decisions will continue to be considered through normal budget and procurement processes.

## 12.3 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted by Exception (Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council:**

1. **adopts the Strategic ICT Plan 2025–2029 as the Town's guiding information and communications technology strategy;**
2. **notes the plan's consolidated four-year ICT budget estimates for 2025–26 to 2028–29, noting that the figures are indicative, exclude GST and will be reviewed annually through the budget process;**
3. **confirms the priority delivery focus for 2026–27 as:**
   **(a) cyber security, compliance and productivity uplift; and**
   **(b) ERP transition readiness.**

**CARRIED UNANIMOUSLY 9:0**

**For: Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against: Nil**

## REPORT ATTACHMENTS

Confidential Attachment

## 12.4 REVALUATION REPORT - INFRASTRUCTURE ASSETS

| | |
|---|---|
| **Report Reference Number** | OCR-4361 |
| **Prepared by** | Peter Kocian Executive Manager Corporate Services |
| **Supervised by** | Jonathan Throssell Chief Executive Officer |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |
| **Attachments** | Nil |

### PURPOSE

The purpose of this report is to provide Council with an overview of the asset revaluation requirements applying to Western Australian local governments, the Town's current revaluation cycle and the key matters to be managed through the 2025/26 infrastructure revaluation.

### EXECUTIVE SUMMARY

This report outlines the asset revaluation requirements applying to Western Australian local governments, how the Town's current framework addresses those requirements, and the key gaps and risks to be managed through the 2025/26 infrastructure revaluation.

The key requirement is that relevant assets must be reported at their reportable value, being fair value at the last valuation date less subsequent accumulated depreciation and accumulated impairment losses where applicable. The regulatory framework requires these assets to be revalued every five years, although a local government may choose to revalue earlier.

The Town's land and building assets were last independently revalued by JLL as at 30 June 2023, with the next revaluation due in 2027/28.

Infrastructure assets were last externally revalued by Talis Consultants as at 30 June 2021, with a management indexation review applied in 2023. The next full infrastructure revaluation is due in 2025/26.

Plant and equipment, furniture and equipment, and right-of-use assets are measured under the cost model and are not subject to the five-year fair value revaluation cycle.

The Department's non-financial asset valuation guidance makes clear that asset valuation is an ongoing governance process, not solely an external valuer exercise or five-year compliance task. Local governments remain accountable for complete and accurate asset information, appropriate valuation assumptions, quality supporting evidence, documented management review and an audit-ready valuation working file.

In summary, the Town's framework substantially addresses the regulatory requirements through its five-year revaluation cycle, annual review of accounting estimates, use of external valuers, asset register processes and planned comprehensive infrastructure revaluation.

The main gaps and risks relate to timely completion of the 2025/26 infrastructure revaluation, validation and reconciliation of asset data, confirmation of condition and remaining useful life assumptions, audit suitability of the methodology and retention of sufficient management review evidence.

## BACKGROUND

Asset valuations are a significant accounting estimate for local governments because they directly affect the statement of financial position, depreciation expense, asset sustainability indicators, long-term financial planning assumptions and the annual audit process. The valuation process therefore needs to be managed as a governance and internal control process, not only as a periodic valuation exercise.

The Town maintains asset classes covering land, buildings, infrastructure, plant and equipment, furniture and equipment, and right-of-use assets. The accounting treatment differs by asset class.

Land, buildings and infrastructure are subject to the revaluation model where Regulation 17A applies.

Plant and equipment, furniture and equipment and right-of-use assets are generally measured using the cost model, with useful lives, residual values, depreciation methods and impairment indicators reviewed as part of year-end financial reporting procedures.

This matter was considered by the Audit Risk and Improvement Committee (ARIC) on 29 July 2026 where the following resolution was carried:

Committee Resolution 062907

OFFICER/COMMITTEE RECOMMENDATION

Moved Cr White, seconded Cr Cutter

That the Audit, Risk and Improvement Committee recommend Council:

1. Receives the report on asset revaluation requirements for local government and better practice management arrangements.
2. Notes that the Town's asset valuation framework is aligned with Regulation 17A, Australian Accounting Standards and the Department's non-financial asset valuation guidance.
3. Notes the Town's current asset revaluation cycle, including the scheduled 2025/26 infrastructure revaluation and the 2027/28 land and buildings revaluation.
4. Notes the key gaps and risks to be managed, including timely delivery, asset data completeness, reconciliation between financial and operational records, condition evidence, remaining useful life assumptions, unit rates, componentisation and audit reliance.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil

## CONSULTATION

Internal consultation occurs between Finance and Operations to confirm asset additions, disposals, capital works, contributed assets, condition information and impairment indicators.

External valuers are engaged where required to undertake independent valuations of prescribed asset classes.

The annual audit process also provides independent scrutiny of valuation methodology, asset register integrity and management review of accounting estimates.

## STATUTORY ENVIRONMENT

The principal statutory and accounting framework includes the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996*, Australian Accounting Standards, including AASB 116 Property, Plant and Equipment, AASB 136 Impairment of Assets, AASB 140 Investment Property and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

Regulation 17A requires local governments to report land and buildings, infrastructure, investment property and controlled vested improvements at reportable value. Reportable value is fair value at the last valuation date less subsequent accumulated depreciation and accumulated impairment losses, where applicable. Plant and equipment-type assets and most right-of-use assets are measured using the cost model in accordance with Australian Accounting Standards.

AASB 116 requires the residual value, useful life and depreciation method of an asset to be reviewed at least at each financial year-end. Where expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate under AASB 108.

The Department's guide explains that Western Australian local governments must apply both Australian Accounting Standards and the Local Government (Financial Management) Regulations 1996. Where there is an inconsistency, the Regulations prevail to the extent of that inconsistency. This is particularly relevant to Regulation 17A, which establishes the five-year revaluation cycle for prescribed non-financial assets.

The guide also clarifies that a local government is not required to assess whether fair value has materially changed in intervening years for the purpose of triggering a revaluation of Regulation 17A assets, unless it chooses to revalue earlier. However, annual review of useful lives, residual values, depreciation methods and impairment indicators remains required under Australian Accounting Standards and year-end financial reporting procedures.

## POLICY IMPLICATIONS

The Department's guide expects local governments to maintain a documented valuation strategy and governance framework for non-financial asset valuations. The Town's asset accounting policies, capitalisation thresholds, asset management plans and financial reporting procedures should therefore continue to support compliance with Regulation 17A, Australian Accounting Standards and better practice recommendations. This includes clear roles and responsibilities, documented review procedures, asset register reconciliations, quality assurance over valuation assumptions and audit-ready working papers.

## FINANCIAL IMPLICATIONS

Asset revaluations may result in material movements in asset carrying values, depreciation expense and revaluation reserves. They may also identify changes to remaining useful lives, componentisation, condition assessments or asset quantities. These changes can affect the Town's annual financial statements, asset sustainability ratio, long-term financial plan and renewal funding requirements.

## STRATEGIC IMPLICATIONS

Sound asset valuation and asset management practices support the Town's strategic financial planning, responsible stewardship of community assets, transparent reporting and evidence-based renewal planning.

## RISK IMPLICATIONS

### RISKS

| Key Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| The 2025/26 infrastructure revaluation is a key focus area in the OAG Audit Plan and will be subject to detailed audit review because of the high value of assets, significant valuation judgement and reliance on management and external expert estimates. If the valuation is not completed on time, or is not supported by sufficiently complete, reconciled and auditable asset data, this may result in audit findings, delayed financial reporting, misstated asset values, unreliable renewal planning or increased risk of audit qualification. | Possible | Moderate | Moderate | Financial management, compliance & governance | Maintain a documented project timetable, reconcile asset registers to the general ledger and asset management systems, require physical inspection and targeted verification, review valuer qualifications and assumptions, document management review, maintain evidence supporting key judgements and retain a complete valuation working file capable of supporting OAG audit review. |

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

No site inspection was undertaken for the purpose of preparing this report. However, the 2025/26 infrastructure revaluation RFQ requires physical inspection and verification as part of the valuation engagement, including comprehensive inspection of roads, open-air car parks and park infrastructure assets, targeted validation of footpaths, playgrounds and bus shelters, and documented reliance on drainage inspection data where appropriate.

## COMMENT

### REQUIREMENTS, TOWN FRAMEWORK, GAPS AND RISKS

The requirements can be considered across four practical areas: statutory valuation requirements, annual accounting estimate reviews, governance and audit evidence, and asset management usefulness.

The Town's framework addresses these areas through its asset class revaluation cycle, annual management review of useful lives, residual values, depreciation methods and impairment indicators, use of independent valuers, documented RFQ scope, asset register reconciliation processes and planned physical inspection and verification for the 2025/26 infrastructure revaluation.

| Requirement | How the Town's framework addresses the requirement | Gaps / key risks to manage |
|---|---|---|
| Regulation 17A five-year revaluation cycle for prescribed non-financial assets | Land and buildings were independently valued as at 30 June 2023 and are next due in 2027/28. Infrastructure is due for revaluation in 2025/26 and has been procured through a dedicated RFQ. | The 2025/26 infrastructure revaluation must be completed in time to support year-end financial reporting and audit. |
| Report assets at reportable value or cost model, as applicable | Land, buildings and infrastructure are managed under the revaluation model. Plant and equipment, furniture and equipment and right-of-use assets are managed under the cost model. | Asset classifications, additions, disposals and contributed assets must be confirmed before valuation outputs are finalised. |
| Annual review of useful lives, residual values, depreciation methods and impairment indicators | Management undertakes an annual review of accounting estimates for each asset class, including useful lives, residual values, depreciation methods and impairment indicators. | Review evidence needs to clearly link asset condition, remaining useful life, renewal assumptions and depreciation outcomes. |
| Complete and accurate asset data | The RFQ requires validation of asset registers, inventories, quantities, identifiers, hierarchy, componentisation and reconciliation between financial and operational records. | Legacy identifiers, variable GIS alignment and inconsistent componentisation may create reconciliation and audit evidence risk. |
| Condition evidence and remaining service potential | The RFQ requires comprehensive physical inspection for roads, open-air car parks and park infrastructure, targeted validation for footpaths, playgrounds and bus shelters, and documented reliance on drainage inspection data where appropriate. | Condition data must be sufficiently current, consistent and defensible to support remaining useful life, depreciation and audit reliance. |
| Valuation methodology and audit reliance | The RFQ requires fair value estimation in accordance with relevant accounting standards, Regulation 17A and audit reliance requirements, including a methodology and assumptions report and availability to respond to audit queries. | Unit rates, componentisation, obsolescence, residual values and professional judgements must be clearly evidenced and reviewed by management. |

| | | |
|---|---|---|
| Asset management and forward works planning | The RFQ includes asset management plan inputs and a minimum 10-year forward works plan to support long-term financial planning and renewal prioritisation. | Forward works outputs need to be practical, integrated with existing plans and capable of informing the Long-Term Financial Plan. |

OWN ASSET CLASSES AND REVALUATION STATUS

| Asset class | Measurement basis | Last revaluation / review | Next revaluation / review |
|---|---|---|---|
| Land | Revaluation model | 30 June 2023, full valuation by JLL | 2027/28 |
| Buildings | Revaluation model | 30 June 2023, full valuation by JLL | 2027/28 |
| Infrastructure | Revaluation model | 30 June 2021, desktop valuation by Talis Consultants; management indexation review applied in 2023 | 2025/26 |
| Plant and equipment | Cost model | Annual review of useful lives, residual values and depreciation method | Annual review |
| Furniture and equipment | Cost model | Annual stocktake and year-end estimate review | Annual review |

The table demonstrates that the Town has a framework in place to meet the core requirements. Management's focus is therefore on disciplined execution of the 2025/26 infrastructure revaluation project, including timely delivery, defensible inspection evidence, documented management review and a clear audit trail.

The OAG Audit Plan confirms that property, plant and equipment and infrastructure will be an area of significant audit attention in 2025/26. OAG's planned procedures include testing key controls, considering the qualifications and expertise of valuation experts, assessing key judgements and inputs, performing analytical procedures over depreciation, testing additions and disposals, reviewing management's impairment assessment and considering the impact of new requirements relevant to AASB 13 valuation inputs. The Town's valuation framework and project working file must therefore be capable of supporting detailed external audit scrutiny.

TOWN PROCUREMENT APPROACH — 2025/26 INFRASTRUCTURE REVALUATION

METHODOLOGY REQUIRED BY THE RFQ

The RFQ was structured to procure a comprehensive infrastructure valuation as at 30 June 2026, rather than a desktop review, in response to audit expectations and the age of existing condition data. The scope requires the consultant to validate asset registers, reconcile financial and operational records, confirm asset completeness and componentisation, undertake physical condition assessment where required, prepare fair value estimates in accordance with relevant accounting standards and Regulation 17A, and provide audit-ready methodology, assumptions and supporting schedules. The RFQ places particular emphasis on defensible condition evidence, with full inspections required for roads, open-air car parks and park infrastructure, targeted validation for footpaths, playgrounds and bus shelters, and desktop reliance on drainage data where supported by the 2020 inspection records.

The Department's better practice guidance recommends that infrastructure valuation projects be planned and resourced early to minimise audit delays and allow sufficient time for asset data reconciliation, condition review, valuer engagement, management review of assumptions and finalisation of valuation adjustments.

In this instance, the Town commenced the procurement and valuation process later than the timing recommended in the Department's guidance, which suggests commencing valuation planning in August and aiming to appoint valuers by the end of October.

## CONCLUSION

The 2025/26 infrastructure revaluation is the Town's key current asset valuation priority.

The RFQ appropriately responds to the principal gaps and risks by requiring asset data validation, reconciliation, physical condition assessment, fair value estimation, asset management plan inputs, forward works planning and audit liaison.

The methodology requires a comprehensive valuation supported by physical inspection and verification, with full inspection of roads, open-air car parks and park infrastructure assets, targeted validation of footpaths, playgrounds and bus shelters, and desktop reliance on drainage pipe data where supported by the 2020 inspection records.

The remaining risks relate to execution rather than policy design, including delivery against the revised timetable, the quality and completeness of asset data, consistency of condition assessments, reasonableness of unit rates and remaining useful life assumptions, and retention of sufficient management review evidence to support audit reliance.

This risk is heightened by the OAG Audit Plan, which identifies property, plant and equipment and infrastructure as a key audit focus area with increased current-year risk. Management's review of the valuation must therefore be sufficiently detailed to demonstrate that the Town understands and has challenged the key assumptions, inputs, condition data, unit rates, useful lives, residual values, impairment considerations and resulting depreciation outcomes.

## 12.4 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted by Exception (Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council:**

1. **receives the report on asset revaluation requirements for local government and better practice management arrangements.**
2. **notes that the Town's asset valuation framework is aligned with Regulation 17A, Australian Accounting Standards and the Department's non-financial asset valuation guidance.**
3. **notes the Town's current asset revaluation cycle, including the scheduled 2025/26 infrastructure revaluation and the 2027/28 land and buildings revaluation.**
4. **notes the key gaps and risks to be managed, including timely delivery, asset data completeness, reconciliation between financial and operational records, condition evidence, remaining useful life assumptions, unit rates, componentisation and audit reliance.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

TOWN of EAST FREMANTLE

## 12.5 IT DISASTER RECOVERY TEST

| | |
|---|---|
| **Report Reference Number** | OCR-4352 |
| **Prepared by** | Peter Kocian Executive Manager Corporate Services |
| **Supervised by** | Jonathan Throssell Chief Executive Officer |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |

**Attachments**

1. IT Disaster Recovery Plan (Confidential)
2. Annual IT DR Checklist (Confidential)



### PURPOSE

The purpose of this report is to provide Council with an overview of the Town's current Information Technology Disaster Recovery Plan (last review 2025) and the outcome of the annual IT Disaster Recovery test undertaken on 24 June 2026.

### EXECUTIVE SUMMARY

The Town's Information Technology Disaster Recovery Plan sets out the arrangements, roles, responsibilities and procedures for responding to a significant outage affecting the Town's core information technology and telecommunications services. The Plan is intended to support the timely restoration of critical systems and data following a declared disaster or extended outage.

Focus Networks completed the annual IT Disaster Recovery test using a parallel test methodology in an isolated environment. The test confirmed that core server recovery processes, network share presentation, client access to key systems, and selected Microsoft 365 backup visibility were successfully demonstrated.

The test restored 3,205.5 GB of data from a recovery point of 22 June 2026 at 8:01 PM, with a total test duration of 2 hours and 11 minutes.

### BACKGROUND

The IT Disaster Recovery Plan was updated and released in June 2025. It defines a disaster as an event that significantly reduces the Town's ability to provide normal services, with an outage to core IT systems exceeding 24 hours typically deemed to constitute a disaster.

The Plan covers information technology and telecommunications services and does not replace broader business continuity arrangements for non-IT business operations.

The Plan identifies the Chief Executive Officer as having primary authority to declare a disaster and activate the Plan, with the Executive Manager Corporate Services authorised to act if the Chief Executive Officer is unavailable. It also establishes the Crisis Management Team structure, including the Management Team, Recovery Team and Facility Team, and assigns responsibilities for recovery coordination, communications, facility restoration, server recovery and vendor liaison.

This matter was considered at the Audit Risk and Improvement Committee meeting on 29 July 2026 where the following resolution was passed:

**Committee Resolution** 052907

OFFICER/COMMITTEE RECOMMENDATION

Moved Mr Chauvel, seconded Mayor Natale

That the Audit, Risk and Improvement Committee recommend Council:

1. notes the overview of the Town's Information Technology Disaster Recovery Plan;
2. notes that the annual IT Disaster Recovery test was undertaken on 24 June 2026 and was successfully completed using a parallel test methodology in an isolated environment;
3. notes that the test restored 3,205.5 GB of data from a recovery point of 22 June 2026 at 8:01 PM, with a total test duration of 2 hours and 11 minutes.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil



## CONSULTATION

The annual IT Disaster Recovery test was facilitated by Focus Networks, with attendance from Focus Networks representatives Todd Koeppler and Jason Langoulant and Town representatives Bron Browning and Peter Kocian. The test was conducted from Focus Networks' Victoria Park office and via Microsoft Teams.

Town officers participated in application validation steps including access to the terminal server, SynergySoft, network drive mappings, recent file data, Switchvox and Microsoft 365 backup visibility.

## STATUTORY ENVIRONMENT

The Local Government (Audit) Regulations 1996 require the Audit, Risk and Improvement Committee to support Council in relation to risk management, internal control and legislative compliance. The Disaster Recovery Plan and annual testing process form part of the Town's broader internal control and risk management framework for information technology resilience.

## POLICY IMPLICATIONS

The Disaster Recovery Plan supports the Town's risk management, business continuity and information technology governance arrangements. The Plan is required to be reviewed biannually, or following significant business or technology change, to ensure recovery objectives, contact information, roles and technical procedures remain current.

## FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report. Costs associated with maintaining managed recovery services, backup capability and annual testing are met through existing information technology operating budgets.

## STRATEGIC IMPLICATIONS

The Disaster Recovery Plan supports the Town's strategic objective of maintaining effective governance, responsible asset and information management, and continuity of critical services to the community.

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Loss of access to core information technology systems and data due to disaster, cyber incident, infrastructure failure or extended outage, resulting in service interruption, delayed financial and administrative processing, reduced customer service capability and reputational impact. | Possible | Major | High | Service interruption / information technology | Maintain and annually test the IT Disaster Recovery Plan; retain managed recovery and backup services; review recovery notes and test limitations; update documentation following significant technology or business change. |

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

Not applicable. This report relates to a desktop review of the Disaster Recovery Plan and the outcome of the annual IT Disaster Recovery test, rather than a physical site inspection.

## COMMENT

The annual test provides assurance that the Town's managed recovery environment can restore key virtual servers and enable validation of core business access in an isolated environment. The successful recovery of server infrastructure, network shares and selected application access is a positive control outcome.

## CONCLUSION

The Disaster Recovery Plan provides a structured framework for responding to a significant IT outage or disaster affecting the Town's core systems. The annual IT Disaster Recovery test was successfully completed and demonstrated that the Town's recovery arrangements are operating as intended for the systems and processes tested.

It is recommended that Council note the Plan and the test outcome.

## 12.5 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted By Exception (Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council notes:**

1. **the overview of the Town's Information Technology Disaster Recovery Plan;**
2. **the annual IT Disaster Recovery test was undertaken on 24 June 2026 and was successfully completed using a parallel test methodology in an isolated environment;**
3. **the test restored 3,205.5 GB of data from a recovery point of 22 June 2026 at 8:01pm, with a total test duration of 2 hours and 11 minutes.**

**<u>CARRIED UNANIMOUSLY 9:0</u>**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Confidential Attachments

## 12.6 EAST FREMANTLE COMMUNITY PARK - AUDIT UPDATE

| | |
|---|---|
| **Report Reference Number** | OCR-4342 |
| **Prepared by** | Peter Kocian, Executive Manager Corporate Services |
| **Supervised by** | Jonathan Throssell, Chief Executive Officer |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple |
| **Documents tabled** | Nil |

**Attachments**

1. Outward Correspondence to Belgravia Leisure Dated 21 May 2026 (Confidential)
2. Inward Correspondence from Belgravia Leisure Dated 15 June 2026 (Confidential)
3. Outward Correspondence to Belgravia Leisure Dated 25 June 2026 (Confidential)

### PURPOSE

The purpose of this report is to receive an update on the East Fremantle Community Park (EFCP) audit matters considered at the Special Audit, Risk and Improvement Committee (ARIC) Meeting held on 13 May 2026, the subsequent Notice of Concern process, and the correspondence between the Town and Belgravia Leisure since that meeting.

The report also provides a chronology of key correspondence and summarises the corrective actions and monitoring arrangements now proposed for the 2025/26 EFCP financial reporting and audit cycle.

### EXECUTIVE SUMMARY

The 2024/25 external audit identified a number of matters associated with the financial reporting and audit treatment of East Fremantle Community Park (EFCP). While the Office of the Auditor General issued an unmodified audit opinion, the audit included an emphasis of matter relating to the restatement of comparative balances associated with EFCP, and the audit timetable was extended due to the additional accounting, consolidation and component audit work required.

Following consideration of these matters by the Audit, Risk and Improvement Committee at its Special Meeting on 13 May 2026, the Town issued a Notice of Concern to Belgravia Leisure on 21 May 2026. Belgravia Leisure responded on 15 June 2026 with an Audit Improvement Plan – EFCP Financial Reporting and Audit Compliance.

The Improvement Plan sets out proposed corrective actions relating to financial governance, audit readiness, reporting milestones, progress monitoring and escalation. Key milestones for the 2025/26 audit cycle include provision of the draft EFCP Special Purpose Financial Report and detailed transaction listing by 30 August 2026, and completion of the EFCP component audit for submission to the Office of the Auditor General by 30 September 2026.

The Town accepted the Improvement Plan by letter dated 25 June 2026, subject to important qualifications and expectations. Acceptance of the Improvement Plan does not waive, vary or replace any contractual requirement, right, remedy or position available to the Town under the Operator Agreement, including the requirement for a stand-alone EFCP bank account.

The response stage required by the Notice of Concern is now considered closed, subject to Belgravia Leisure's ongoing compliance with the Improvement Plan. The underlying matters will continue to be monitored through the agreed audit program, fortnightly audit progress meetings, milestone tracking, progress reporting and any further governance processes required under the Operator Agreement.

## BACKGROUND

The external audit for the year ended 30 June 2025 experienced delays primarily associated with the audit and financial reporting implications of EFCP operations. The May ARIC agenda item advised that the Office of the Auditor General received the Town's initial draft financial statements on 23 September 2025 and an updated audit-ready version on 24 October 2025, which incorporated EFCP transactions and related accounting treatment, including the need to restate comparative balances.

The additional audit work included assessment of the principal-agent conclusion, consolidation and restatement procedures, and component audit oversight. The Town sought and obtained delegated Ministerial approval to extend the statutory deadline for submission of the 2024/25 Annual Financial Report to 31 October 2025. The Office of the Auditor General's audit fee invoice also reflected additional audit effort primarily relating to EFCP accounting assessment, consolidation/restatement work and component audit oversight.

The May ARIC report identified the following key audit and governance issues relevant to EFCP:

- the need to incorporate EFCP operations into the Town's annual financial reporting process;
- the need for a component audit process to support the Office of the Auditor General's group audit procedures;
- management letter findings relating to EFCP contract and financial oversight arrangements;
- the risk that the Town's audit timetable may be delayed because completion of the EFCP component audit is dependent on Belgravia Leisure and its external/component auditor;
- the need for a formalised EFCP audit timetable, clear milestones and regular progress checkpoints; and
- the need to monitor management letter findings through the Audit, Risk and Improvement Committee Status Report until matters are satisfactorily resolved.

The agreed 2025/26 EFCP audit timetable requires Belgravia Leisure to provide the Town with a draft Special Purpose Financial Report, including Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity, together with a detailed transaction listing, by 30 August 2026. The EFCP component audit file is to be submitted by HLB Mann Judd to the Office of the Auditor General by 30 September 2026.

Following the May ARIC meeting, the Town issued a Notice of Concern to Belgravia Leisure on 21 May 2026. The Notice of Concern process was intended to formally respond to the matters raised through the audit process and require Belgravia Leisure to address the financial governance, audit readiness, reporting and monitoring issues identified.

Belgravia Leisure provided a formal response dated 15 June 2026, accompanied by an Audit Improvement Plan – EFCP Financial Reporting and Audit Compliance. The response confirmed that Belgravia Leisure takes the matters raised seriously and is committed to meeting the agreed reporting and audit milestones.

The Town subsequently wrote to Belgravia Leisure on 25 June 2026 accepting the Improvement Plan as Belgravia Leisure's proposed corrective action plan, subject to qualifications and expectations. The Town's letter confirmed that acceptance of the Improvement Plan does not waive or vary any contractual requirement under the Operator Agreement, including the Town's position on the requirement for a separate EFCP bank account.

The ARIC considered this update at its meeting held on 29 July 2026 and recommended as follows:

Committee Resolution 032907

OFFICER/COMMITTEE RECOMMENDATION

Moved Cr White, seconded Cr Cutter

That the Audit, Risk and Improvement Committee recommend Council:

1. receives the update on the East Fremantle Community Park audit matters, Notice of Concern process and subsequent correspondence with Belgravia Leisure.
2. notes that the Town issued a Notice of Concern to Belgravia Leisure on 21 May 2026 following the audit matters considered at the Special Audit, Risk and Improvement Committee Meeting held on 13 May 2026.
3. notes Belgravia Leisure's response dated 15 June 2026 and accompanying Audit Improvement Plan – EFCP Financial Reporting and Audit Compliance.
4. Notes that the Town has accepted the Improvement Plan as Belgravia Leisure's proposed corrective action plan, subject to the qualifications and expectations set out in the Town's letter dated 25 June 2026.
5. notes that the Town's acceptance of the Improvement Plan does not constitute a waiver of any contractual requirement, right, remedy or position available to the Town under the Operator Agreement, including the contractual requirement for the establishment and operation of a stand-alone EFCP bank account.
6. notes that the Town will reassess the separate EFCP bank account matter following completion of the 2025/26 audit program, having regard to audit outcomes and any findings or control deficiencies identified in relation to income completeness, financial reporting or related governance controls.
7. notes the agreed 2025-26 EFCP audit milestones, including provision of the draft Special Purpose Financial Report and detailed transaction listing by 30 August 2026 and completion of the EFCP component audit for submission to the Office of the Auditor General by 30 September 2026.
8. notes that implementation of the Improvement Plan will be monitored through fortnightly audit progress meetings, milestone tracking, progress reporting, the Audit, Risk and Improvement Committee Status Report and any further governance processes required under the Operator Agreement.
9. requests the Chief Executive Officer provide a further update to the Audit, Risk and Improvement Committee following the 30 September 2026 EFCP component audit milestone, or earlier if any material milestone, deliverable, control activity or audit requirement is at risk of not being met.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil

## CONSULTATION

Consultation has occurred with:

- Belgravia Leisure;
- Office of the Auditor General;
- HLB Mann Judd, as Belgravia Leisure's component auditor;
- Audit, Risk and Improvement Committee members through the May ARIC meeting and subsequent flying minute process;
- Chief Executive Officer; and
- Executive Manager Corporate Services.

## STATUTORY ENVIRONMENT

Section 6.4 of the Local Government Act 1995 requires local governments to prepare an annual financial report for the preceding financial year in the manner and form prescribed.

Local governments are required to submit the annual financial report to their auditor by 30 September.

The EFCP audit timetable and Improvement Plan are intended to support the Town's compliance with its annual financial reporting and audit obligations, including the statutory audit submission timeframe and the timely completion of audit processes.

## POLICY IMPLICATIONS

There are no Council Policies directly relevant to this item.

## FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the recommendation in this report.

However, the May ARIC report noted that the Office of the Auditor General's audit invoice for the year ended 30 June 2025 included additional audit fees of $29,131.00, primarily relating to EFCP accounting assessment, consolidation/restatement work and component audit oversight. The extended audit process also created additional internal administrative and financial reporting effort.

Implementation of the Improvement Plan is intended to reduce the likelihood of repeated audit delays, additional audit effort and avoidable cost in future reporting periods. This will be achieved through earlier preparation of audit documentation, clearer audit milestones, formal progress tracking, defined escalation processes and regular engagement between Belgravia Leisure, the Town and relevant audit parties.

## STRATEGIC IMPLICATIONS

The Town's Council Plan 2026-2026 includes:

**Outcome 10 Efficient governance and partnerships**

*10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management*

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| That the Town's 2025/26 audit timetable is delayed because completion of the EFCP component audit is dependent on Belgravia Leisure and its external/component auditor. | Likely (4) | Major (4) | High (16) | Governance Compliance | Monitor implementation of the accepted Improvement Plan, including provision of the draft EFCP Special Purpose Financial Report and detailed transaction listing by 30/8/26 and completion of the EFCP component audit file for submission to the Office of the Auditor General by 30/9/26. |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | Require fortnightly progress meetings, milestone tracking, early notification of slippage and escalation where milestones are at risk. |
| That financial governance and control matters identified through the EFCP audit process are not adequately remediated, resulting in repeat findings or continued control weaknesses. | Possible (3) | Major (4) | High (12) | Governance Compliance | Require Belgravia Leisure to implement the Improvement Plan in full and provide evidence that corrective actions and controls are operating effectively. Continue monitoring through the ARIC Status Report, contract governance processes and audit progress reporting. |
| That acceptance of the Improvement Plan is interpreted as waiving, varying or permanently replacing the contractual requirement for a separate EFCP bank account. | Possible (3) | Moderate (3) | Moderate (9) | Governance Compliance | Maintain the Town's express reservation of rights under the Operator Agreement. Reassess the separate bank account matter following completion of the 2025/26 audit program, having regard to audit outcomes and any findings relating to income completeness, financial reporting or related governance controls. |

## RISK MATRIX

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

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

## RISK RATING

| | |
|---|---|
| **Risk Rating** | High (16) |
| **Does this item need to be added to the Town's Risk Register** | Yes |
| **Is a Risk Treatment Plan Required** | No |

## SITE INSPECTION

N/A

## COMMENT

**May ARIC Meeting and Subsequent Process**

At the May ARIC meeting, the Committee considered the completed external audit for the year ended 30 June 2025, including the Annual Financial Report, Independent Auditor's Report and audit management letters. The audit opinion was unmodified; however, the audit included an emphasis of matter in relation to the restatement of comparative balances associated with EFCP.

The May report noted that the 2024/25 audit timetable had been extended because of the additional work required to assess the accounting treatment for EFCP, incorporate EFCP transactions into the Town's financial statements, assess the principal-agent conclusion, and complete the required consolidation/restatement and component audit oversight procedures.

The May report also identified the need to manage the risk of future audit delay by implementing a formalised reporting and audit timetable for EFCP. Belgravia Leisure had committed to providing the draft EFCP Special Purpose Financial Report and detailed transaction listing by 30 August 2026, with the EFCP component audit file to be submitted to the Office of the Auditor General by 30 September 2026.

Following the May ARIC meeting, the Town issued a Notice of Concern to Belgravia Leisure on 21 May 2026. The purpose of the Notice was to formally raise concerns relating to EFCP financial governance, audit readiness, reporting obligations and the risk of repeated audit delay.

**Chronology of Correspondence and Key Events Since the May ARIC Meeting**

| Date | Correspondence/Event | Parties | Key Points |
|---|---|---|---|
| 13 May 2026 | Special ARIC Meeting considers Audit Report and Management Letters for year ended 30 June 2025. | Audit, Risk and Improvement Committee; Town officers | The Committee considered the completed external audit, including the unmodified audit opinion, emphasis of matter regarding EFCP comparative restatement, management letter findings and the need to monitor EFCP audit risks. |
| 21 May 2026 | Town issues Notice of Concern to Belgravia Leisure. | Town of East Fremantle; Belgravia Leisure | The Notice formally raised matters relating to EFCP financial governance, audit readiness, reporting obligations and the risk of future audit delay. |
| 15 June 2026 | Belgravia Leisure provides formal response and Audit Improvement Plan – EFCP Financial Reporting and Audit Compliance. | Belgravia Leisure; Town of East Fremantle | Belgravia Leisure acknowledged the matters raised, confirmed that it takes the concerns seriously, and committed to meeting agreed audit and reporting milestones. The response included an Improvement Plan addressing four key issue areas. |
| 17 June 2026 | Town circulates Belgravia Leisure's response and Improvement Plan to ARIC members by confidential email and seeks feedback by flying minute. | Town officers; ARIC members; Chief Executive Officer | ARIC members were advised that the Notice of Concern had been issued, Belgravia's formal response and Improvement Plan had been received, and the key consideration was whether a Special Meeting on 24 June 2026 was required or whether the matter could be deferred to the ordinary ARIC meeting on 29 July 2026. |

| | | | |
|---|---|---|---|
| 25 June 2026 | Town issues letter to Belgravia Leisure: East Fremantle Community Park – Notice of Concern and Improvement Plan. | Town of East Fremantle; Belgravia Leisure | The Town accepted the Improvement Plan, expressly reserved its rights under the Operator Agreement, did not waive the separate bank account requirement, required full implementation and evidence of controls, and required fortnightly audit progress meetings and immediate notification of milestone risks. |

The Town has expressly reserved its position in relation to the contractual requirement for a stand-alone EFCP bank account. While the Town acknowledges Belgravia Leisure's proposed compensating controls, acceptance of the Improvement Plan should not be taken as agreement that those controls permanently replace, satisfy or vary the requirement for a separate EFCP bank account. This matter will be reassessed following completion of the 2025/26 audit program, having regard to audit outcomes and any findings or control deficiencies relating to income completeness, financial reporting or related governance controls.

Subject to Belgravia Leisure's ongoing compliance with the Improvement Plan and the Town's expectations, the response stage required by the Notice of Concern is considered closed. The underlying matters will continue to be monitored through the agreed audit program, progress reporting framework, ARIC Status Report and any further governance processes required under the Operator Agreement.

## CONCLUSION

The Notice of Concern process has resulted in Belgravia Leisure providing a formal response and Improvement Plan addressing the EFCP audit, financial reporting and governance matters raised following the 2024/25 audit process and the May ARIC meeting.

The Improvement Plan provides a framework for addressing audit readiness, financial reporting timeliness, supporting documentation, progress monitoring and escalation during the 2025/26 audit cycle. The Town has accepted the Improvement Plan as Belgravia Leisure's proposed corrective action plan, subject to express qualifications, including the Town's reservation of rights under the Operator Agreement and its position on the separate EFCP bank account requirement. The key focus is now implementation. The Town will monitor delivery against the agreed milestones, require evidence that controls are operating effectively, hold fortnightly audit progress meetings during the July to September audit period, and escalate any emerging issues that may affect the timely completion of the 2025/26 audit.

## 12.6 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution – Adopted by Exception (Refer Page 8)** 011808

**OFFICER/COMMITTEE RECOMMENDATION:**

**That Council:**

1. **receives the update on the East Fremantle Community Park audit matters, Notice of Concern process and subsequent correspondence with Belgravia Leisure.**
2. **notes that the Town issued a Notice of Concern to Belgravia Leisure on 21 May 2026 following the audit matters considered at the Special Audit, Risk and Improvement Committee Meeting held on 13 May 2026.**
3. **notes Belgravia Leisure's response dated 15 June 2026 and accompanying Audit Improvement Plan – EFCP Financial Reporting and Audit Compliance.**
4. **notes that the Town has accepted the Improvement Plan as Belgravia Leisure's proposed corrective action plan, subject to the qualifications and expectations set out in the Town's letter dated 25 June 2026.**
5. **notes that the Town's acceptance of the Improvement Plan does not constitute a waiver of any contractual requirement, right, remedy or position available to the Town under the Operator Agreement, including the contractual requirement for the establishment and operation of a stand-alone EFCP bank account.**
6. **notes that the Town will reassess the separate EFCP bank account matter following completion of the 2025/26 audit program, having regard to audit outcomes and any findings or control deficiencies identified in relation to income completeness, financial reporting or related governance controls.**
7. **notes the agreed 2025-26 EFCP audit milestones, including provision of the draft Special Purpose Financial Report and detailed transaction listing by 30 August 2026 and completion of the EFCP component audit for submission to the Office of the Auditor General by 30 September 2026.**
8. **notes that implementation of the Improvement Plan will be monitored through fortnightly audit progress meetings, milestone tracking, progress reporting, the Audit, Risk and Improvement Committee Status Report and any further governance processes required under the Operator Agreement.**
9. **requests the Chief Executive Officer provide a further update to the Audit, Risk and Improvement Committee following the 30 September 2026 EFCP component audit milestone, or earlier if any material milestone, deliverable, control activity or audit requirement is at risk of not being met.**

**CARRIED UNANIMOUSLY 9:0**

| | |
|---|---|
| **For:** | **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale** |
| **Against:** | **Nil** |



## REPORT ATTACHMENTS

Confidential Attachments

## 13 REPORTS -OF OFFICERS

Reports start on the next page

## 13.1 EXTENSION TO FREMANTLE LIBRARY SERVICE AGREEMENT

| | |
|---|---|
| **Report Reference Number** | OCR-4375 |
| **Prepared by** | Jonathan Throssell, CEO |
| **Supervised by** | N/A |
| **Meeting date** | 18 August 2026 |
| **Voting requirements** | Simple Majority |
| **Documents tabled** | Nil |

**Attachments**

1. Proposed Extension Agreement - Public Library Services (22 August 2026 to 22 February 2027)

### PURPOSE

To seek Council endorsement of a six-month extension of the existing Service Agreement for Public Library Services between the Town of East Fremantle and the City of Fremantle, expiring on 22 February 2027, while officers complete the review of future library service arrangements previously authorised by Council.

### EXECUTIVE SUMMARY

On 20 May 2025, Council endorsed a 12-month extension of the Service Agreement for Public Library Services between the Town and the City of Fremantle to allow officers to undertake a comprehensive review of future library service arrangements. The current Agreement expires on 22 August 2026.

Whilst the review has progressed, it has not been completed within the timeframe originally anticipated.

The City of Fremantle has agreed in principle to a further six-month extension of the existing arrangements until 22 February 2027. This report seeks Council endorsement of that extension to enable completion of the review and development of a recommendation regarding the Town's preferred long-term library service model.

### BACKGROUND

On 18 August 2020, Council resolved to enter into a five-year funding agreement with the City of Fremantle for the provision of public library services.

On 20 May 2025, Council resolved to:

1. endorse a 12-month extension of the existing Service Agreement for Public Library Services between the Town and the City of Fremantle, expiring on 22 August 2026, to allow Town staff to conduct a comprehensive review of the Agreement; and
2. authorise execution of the extension agreement.

The review authorised by Council has progressed during the extension period, including consideration of service utilisation, funding arrangements, community consultation and future service delivery options.

The remaining review work includes further assessment of alternative service delivery models and development of a recommended long-term approach for Council consideration.

Recognising that the review remains incomplete, discussions have occurred with the City of Fremantle regarding a further interim extension of the existing arrangements.

Following those discussions, the City prepared a proposed extension agreement extending the term of the existing Service Agreement from 22 August 2026 until 22 February 2027 (Attachment 1). The proposed extension does not otherwise amend the substantive terms of the existing Agreement.

The City has advised that the Town's annual contribution under the existing funding methodology would be $167,817, equating to $83,908 plus GST for a six-month period. The City has agreed to cap the proposed contribution at $75,000 plus GST.

## CONSULTATION

City of Fremantle.
Executive Manager Corporate Services.
Manager Community Engagement and Communications.

## STATUTORY ENVIRONMENT

The Town of East Fremantle is a participating body under the *Library Board of Western Australia Act 1951*.

As a participating body, the Town is required to participate in the provision of public library services in accordance with the legislative framework applying within Western Australia.

Clause 8 of the existing Agreement provides that the Agreement may be extended by written agreement of the parties. Clause 9.3 further provides that the Agreement may be modified, amended or varied by a document in writing signed by or on behalf of each of the parties.

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The City of Fremantle has proposed a contribution of $75,000 plus GST for the six-month extension period.

Council adopted a budget allocation of $100,000 for library service contributions within the 2026/27 financial year. Should the extension be supported at the proposed funding level of $75,000, a budget variation may be required during the mid-year budget review to provide required funding for the balance of the financial year, subject to a further agreement being determined.

Officers note the proposed contribution is lower than the amount that would otherwise be payable under the funding methodology contained within the Agreement.

## STRATEGIC IMPLICATIONS

This proposal aligns with the adopted Council Plan 2026-2036 and supports the delivery of several key Council outcomes and objectives.

**Outcome 1 – Diverse, Inclusive and Supported Communities**
**Objective 1.1:** Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities. Maintaining access to public library services supports the delivery of an important community service for East Fremantle residents and contributes to community learning, participation and social connection.

**Outcome 3 – Community Health and Wellbeing**
**Objective 3.1:** Improve access to facilities and facilitate community health and wellbeing.

The proposed extension will ensure continued access to library services while the Town completes its review of future library service arrangements.

**Outcome 10 – Efficient Governance and Partnerships**
**Objective 10.2:** Build and maintain strong partnerships with key stakeholders, community groups and volunteers to deliver positive community outcomes.
The proposed extension supports the continuation of a longstanding partnership with the City of Fremantle while Council considers the Town's preferred long-term library service model.

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Failure to secure an interim extension may result in uncertainty regarding public library service arrangements beyond 22 August 2026 while the Town's review remains incomplete. | Unlikely (2) | Moderate (3) | Moderate (5-9) | REPUTATIONAL Substantiated, low impact, low news item | Accept Officer Recommendation - Council endorsement of a six-month extension while the review is completed. |

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

N/A

## COMMENT

The current Agreement expires on 22 August 2026. Whilst meaningful progress has been made on the review authorised by Council in May 2025, officers require additional time to complete the remaining work and present a comprehensive recommendation regarding future library service arrangements.

Discussions with the City of Fremantle have resulted in a proposed six-month extension of the existing arrangements to 22 February 2027. Officers consider this a practical and low-risk approach that will maintain continuity of service while enabling completion of the review. A copy of the proposed extension agreement is included as Attachment 1 for Council's consideration.

The City of Fremantle has proposed a contribution of $75,000 plus GST for the extension period. Whilst officers have considered whether an alternative contribution may be appropriate having regard to the Town's adopted budget allocation, they have also had regard to the importance of maintaining a constructive and collaborative relationship with the City of Fremantle. Officers note that the City has accommodated the Town's request for additional time to complete the review and has proposed a contribution that is below the amount that would otherwise be payable under the Agreement.

Consistent with the Town's adopted Execution of Documents Policy, the extension agreement will be executed in accordance with the requirements of that Policy following Council's decision. Whilst the draft extension agreement included in Attachment 1 contains an execution block providing for application of the Common Seal, officers will seek any amendments necessary to ensure the document is executed in a manner consistent with the Town's current policy framework.

On balance, officers consider that acceptance of the proposed six-month extension and associated contribution represents the most appropriate course of action at this time.

## CONCLUSION

Officers consider a six-month extension of the current Agreement represents the most practical and low-risk approach while the review of future library service arrangements is completed.

The proposed extension will maintain continuity of service for residents and enable a comprehensive recommendation regarding the Town's long-term library service model to be presented to Council before expiry of the extension period.

## 13.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** 021808

**OFFICER RECOMMENDATION:**

**Moved Cr Maywood, seconded Cr Collinson**

**That Council:**

1. **endorses a six-month extension of the existing Service Agreement for Public Library Services between the Town of East Fremantle and the City of Fremantle, expiring on 22 February 2027;**
2. **endorses payment of a contribution of $75,000 plus GST for the extension period;**
3. **authorises the Chief Executive Officer to execute all documentation necessary to give effect to the extension in accordance with the Town's Execution of Documents Policy; and**
4. **requests officers present a further report to Council regarding future library service arrangements prior to expiry of the extension period.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Attachments start on the next page

**SERVICE AGREEMENT**
**FOR PUBLIC LIBRARY SERVICES**
**Between**
**CITY OF FREMANTLE**
**And**
**TOWN OF EAST FREMANTLE**

## Details

**PARTICIPANTS**

**City of Fremantle**
of PO Box 807, Fremantle, Western Australia 6959
Contact: Chief Executive Officer
Phone: 9432 9766
Email: info@fremantle.wa.gov.au
Facsimile: 9430 4634
(**City**)

**Town of East Fremantle**
of PO Box 1097, Fremantle, Western Australia 6959
Contact: Chief Executive Officer
Phone: 9339 9339
Email: admin@eastfremantle.wa.gov.au
Facsimile: 9339 3399
(**Town**)

**BACKGROUND**

A Since the 1950s, the Library Board of Western Australia (**Library Board**) has delivered public library services through the State Library of Western Australia (**SLWA**) in partnership with local governments. The *Library Board of Western Australia Act 1951* provides the governing legislation in which local governments operate public libraries in partnership with the State Government.

B Until 2015, the provision of public library services in Western Australia was governed by a Framework Agreement between State and local governments. In 2017 the Minister for Culture and the Arts released the WA Public Libraries Strategy to establish strategic priorities for public library service development in Western Australia.

C The City and Town have partnered to deliver library services to their communities as participating bodies under the *Library Board of Western Australia Act* since 1955. Agreements for this purpose between the City, the Town and the Library Board remained in place until 2012, when the agreement lapsed pending local government amalgamations, which then never eventuate. In 2019 a Letter of Intent was signed by the City and the Town, indicating their intent to continue to partner for the provision of library services by the City to the Town, in consideration of an annual contribution being paid to the City by the Town.

D The Parties enter into this Agreement to record the terms and conditions of their agreement for the City to provide the residents of the Town with access to the City's library services.

# Agreed terms

## 1. DEFINITIONS

### 1.1 Definitions

In this Agreement unless the context otherwise requires:

**Act** means the *Library Board of Western Australia Act 1951*.

**Active Member** means any Member that has used the library in the preceding 12 months.

**Agreement** means this document, including each Annexure, as varied, novated or replaced from time to time.

**Business Day** means any day except a Saturday, Sunday or a public holiday in Perth, Western Australia.

**City** means the City of Fremantle.

**City of Fremantle Obligations** means the City's obligations as specified in **Annexure A**.

**Commencement Date** means the date that the last of the Parties executes this Agreement.

**Contribution** means the financial contribution to be paid by the Town to the City under this Agreement, for the provision of the Library Services to the Town's residents, as calculated in accordance with **Annexure B** of this Agreement.

**Framework Agreement** means the framework agreement for the provision of public library services in Western Australia between the State and Local Government and dated 20 December 2004.

**Further Term** means the further term specified in **clause 8** of this Agreement;

**Initial Term** means the term specified in **clause 7** of this Agreement.

**Letter of Intent** means the letter of intent sent by the City to the Town dated 24 June 2019 and executed by the Parties.

**Library** means the Fremantle Library.

**Library Board** means the Library Board of Western Australia constituted under the Act.

**Library Materials** means library resources regardless of format and includes books, ebooks and DVDs.

**Library Operating Costs** means all costs associated with the delivery of Library Services and operations, being employment of person such as salaries, wages, allowances, benefits such as vehicle and superannuation, employment expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, supply of goods and materials, book stock, renewal expenses (e.g. book shelves, digital media), purchase and/or licensing of digital stock (e.g. e-books) legal expenses, consultancy, maintenance agreements,

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building maintenance, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, and rental leases, utility costs, statutory fees and taxes, but excludes non-cash and capital cost. .

**Library Services** means the products and services to be provided by the City as described in **Annexure A** of this Agreement.

**Loss** means any loss, damage, liability, lawsuit, action, proceeding, cost or expense.

**Member** means any person who is currently a member of the Library.

**Party** means each of the City of Fremantle and the Town of East Fremantle as the context requires and Parties means both of them.

**Prescribed Rate** means a rate of interest equal to the rate for the time being prescribed as the maximum rate of interest that may be set for the purposes of section 6.13 of the *Local Government Act 1995*.

**State Library of Western Australia (SLWA)** means the State Government agency that administers the functions of the Library Board as provided for in the Act.

**Term** means the Initial Term and any Further Term granted under this Agreement.

**Town** means the Town of East Fremantle.

**Town of East Fremantle Obligations** means the Town's obligations as specified in **Annexure B**.

**WALGA** means the Western Australian Local Government Association established under the *Local Government Act 1995*.

**Written Law** has the same meaning given to that term in the *Interpretation Act 1984*.

### 1.2 Interpretation

In this Agreement unless the contrary intention appears:

(a) headings, underlines and numbering do not affect the interpretation or construction of this Agreement;

(b) words importing the singular include the plural and vice versa;

(c) $ or dollars is a reference to the lawful currency of Australia;

(d) references to parts, clauses, parties, annexures, exhibits and schedules are references to parts and clauses of, and parties, annexures, exhibits and schedules to, this Agreement;

(e) no rule of construction shall apply to the disadvantage of a Party on the basis that that Party was responsible for the preparation of this Agreement or any part of it;

(f) a reference to any thing (including any real property) or any amount is a reference to the whole and each part of it;

(g) a reference to a Party includes their personal representatives, successors and lawful assigns; and

(h) the Schedule and Annexures (if any) form part of this Agreement.

**2. PROVISION OF LIBRARY SERVICES**

(1) The City agrees to provide the residents of the Town access to the Library Services for the Term, in return for the annual Contribution.

(2) Subject to the terms of this Agreement, the City agrees to use its best endeavours to operate and develop the Library Service for the continued benefit of the diverse communities of both the City and the Town.

(3) The Town agrees to pay the annual Contribution to the City for the duration of this Agreement.

**3. CITY'S OBLIGATIONS**

The City agrees to comply with the City of Fremantle Obligations as specified in **Annexure A** to this Agreement.

**4. TOWN'S OBLIGATIONS**

The Town agrees to comply with the Town of East Fremantle Obligations as specified in **Annexure B** to this Agreement.

**5. TEMPORARY CLOSURE OF LIBRARY**

(1) The Parties acknowledge and agree that the City may temporarily close or restrict access to the Library and the Library Services to –

(a) remove or address any unsafe situations;

(b) manage emergency, critical or hostile incidents;

(c) respond to changes in weather, fire, or security conditions;

(d) respond to health or safety concerns;

(e) undertake urgent maintenance or repairs; or

(f) relocate the Library to new or other premises.

(2) In the event of a temporary closure or restricted access to the library, subject to paragraph 5(1);

(a) The Town will not be entitled to any form of compensation or any refund of its Contribution, or any part thereof; unless

(i) The closure is due to a foreseeable negligent act by the City which cannot be mitigated; and

(ii) Is temporarily closed or access restricted for a period greater than 30 days.

## 6. WA PUBLIC LIBRARIES GOVERNING LIBRARY AGREEMENT

The Parties acknowledge and agree that –

(a) a high level agreement for the State-wide provision of public library services by State and local governments in Western Australia is currently being drafted by the SLWA and is proposed to be signed by the Minister for Culture and the Arts, President of WA Local Government Association, the Chairman of the Library Board and the President of Local Government Professionals Australia (WA) (**Governing Public Library Services Agreement**);

(b) this Agreement will sit under the Governing Public Library Services Agreement;

(c) any negotiations with other parties in relation to the Governing Public Library Services Agreement and any requirements under that agreement will be conducted by the City in consultation with the Town;

(d) within a reasonable time of the Governing Public Library Services Agreement being executed –

(i) the City will give notice to the Town of any consequential variations to the terms and conditions of this Agreement required to comply with the Governing Public Library Services Agreement (**Notice of Variation**);

(ii) the Town must within 14 days of request by the City enter into a deed of variation of this Agreement prepared by the City, which will vary this Agreement to incorporate the consequential variations to the terms and conditions of the Agreement as detailed in the City's Notice of Variation; and

(iii) if the Governing Public Library Services Agreement or any amendment to a Written Law during the Term requires the Library Board to be a party to this Agreement, the Parties agree to amend and/or vary this Agreement to add the Library Board as a party to this Agreement.

## 7. TERM

The term of this Agreement is 5 years from the Commencement Date to 30 June 2025.

## 8. FURTHER TERM

By written agreement of the Parties, this Agreement may be extended for a further 5 year term.

## 9. REVIEW AND MODIFICATION PROCESS

(1) A review of this Agreement will be initiated by the City 3 years after the Commencement Date and the City will provide a report with its recommendations to the Council of the City and the Council of the Town.

(2) If either Party requires a further review of the Agreement prior to agreeing to extend the Agreement for the Further Term, notification must be provided in writing to the other Party by 30 June 2024, to allow for negotiations to commence at least 6 months before the expiry of the Initial Term.

(3) This Agreement may not be modified, amended or varied except by a document in writing signed by or on behalf of each of the Parties.

## 10. AUTHORITY

Each Party enters into this Agreement under the authority of its Council.

## 11. INDEMNITY

(1) The Town must indemnify and keep indemnified the City against any Loss incurred by the City arising out of or in connection with any default by the Town in the due and punctual performance, observance or compliance its covenant and obligation to pay the Contribution under this Agreement.

(2) Each Party must indemnify and keep indemnified the other Party (including its Council members, employees, agents, contractors, licensees, invitees or representatives) from and against all Loss incurred or suffered by or brought against any of those indemnified, to the extent that the Loss was caused or contributed to by any tortious or wrongful act or omission by the first mentioned Party or any of its Council members, employees, agents, contractors, licensees, invitees or representatives.

## 12. DISPUTE RESOLUTION PROCESS

In relation to any matter that may be in dispute between the Parties in relation to this Agreement:

(a) if a dispute or difference arises between the Parties out of or in connection with this Agreement, the affected Party must give written notice of the dispute to the other Party identifying the dispute or difference and providing details of it;

(b) the Parties must attempt to resolve a dispute by working in good faith with a view to achieve mutually agreeable outcomes;

(c) if the dispute is not resolved between the Parties within 14 days of a notice under clause 12(a) being given, the Parties must endeavour to settle the dispute by mediation to be conducted by a mediator independent of the Parties, appointed by agreement of the Parties within 35 days of a notice in clause 12(a) being given or, failing agreement, by a person appointed by the President of the Law Society of Western Australia or her or his nominee; and

(d) it is a condition precedent to the right of any Party to arbitrate or litigate a dispute under this Agreement that it first has complied with the negotiation and mediation process in accordance with this clause.

## 13. TERMINATION

(1) This Agreement may be terminated at any time by the written agreement of the Parties.

(2) Prior to terminating this Agreement it is intended that, where possible and appropriate, the Parties use mechanisms provided within this Agreement including but not limited to clause 12 (Dispute Resolution clause) and clause 9 (Review and Modification Process) to address and resolve any issues that may exist between the Parties.

## 14. NOTICES

(1) Any notice, direction or other communication which must or may be given in connection with this Agreement –

(a) must be in writing in order to be valid;

(b) is sufficient if executed by the Party giving the notice or on its behalf by any, duly authorised employee or solicitor of that Party;

(c) in order to be valid must be given to a Party as follows -

(i) delivered or sent by prepaid post to, or left at, the 'notice details' address of that Party as set out in this Agreement;

(ii) sent to the facsimile number of that Party as set out in this Agreement;

(iii) sent to the email address of that Party; or

(iv) delivered or sent to another address or facsimile number as is notified in writing by that Party to the other Parties from time to time; and

(d) if given in accordance with clause 14(1)(c), will be deemed to take effect -

(i) in the case of prepaid post, on the second business day after the date of posting;

(ii) in the case by email, on receipt of return email from the recipient acknowledging receipt of the email;

(iii) in the case of facsimile, on receipt of a transmission report from the sending machine confirming successful transmission; and

(iv) in the case of delivery by hand, on delivery.

## 15. COSTS OF THIS AGREEMENT

Each Party is to pay its own legal costs in relation to the preparation, negotiation and execution of this Agreement.

## 16. FURTHER ASSURANCE

The Parties must promptly do everything reasonably necessary, including signing further documents, to give full effect to this Agreement.

## 17. WAIVER

(1) Any waiver or relinquishment of the performance of any term or condition of this Agreement, will be effective only if made in writing and executed by or on behalf on the Party granting the waiver.

(2) No waiver of any one breach of any term or condition of this Agreement is to operate as a waiver of any other breach of the same or other term or condition of this Agreement.

**18. DISCRETION NOT FETTERED**

Nothing in this Agreement is to fetter or is to be construed as an attempt to fetter the discretion or the powers of the City or the Town under any Written Law.

**19. RELATIONSHIP OF PARTIES**

The Parties acknowledge and agree that no relationship of partnership, agency or employment is expressly intended or to be implied into this Agreement.

**20. ENTIRE AGREEMENT**

The Parties agree that this Agreement constitutes the whole and entire agreement between them with respect to the provision of Library Services by the City to the Town's residents and supersedes all previous negotiations and agreements written or oral.

**21. SEVERABILITY**

In the event of part of this Agreement being or becoming void or unenforceable then that part is to be severed from this Agreement with the intention that the balance of this Agreement is to remain in full force and effect, unaffected by the severance.

**22. LAWS OF WESTERN AUSTRALIA APPLY**

This Agreement is to be construed and interpreted in accordance with the laws of the State of Western Australia and the Parties agree to submit to the jurisdiction of the courts of that State and of courts competent to hear appeals from them.

# Signing page

**Executed by the Parties as an agreement.**

Signed:

**THE COMMON SEAL of THE TOWN OF EAST FREMANTLE** was affixed in the presence of:

TOWN OF EAST FREMANTLE COMMON SEAL 1897

| | |
|---|---|
| Mayor | JAMES O'NEILL (Print full name) |
| Chief Executive Officer | GARY TUFFIN (Print full name) |

SEAL OF THE CITY OF FREMANTLE

The **COMMON SEAL** of the **CITY OF FREMANTLE** was affixed by authority of a resolution of the Council in the presence of:

| | |
|---|---|
| MAYOR | Bradley Pettitt (Print Full Name) |
| CHIEF EXECUTIVE OFFICER | PHILIP ST JOHN (Print Full Name) |



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## Signing Page

**Executed by the Parties as an extension to the agreement from 22 August 2026 to 22 February 2027.**

**Signed:**

**THE COMMON SEAL of THE TOWN OF EAST FREMANTLE was affixed in the presence of:**

| | |
|---|---|
| ____________________ | ____________________ |
| **Mayor** | **(Print full name)** |
| ____________________ | ____________________ |
| **Chief Executive Officer** | **(Print full name)** |

**Signed:**

**THE COMMON SEAL of THE CITY OF FREMANTLE was affixed in the presence of:**

| | |
|---|---|
| ____________________ | ____________________ |
| **Mayor** | **(Print full name)** |
| ____________________ | ____________________ |
| **Chief Executive Officer** | **(Print full name)** |

# ANNEXURE A

## CITY OF FREMANTLE OBLIGATIONS

### 1. Library Services

1.1 The City will provide to the Western Australian public, free of charge, the following core library products and services -

1.1.1 entrance to the Library building – including occupation of general public spaces within the building during general opening hours;

1.1.2 free membership of the statewide library system for all Western Australians;

1.1.3 loans and renewals of items from the general lending collections of the Library;

1.1.4 access to the information and other resources of the Library for use on the Library premises – includes public access to the internet for research and accessing information content but may exclude personal transactions, use of email and other communication modes that may be considered value added;

1.1.5 access to local public library catalogues, to the statewide catalogue, to online databases, ebooks and access to the SLWA website – includes provision of the necessary means of access (hardware and infrastructure) and basic assistance by staff as well as introductory training for library clients in the use of local and statewide catalogues and electronic resources;

1.1.6 assistance in the use of the Library and provision of basic reference/information services – includes assistance to identify and locate Library materials (by any appropriate means) within the library or from other sources and assistance to identify, retrieve and make available, relevant information (by any appropriate means) in response to requests for information by Library Members; and

1.1.7 provision of an interlibrary loans service to the community through participation in a statewide service. Loans must as a minimum include items purchased with state government funds;

1.2 In addition, where the following are currently provided or introduced in response to community needs and expectations, the City will use its best endeavours to continue to provide the following services to the Western Australian public, free of charge -

1.2.1 access to any assistive technology or devices designed to provide equity of access to library collections by people with disabilities, for example, magnifiers, text scanners, large print screen displays and voice output;

1.2.2 provision of basic library programs that -

1.2.2.1 educate the general community or sections of the community about the availability and nature of public library services;

1.2.2.2 train clients to develop skills and increase the knowledge necessary to access Core Library Products and Services;

1.2.2.3 directly support or foster literacy by facilitating the development of language acquisition and the acquisition of reading skills, e.g. story times, family literacy programs;

1.2.2.4 facilitate equity of access to library resources and Core Library Products and Services by particular segments of the community who may experience barriers to using a library, such as seniors, Aboriginal and Torres Strait Islander peoples, people with disabilities or those from non-English speaking backgrounds; and

1.2.3 outreach services that enable access to the library's collections, core services and programs, such as home delivery services, bulk loans to aged care facilities, schools, pre-schools and other community facilities within the local government area.

1.3 In addition, the City will -

1.3.1 deliver the better Beginnings Early Literacy Program on behalf of the State Library of WA to residents of the Town;

1.3.2 continue to provide membership of the Fremantle Toy Library for residents of the Town at the same membership rate as for City residents; and

1.3.3 continue to maintain and provide access to, the Town's local history resources.

**2. Payments by the City -**

2.1 The City will pay –

2.1.1 the cost of return carriage to the State Library, or other library, on library resources returned or exchanged; and

2.1.2 the cost of outward postage on library resources sent to other libraries to meet readers' requests.

**3. Laws and Standards**

3.1 In delivering the Library Services, the City must comply with -

3.1.1 all Written Laws, including but not limited to the *Library Board of Western Australia Act 1951* and the *Library Board (Registered Public Libraries) Regulations 1985*;

3.1.2 current standards and operating guidelines in -

3.1.2.1 *Guidelines, Standards and Outcome Measures for Australian Public Libraries*. Australian Library and Information Association, 2016; and

3.1.2.2 *People places: a guide for public library buildings in New South Wales*. 3rd edition. Library Council of NSW, 2012;

**4. Reporting**

4.1 The City is to provide to the Town a half yearly report of Library activities (members usage statistics & general information) and in March provide advice of the forthcoming year's Contribution amount, to be confirmed pending budget adoption.

## 5. Board Requirement

5.1 Under the *Library Board of Western Australia Act 1951* (section 15), the Library Board has a number of functions and powers in relation to participating bodies and libraries. In keeping with these functions and powers, the Library Board's approval must be sought for any agreement with a third party service provider and for the establishment, relocation, collaboration or closure of a library.

## ANNEXURE B

## TOWN OF EAST FREMANTLE OBLIGATIONS

The Town agrees to Pay the annual Contribution to the City for the provision of Library Services to their residents.

**Contribution**

1. The Town's Contribution is to be calculated in accordance with the provisions outlined below -

1.1. The contribution shall be calculated using the contribution formula below, based on the budgeted operating costs at the start of the Financial Year At end of financial year an adjustment is to be made to account for the actual operating costs incurred. If the actual end of financial year operating costs are higher than budgeted, an additional contribution will be required from the Town, and if the operating costs are under budget, a credit will be provided against next year's annual Contribution.

A 10% ceiling will apply to any annual contribution increases from the prior year. Any proposed claim above this would require the written agreement of the Town, which may or may not be accepted. In addition, any proposed substantial increase must be supported with relevant information so a determination can be made by the Town to accept or reject any increase above 10%.

Annual Contribution formula -

Active Members* (Town of East Fremantle) x Library Operating Costs (Budgeted)
Active Members* (Total)

*The Active Members will be calculated as at 1 July each financial year.

1.2. The Town must pay its Contribution for each financial year in advance to the City by 30 September of the financial year in respect of which the contribution is calculated.

## 13.2 EVENTS STRATEGY AND PROPOSED EVENTS CALENDAR

| | |
|---|---|
| **Report Reference Number** | OCR-4371 |
| **Prepared by** | Nadia O'Malley, Manager Community Engagement and Communications |
| **Supervised by** | Jonathan Throssell, CEO |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple majority |
| **Documents tabled** | Nil |

**Attachments**

1 - Events Strategy 2026–2031 consultation *Town of East Fremantle Events Strategy 2026-2031*

2 – *Town of East Fremantle Events Strategy 2026-2031*



### PURPOSE

The purpose of this paper is to present the *Town of East Fremantle Events Strategy 2026-2031* to Council for adoption and for Council to receive a list of proposed events and activations for the 2026-27 financial year.

### EXECUTIVE SUMMARY

During the 2025/26 financial year, the Town of East Fremantle (the Town) undertook a project to develop a four-year Events Strategy and an Annual Events Calendar for the 2026/27 financial year.

The *Events Strategy 2026-2031* introduced a structured and sustainable approach to events. It moves away from a single, large event toward a diverse place-based program aligned with community expectations and the Town's operational and financial capacity. It has been informed by consultation with community, Council Members and staff. The *Draft Events Strategy 2026-2031* was advertised for public comment in July 2026 with four submissions received.

To support implementation of the Strategy, a proposed Events Calendar for 2026/27 has also been developed. The program includes youth, arts, sustainability, cultural, neighbourhood and business-focused events and workshops. It provides a clear focus on activating East Fremantle Community Park and George Street in ways that support community connection, local business participation and precinct visitation.

The calendar adopts a place-based model, with a focus on East Fremantle Community Park and George Street. It responds to stakeholder feedback, venue availability, resourcing considerations and the strategic principles outlined in the *Draft Events Strategy*.

The proposed program can be delivered within the approved 2026/27 events budget of $110,000. It introduces some new and several returning events and activations. Each is designed to strengthen community connection, increase visitation, support local businesses and enhance activation across the Town.

### BACKGROUND

In March 2025, Council considered five options for the scope of East Fremantle's George Street Festival to address future challenges faced by the Town in delivering the festival and other events.

Council resolved to '*Pause the festival for 2025 and use the year to survey the community to consider other uses for the funds, within the capacity of Town staff to deliver the alternatives'.*

The *Events Strategy 2026-2031* and an *Events Calendar* for 2026/27 are the final deliverables of this Council resolution.

## CONSULTATION

Significant consultation has been conducted including:

**Events Strategy**
In June 2026, Council reviewed the *Draft Events Strategy* 2026-2031 and agreed to proceed to community consultation.

The strategy was advertised across the Town's communications channels during a 14-day public submission period. Feedback was received from four community members and is available in **Attachment 1**.

**Development of events calendar for 2026/27 financial year**
East Fremantle community including via surveys, workshops and focus groups
Town staff
Local sporting Clubs and groups
George Street businesses
Members of the George Street Collective
Belgravia Leisure

## STATUTORY ENVIRONMENT

Nil.

## POLICY IMPLICATIONS

The Events Strategy and proposed events have been developed to align with the *Sustainable Event Policy*.

Once adopted, the Events Strategy will guide service delivery, resource allocation and help the Town measure events to support future planning.

## FINANCIAL IMPLICATIONS

$110,000 has been allocated in the 2026/27 Annual Budget to deliver a calendar of events this financial year. The proposed events and activations can be delivered within this budget.

## STRATEGIC IMPLICATIONS

This Strategy has been developed to align with *Council Plan 2026-2036,* in particular:

**Outcome 1** Diverse, inclusive and supportive communities.
1.1 Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities.

**Outcome 2** A sense of identity and belonging through culture, heritage and the arts.
2.1 Maintain, enhance and celebrate the Town's heritage, character and identity.

**Outcome 3** Community health and wellbeing.
3.2 Activate East Fremantle Community Park and other facilities to grow participation in sport and recreation activities

**Outcome 9** A thriving economy.
9.1 Develop and revitalise local business activity centres.

**Outcome 10 Efficient governance and partnerships**
10.2 Build and maintain strong partnerships with key stakeholders, community groups and volunteers to deliver positive community outcomes.

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Community dissatisfaction with the new events model | Possible (3) | Moderate (3) | Moderate (5-9) | REPUTATIONAL Substantiated, low impact, low news item | Accept Officer recommendation and clearly communicate the reasons for adopting a new place-based approach; monitor attendance and community feedback; Review and refine future annual event programs based on community input. |
| Lower than anticipated attendance at new events | Possible (3) | Minor (2) | Moderate (5-9) | REPUTATIONAL Unsubstantiated, low impact, low profile or 'now news' item | Manage by targeted marketing; foster community partnerships; monitor participation data and evaluate outcomes to inform the 2027/28 program of event. |
| Event costs exceed budget allocation | Unlikely (2) | Moderate (3) | Moderate (5-9) | FINANCIAL IMPACT Less than $10,000 | Manage by detailed event budgeting, competitive procurement processes; contingency provision within the budget and regular financial monitoring. |

### RISK MATRIX

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

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

## RISK RATING

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

## SITE INSPECTION

Sites have been carefully considered with event-specific site visits to be conducted as each date is secured/approaches.

## COMMENT

**Draft Events Strategy consultation feedback**

The Draft Events Strategy was advertised from Monday 22 June until 6 July 2026 across all of the Town's communications channels. Four responses were received. They have been de-identified in line with new WA Privacy and Responsible Information Sharing (PRIS) laws and can be viewed in Attachment 1.

**Proposed Events Calendar**

Town of East Fremantle's *Annual Events Plan* and Calendar will align with, and support, the objectives of the Town's *Events Strategy 2026-2031*.

While the Events Strategy will be reviewed every four years, an *Annual Events Plan* and Calendar will be updated once a year.

The events proposed for the inaugural Annual Events Plan and Calendar represent a departure from the Town's traditional approach to event delivery.

It introduces a diverse and welcoming selection of celebrations at the places our community loves.

Proposed events provide a balanced and achievable program that responds to community and Council feedback while considering resourcing, venue and delivery options. It introduces eight new events or activations and some return events.

The activities aim to strengthen community connection, increase visitation to key precincts, support local businesses and deliver a more strategically aligned events program in East Fremantle.

Please note: all concepts are subject to detailed analysis of timeframes with dates and times to be advertised in due course.

***Summary by location (place-based approach)***

The program is centered on East Fremantle Community Park (flagship event and family activations) and George Street (small-scale creative and business activation events), and one event near the river. Concepts reflect stakeholder feedback gathered during an extensive 18-month consultation period.

The proposed East Freo Farmers Market, and several activations led by Belgravia Leisure throughout the year, complement this calendar of events.

| Location | Proposed event |
|---|---|
| East Fremantle Community Park | Doggies' Day Out (new)<br>East Fremantle Street Jam<br>Neighbourhood Village Project launch (new). Activation running for several months) |

| | |
|---|---|
| | East Freo Bites and Beats (flagship event) |
| George Street | Spring Buzz Artist Workshop (new)<br>Meet Me at Glasson – Neighbourhood Picnic (new)<br>Autumn Hues Artist Workshop (new)<br>George Street Open Doors - Business Discovery Trail launch (new) |
| Town Hall | Youth Creative Workshop (new) |
| River | River Connect – Niergarup Bidi Community Nature Morning (new) |
| Other (sustainability events) | Plastic Free July Quiz Night (delivered in July 2026)<br>National Recycling Week<br>Samson Tree and Wildlife Festival<br>Winter Planting Days - TBC<br>Miyawaki Forest project #2 |

## CONCLUSION

The *Events Strategy 2026-2031* and proposed 2026/27 Events Calendar provide a clear, sustainable and community-focused direction for event delivery in East Fremantle.

Together, they respond to Council and community feedback by moving toward a more diverse, place-based program that activates key precincts, supports local businesses and strengthens community connection.

As the first annual program under the new Strategy, the proposed calendar allows the Town to trial new concepts, build on successful returning events and continue refining its approach over time.

The Town will remain flexible and responsive as events are delivered, ensuring future programs continue to reflect community expectations, available resources and opportunities for meaningful place activation.

## 13.2 OFFICER RECOMMENDATION

Moved Cr Wilson, seconded Cr Collinson
That Council:
1. adopts the Events Strategy 2026-2031;
2. endorses the proposed calendar of events for the 2026/27 financial year.

<u>Amendment</u>
*Moved Cr Boyd seconded Cr Brockmann*
*That Council:*
1. *adopts the Events Strategy*
2. *endorses the proposed calendar of events for the 2026/27 financial year with the deletion of participation at the Samson Tree and Wildlife Festival.*

<u>CARRIED 6:3</u>
For Crs Boyd, Harrington, Brockmann, Cutter, White & Maywood
Against: Mayor Natale & Crs Collinson and Wilson

**Additional information provided during debate**

During discussion of the item, officers provided additional information regarding the Samson Tree and Wildlife Festival, noting that it supports community health and wellbeing objectives identified in the Town's Public Health Plan 2022-2027. Officers also advised that the Town participates as a partner in the festival through an annual contribution to the City of Fremantle and that this participation supports broader sustainability initiatives, including the Town's Gold Waterwise Council status. These considerations formed part of the basis for the recommendation contained within the report.

The substantive motion, as amended, was put.

**Council Resolution** 031808

**OFFICER RECOMMENDATION:**

**Moved Cr Wilson, seconded Cr Collinson**

**That Council:**

1. **adopts the Events Strategy 2026-2031**
2. **endorses the proposed calendar of events for the 2026/27 financial year with the deletion of participation at the Samson Tree and Wildlife Festival**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

Reason for not supporting Officer's recommendation

Council considered that participation by East Fremantle residents in the Samson Tree Festival was limited and, on that basis, determined that the Town's resources would be better directed towards activities delivering greater benefit to the local community.

## REPORT ATTACHMENTS

Attachments start on the next page

## Attachment 1 - Events Strategy 2026–2031 consultation

Advertised from Monday 22 June until 6 July 2026.

Four responses received. Deidentified below in line with new WA Privacy and Responsible Information Sharing (PRIS) laws.

**Respondent 1:**

*The objectives need to be revisited.*

*The first and most important objective of a community events strategy should be bringing the community together. Eg:*

*1. Increase Community Participation in Local Events*

***Objective:***

*Increase total attendance at council-supported community events by 20% over the next three years, with participation growth across all age groups and neighbourhoods.*

*Measures:*

- Annual event attendance
- Number of unique attendees
- Attendance by suburb or ward.

*The first objective "Diverse, inclusive and supportive communities" is not one it should be an overarching principle. It is important but it is not a singular objective it is a thread that should run across all objectives.*

*None of the objectives listed are measurable. There is no timeframe attached to them. All of them need to be assessed with the SMART strategic framework in mind. It is not enough to put a paragraph underneath saying there will be a survey.*

*Overall, it is not specific enough for anyone to give meaningful feedback on. It needs lots of refinement.*

**Officer note:** In the Events Strategy, Council Plan objectives and their correlation to the Council Plan are listed on page 6. Event Strategy objectives are listed on page 12. The wording has been tightened on page to read:

"The *Council Plan 2026 to 2036* identifies 11 desired outcomes. The following Council Plan Outcomes align with this Strategy"

Suitable measures suggested by this respondent will be considered during post-event evaluation for each event.

*** *** ***

**Respondent 2:**

*Can't find strategy on web site.*

*** *** ***

**Respondent 3:**

*I think that most would agree that George Street needs to be brought alive again! So, we need to draw people here! Real Estate agents and 'offices' are not the answer. The street has become boring. Are rentals too high? Do coffee shops need to be open on Sundays? So much potential but nothing ever works so do we need the basics?*

*** *** ***

**Respondent 4:**

*Hello, Thank you for the opportunity to comment. I attended the community consultation on this matter. A consultant had been engaged to run the process. I clearly remember his comment to 'Bring back the George Street Festival'. As one of those attending (in the former Mayor's own words) the biggest interest group in recent memory, I would not have been the only one to hear him recognise the importance of this festival to the culture of East Fremantle. A sad day for East Fremantle. Best wishes*


TOWN of
EAST FREMANTLE
EVENTS
STRATEGY
2026 to 2031

# Contents






## Acknowledgement of Country

*We acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and water where the Town is situated and pay our respects to Elders past and present.*

# Message from the Mayor

***I am proud to present Town of East Fremantle's inaugural Events Strategy.***

Community events celebrate who we are and reflect our vision for an inclusive, connected community balancing heritage, growth and sustainability.

Importantly, the objectives and outcomes in this Strategy have been informed by extensive community feedback.

You told us that you value community connection, and this has been highlighted as a guiding principle.

Through this Strategy, we're setting a clear direction to deliver and support events that reflect East Freo's identity, activate our places, and strengthen our sense of belonging.

Over the next four years, our events will be partnership-led, financially sustainable and anchored to the vision of our *Council Plan 2026 to 2036*.

We're also adopting a place-based approach that makes the most of the East Fremantle Community Park, our historic George Street precinct, and picturesque parks and foreshore.

We know that great events don't happen alone. They rely on collaboration, creativity and community spirit.

We will work in partnership with local groups, businesses and event organisers to deliver events and that are inclusive, safe and sustainable.

Over the coming years, you can expect diverse and welcoming events that celebrates our heritage, embrace new ideas, and reflect the values of our community.

We are committed to learning from each event and will review our approach, and adapt the supporting events calendar accordingly each year.

I look forward to seeing you out and about, connecting with your neighbours and visitors to the Town, and enjoying everything East Fremantle has to offer.

**Tony Natale**
**Mayor**


2 | Events Strategy 2026 - 2031

# Introduction

***The Town of East Fremantle is nestled along the Swan River and is home to over 8,000 residents.***

Our Town has a rich history, and community events are a great way to show off our places and our people, celebrating everything that is great about East Freo.

In our local context, an event is usually an organised activity that brings people together for a clear purpose, such as a concert, sporting moment, community markets or similar occasion.

In simple terms, it is something planned and hosted for the community, visitors, or stakeholders, rather than an everyday activity.

## Why events?

Events play a vital role in connecting the community, supporting and celebrating local identity, creating local vibrancy, increasing economic development, and contributing to other cultural, economic, or social benefits.

A community event may be small or large, but it is generally something that needs coordination, approval, and management to run safely and successfully.

Our Council is committed to ensuring the events it delivers or supports are representative of our diverse community interests, support our local economy and deliver the best value for investment.

## Purpose of this Strategy

We have created this Strategy to provide a framework for the planning, delivery and evaluation of community events held within the Town.

With a clear strategic goal, and event principles and objectives to guide us, we will work with our community and stakeholders to ensure our events are contributing to the success and wellbeing of East Fremantle's residents and ratepayers.

An Annual Events Plan will developed by the Town and approved by Council each financial year.

# Review and engagement

***We undertook a review of the Town's traditional approach to event delivery to understand what was working well, and where there was room for improvement.***

To support this work, we:

- Benchmarked against similar strategies from other local governments.
- Consulted with Elected Members and staff.
- Engaged extensively with external stakeholders in-person, at events, through online surveys and promotion/information sharing/gathering data through the Town's traditional and digital communication channels.

## Engagement touchpoints

**150**

People responded to our 2025 Community Events Survey.

**27**

Young people shared ideas at a youth event in early 2026.

**1**

Community workshop

**98**

People provided feedback about festivals, markets and community events in the 2025 MARKYT Community Scorecard Survey.

**2**

Focus Groups with key stakeholders.


I ♥
Freo
East
Our Vision
"An inclusive, connected community,
balancing heritage, growth and sustainability."

Attachment -2

# Strategic context

***The Town's Council Plan 2026 to 2031 – which combines our Strategic Community Plan and Business Plan into one document – articulates the community's vision, outcomes and strategic priorities for the next 10-years. It also outlines how priority projects will be delivered over the next four years.***

## Community aspirations

While the Town was developing its leading strategic document (the Council Plan) during 2025 and early 2026, community members were invited to nominate projects, changes and improvements for the Town and its key partners to consider.

Among the suggestions were calls for more community events including:

- Activating George Street
- At the river foreshore and in other public places
- Establishing a year-round calendar of community events to build community spirit and draw visitors to support local businesses.



## Integration with Council Plan

The *Council Plan 2026 to 2036* identifies 11 desired outcomes. The following Council Plan Outcomes align with this Strategy:

| | |
|---|---|
| **Outcome 1:** *Diverse, inclusive and supportive communities.*<br>1.1: Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities. | **Outcome 2:** *A sense of identity and belonging through culture, heritage and the arts.*<br>2.1: Maintain, enhance and celebrate the Town's heritage, character and identity. |
| **Outcome 3:** *Community health and wellbeing.* | **Outcome 9:** *A thriving economy.*<br>9.1: Develop and revitalise local business activity centres. |

### Other Strategies and Policies

Including the Town's Public Health Plan 2022-2027, *Reflect Reconciliation Action Plan, Sustainable Event Policy, Climate Emergency Action Plan 2023-2033, Access and Inclusion Plan 2025-2030,* and external plans such as the WA government's *Guidelines for concerts events and organised gatherings 2022.*

# Role of the Town

***The Town has a number of roles in relation to events. These are not mutually exclusive. Instead, they provide a framework for determining our level of responsibility and investment in different event types.***

### Provider

The Town takes a lead role in the delivery of an event, ranging from direct provision (managing budgets, staff, and outcomes) to strategic planning (identifying community needs, setting priorities, and ensuring mechanisms and infrastructure are in place).

### Collaborator

The Town collaborates with community groups, businesses, and stakeholders to develop and deliver events, sharing responsibility and creating benefit to both the Town and the community.

### Supporter

The Town provides financial and/or in-kind support for events delivered by community organisations or businesses, supporting access to funding, facilities or staff expertise, and building capacity and ownership within the community.

### Approver

The Town facilitates the approvals process for events held within East Fremantle, ensuring compliance with regulatory requirements and safe, successful events.

### Advocate

The Town champions and promotes events that deliver social, cultural, and economic benefits to the community, through advocacy and promotion, ensuring events achieve broad recognition and impact.

Attachment -2

# Event stakeholders

***The Town can't deliver events on its own – there are many others involved in creating events who add to the fabric of our town, including:***

- Community, sporting and cultural groups
- Town Advisory Groups (ie Public Art Panel, Reconciliation Action Group and the Climate Action Reference Group)
- Venue providers
- Local businesses
- Local schools
- Not for profit organisations
- Neighbouring local governments
- Local residents
- Volunteers
- First Nations groups
- External event organisers
- Suppliers
- Funding partners
- State government (ie WA Police, Department on Biodiversity, Conservation and Attractions and Department of Health)






# Event locations

***Where possible, the Town will take a place-based approach when selecting locations to host community events, with some locations utlised on an annual or biennial basis.***

As the Town has a limited number of indoor or outdoor facilities to host events at, including those with public toilets, key locations include:

- Town Centre, particularly the Town Hall for small and civic events
- George Street precinct
- East Fremantle Community Park
- River foreshore

# Event categories

***Events can be categorised to assist in understanding the Town's role and guide decision making regarding the planning and resourcing of events.***

## Civic/small events ($500 to $5k)

**Primary role:** Provider

The Town directly delivers, managing budgets, staff, and outcomes.

**Alternative role:** Supporter

Where a community group leads, the Town provides funding, venues, and or in-kind support.

## Mid-sized events ($5k to $25k)

**Primary role:** Collaborator

The Town collaborates with stakeholders or contractors, pooling resources to deliver outcomes.

Additional role: Provider

Where needed, the Town takes on planning oversight and outsources specialist components.

## Anchor events (> $100k)

**Primary role:** Provider

The Town provides strategic oversight and engages external producers for delivery.

**Additional role:** Collaborator

Ensures stakeholder alignment and community integration.

## Community Grant Activations*

**Primary role:** Supporter

Town enables events through grants, approvals, facilities, and guidance.

**Additional role:** Advocate

Uses Town's channels to maximise reach and impact.

**Community as provider:** Community groups take full delivery responsibility, with the Town supporting and advocating.

## Across all event types

**Primary role:** Advocate and Approver^

The Town champions events, fosters collaboration, advocates for funding, and promotes activities to maximise participation.

**Subject to a review of future funding and internal capacity, see Objectives and Strategic Actions on page 12.*

*^Subject to a primary risk assesment by the Town's Environmental Health Officers.*

Attachment -2

# Strategic Direction

***Our goal for this Strategy is to plan, attract and support events that contribute to our community's happiness, celebrate local character, and create social, economic and cultural benefits for our Town.***

## Guiding Principles

### 1 Connecting the community

Events should provide opportunities for connection and enhancement of our community through:

- Fostering a sense of belonging and inclusion
- Supporting local businesses and groups
- Reducing social isolation and providing intergenerational opportunities
- Celebrating cultural diversity and First Nations heritage.

### 2 Celebrating East Freo

Events should promote and celebrate the Town of East Fremantle by:

- Showcasing the Town's natural atractions and assets
- Employing a place-based approach and activating underused spaces
- Promoting the Town as a destination
- Supporting causes our community values, and contributing to education and behaviour change within the community.

### 3 Sustainability and safety

Events should be designed and planned in a way that is financially and environmentally sustainable.

They should also provide a safe environment for our community, align with the Town's Public Health Plan, and increase awareness by:

- Ensuring a robust risk management and safety focus
- Contributing to improved community safety and the Town's environmental and sustainability objectives
- Aligning with the recommendations of the Town's Sustainable Event Policy
- Actively seeking other funding sources through grant and sponsorship opportunities
- Combining events, where possible, to meet multiple objectives.

### 4 Collaboration and partnerships

Events should prioritise collaboration and partnerships between the Town and others by:

- Sharing resources and broadening impact (social, environmental and/or economic)
- Building community ownership of events
- Ensuring partnerships service the local community, including local businesses.

# Objectives and strategic actions

***To deliver on our strategic goal for events, we will focus on the following objectives and actions:***

| Objective | Action | Timing |
|---|---|---|
| **Objective 1:** *Events are accessible, inclusive and represent our community* | 1.1 Develop inclusive event communication and promotion practices to enhance accessibility for all backgrounds and abilities. | 2026 to 2027 |
| | 1.2 Develop and champion First Nations programming into our events. | Ongoing |
| | 1.3 Consider accessible and inclusive events during the planning and approval processes. | Ongoing |
| **Objective 2:** *Local businesses and groups are engaged in delivering our events* | 2.1 Continue to create opportunities for local businesses and groups to be part of events in the Town. | Ongoing |
| | 2.2 Develop and publish an Events Guide to create clear instructions on how to deliver events within the Town. | 2027 to 2028 |
| | 2.3 Promote and measure business and community group involvement in delivering events in the Town, raising awareness of the important role these groups play and reporting on the value provided. | Ongoing |
| **Objective 3:** *Events are financially viable and environmentally conscious* | 3.1 Explore and advocate for partnerships. | Ongoing |
| | 3.2 Actively seek external funding sources to support our current program or create new event offerings. | Ongoing |
| | 3.3 Promote the Town's Sustainable Event Policy to event organisers and embed in event planning and approval processes. | Ongoing |
| | 3.4 Review the Sustainable Event Policy in line with existing priorities. | 2027 to 2028 |
| **Objective 4:** *Events are aligned with the Town's vision and strategic direction* | 4.1 Create an annual events program, that reflects our community, showcases our places and aligns with the Town's Council Plan and annual budget. | Annually |
| | 4.2 Establish a feedback mechanism to measure community satisfaction with the Town's events and to inform future event calendars. | 2026 to 2027 |
| | 4.3 Investigate a Community Event Grants program to support community delivery of small to mid-size events. | 2027 to 2028 |

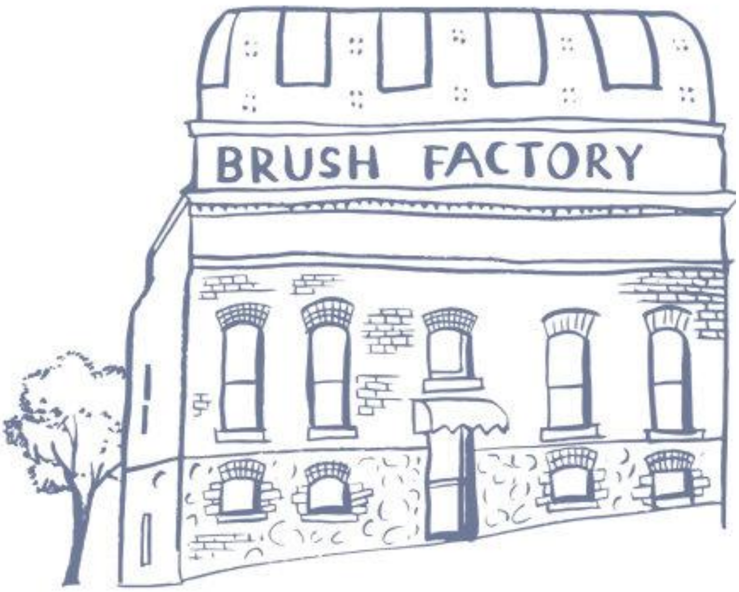
# Measurement and evaluation

**This Strategy, and the corresponding annual events calendar, will be reviewed and reported on annually in order to:**

- demonstrate the return on investment in local events
- identify opportunities for improvement in our events planning and delivery
- assist in ongoing planning of the Town's events program
- ensure events are aligned with the community's aspirations

This will be achieved through the review of actions presented in this Strategy, along with other mechanisms, including:

- Feedback from event attendees and organisers
- Feedback from event partners
- Community surveys
- Media coverage
- Social media engagement



TOWN of EAST FREMANTLE

## 13.3 MONTHLY FINANCIAL REPORT 30 JUNE 2026

| | |
|---|---|
| **Report Reference Number** | OCR-4363 |
| **Prepared by** | Stacey Hobbins, Consultant |
| **Supervised by** | Peter Kocian, Executive Manager Corporate Services |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple Majority |
| **Documents tabled** | Nil |

**Attachments**

1. Monthly Financial Report

### PURPOSE

The purpose of this report is to present to Council the Monthly Financial Report for the month ended 30 June 2026. A Capital Works report has been incorporated into the workbook.

### EXECUTIVE SUMMARY

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

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

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position.

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

### BACKGROUND

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

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

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

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

<u>Understanding the Financials</u>

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

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

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

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

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

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

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

## CONSULTATION

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

## STATUTORY ENVIRONMENT

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

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

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

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

## POLICY IMPLICATIONS

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

## FINANCIAL IMPLICATIONS

As part of the adopted 2025/26 Budget, Council adopted the following thresholds as levels of material variances for financial reporting:

*That in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2025/26 for reporting material variances shall be:*

*a) 10% of the amended budget; or*
*b) $10,000 of the amended budget;*

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

## STRATEGIC IMPLICATIONS

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

*5.3.1 Deliver community outcomes through sustainable finance and human resource management.*

## RISK IMPLICATIONS

### RISKS

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

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

Not Applicable.

## COMMENT

This report presents the Statement of Financial Activity by Nature for the month ending 30 June 2026.

It is important to note that end-of-year accounting processes are still continuing which will impact on the figures below. Major outstanding tasks include the revaluation of infrastructure assets and the consolidation of EFCP financial statements.

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

| | Original Budget | Current Budget | YTD Budget | YTD Actual |
|---|---|---|---|---|
| Opening Surplus | (588,579) | (446,842) | (446,842) | (446,842) |
| Operating Revenue | 13,588,708 | 19,042,090 | 19,042,090 | 19,606,713 |
| Operating Expenditure | (14,783,386) | (20,549,600) | (20,549,600) | (20,179,247) |
| Capital Expenditure | (2,430,421) | (1,430,083) | (1,430,083) | (623,251) |
| Capital Income | 933,213 | 625,016 | 625,016 | 375,750 |
| Financing Activities | 1,017,606 | 559,393 | 559,393 | 427,357 |
| Non-Cash Items | 2,262,859 | 2,262,860 | 2,262,860 | 2,230,473 |
| **Closing Surplus/(Deficit)** | **0** | **62,834** | **62,834** | **1,390,953** |

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

- The net current asset position indicates an actual surplus of $1,390,953 versus the budget surplus of 62,834. The favourable positive variance is explained by the following;
  - Advance payment of $270k relating to the 2025/26 Financial Assistance Grant.
  - Interest earnings on investments exceeding budget by approximately $200k
  - Capital expenditure approximately $806k below budget, with a portion of incomplete works expected to be carried forward into the new financial year.
  - Materials and contracts expenditure approximately $445k below budget, with some outstanding activities expected to be carried forward and completed in the new financial year.
  - Carry forward requests will be presented to Council at the September OCM, once the 2025/26 financial results have been finalised.

- Rate Notices were issued on the 28 July. The Town has raised $12 million and receipted $12 million (including rates, ESL, service charges), equating to 98.7% of total rates and charges paid.

- The 2024/25 Audit by the Office of the Auditor General was finalised on the 16 April. An adjustment to align the opening net current assets of ($446,842) as per the audited statements is reflected in the attached reports.

- The 2025/26 capital works program has been delivered in a constrained environment characterised by limited internal resourcing, a highly constrained contractor market, and external timing pressures associated with the Fremantle Traffic Bridge closure and the election caretaker period. These factors materially affected delivery capacity and required a deliberate prioritisation of essential and time-critical projects, with lower-priority works deferred or rescheduled where this could be done without unacceptable asset or service risk.

- Capital works expenditure for the year of $623k has been incurred against a budget of $1.4 million. Further commentary on project status is provided in Note 5 Capital Acquisitions.

- East Fremantle Community Park estimated expenses and incomes are presented as separate line items in statement of financial activity.
    - Other Revenue - Principal Agent Arrangements
    - Other Expenditure - Principal Agent Arrangements

- EFCP - Principal Agent Arrangements actual result is included for the period ending 30 June 2026. The unaudited net operating subsidy of ($493K) is recorded against the full year budget (reforecast) subsidy of ($474K).

## CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended 30 June 2026 as submitted.

## 13.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** 041808

**OFFICER RECOMMENDATION:**

**Moved Cr White, seconded Cr Cutter**

**That Council:**

1. **receives the Monthly Financial Report for the month ended 30 June 2026, as presented as attachment 1 to this report, inclusive of:**
   **(i) Statement of Financial Activity by Nature**
   **(ii) Statement of Comprehensive Income**
   **(iii) Statement of Financial Position**
   **(iv) Capital Expenditure Report**
2. **notes the unrestricted municipal surplus of $1,390,953 for the month ended 30 June 2026. This may be subject to minor adjustments as end of year accounting processes are finalised.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Attachments start on the next page

# TOWN OF EAST FREMANTLE

## MONTHLY FINANCIAL REPORT

**(Containing the Statements of Financial Activity and Financial Position)**

## For the period ended 30 June 2026

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

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TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 30 JUNE 2026

## KEY INFORMATION

### Funding Surplus or Deficit Components

**Funding surplus / (deficit)**

| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|---|
| Opening | ($0.45 M) | ($0.45 M) | ($0.45 M) | $0.00 M |
| Closing | $0.06 M | $0.06 M | $1.39 M | $1.33 M |

Refer to Statement of Financial Activity

**Cash and cash equivalents**

| | $6.48 M | % of total |
|---|---|---|
| Unrestricted Cash | $6.48 M | 100.0% |
| Restricted Cash | $0.00 M | 0.0% |

Refer to 3 - Cash and Cash Investments

**Payables**

| | $7.71 M |
|---|---|
| Trade Payables | $0.68 M |
| Other Payables | $7.03 M |

**Receivables**

| | $0.31 M | % Collected |
|---|---|---|
| Rates Receivable | $0.24 M | 98.7% |
| Trade Receivable | $0.31 M | % Outstanding |
| Current | $0.28 M | 90.0% |
| 30 - 90 days | $0.03 M | 10.0% |
| Over 90 Days | $0.00 M | 0.0% |

Refer to 7 - Receivables

### Key Operating Activities

**Amount attributable to operating activities**

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| $0.76 M | $0.76 M | $1.66 M | $0.90 M |

Refer to Statement of Financial Activity

**Rates Revenue**

| | | % Variance |
|---|---|---|
| YTD Actual | $10.03 M | |
| YTD Budget | $10.04 M | (0.2%) |

Refer to 8 - Rate Revenue

**Grants and Contributions**

| | | % Variance |
|---|---|---|
| YTD Actual | $1.39 M | |
| YTD Budget | $1.10 M | 26.3% |

Refer to 10 - Grants and Contributions

**Fees and Charges**

| | | % Variance |
|---|---|---|
| YTD Actual | $1.84 M | |
| YTD Budget | $1.78 M | 3.1% |

Refer to Statement of Financial Activity

### Key Investing Activities

**Amount attributable to investing activities**

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.81 M) | ($0.81 M) | ($0.25 M) | $0.56 M |

Refer to Statement of Financial Activity

**Proceeds on sale**

| | | % |
|---|---|---|
| YTD Actual | $0.04 M | |
| Amended Budget | $0.06 M | (30.7%) |

Refer to 6 - Disposal of Assets

**Asset Acquisition**

| | | % Spent |
|---|---|---|
| YTD Actual | $0.22 M | |
| Amended Budget | $0.56 M | (60.3%) |

Refer to 5 - Capital Acquisitions

**Capital Grants**

| | | % Received |
|---|---|---|
| YTD Actual | $0.33 M | |
| Amended Budget | $0.57 M | (40.9%) |

Refer to 10 - Grants and Contributions

### Key Financing Activities

**Amount attributable to financing activities**

| | | | |
|---|---|---|---|
| $0.56 M | $0.56 M | $0.43 M | ($0.13 M) |

Refer to Statement of Financial Activity

**Borrowings**

| | |
|---|---|
| Principal repayments | $0.16 M |
| Interest expense | $0.25 M |
| Principal due | $4.95 M |

Refer to 9 - Borrowings

**Reserves**

| | |
|---|---|
| Reserves balance | $1.95 M |
| Interest earned | $0.00 M |

Refer to 4 - Cash Reserves

**Report Preparation**

| | |
|---|---|
| Prepared by: | Consultant |
| Reviewed by: | Executive Manager Corporate Services |
| Date Prepared: | 10/08/2026 |

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

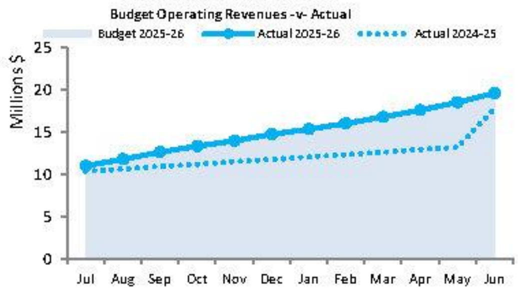
Attachment 1

**TOWN OF EAST FREMANTLE**
**FOR THE PERIOD ENDED 30 JUNE 2026**

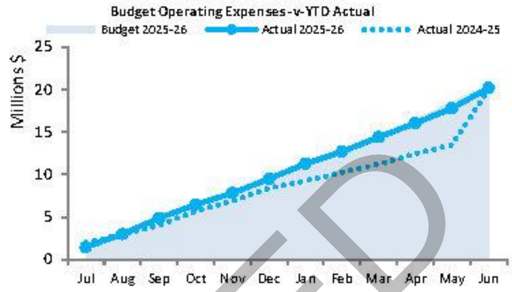
## KEY INFORMATION - GRAPHICAL

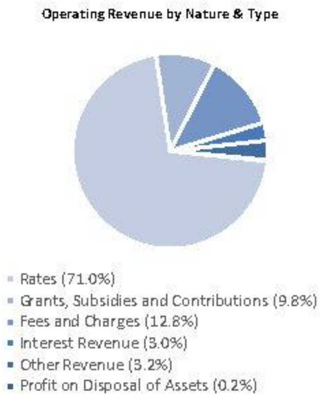
### OPERATING ACTIVITIES

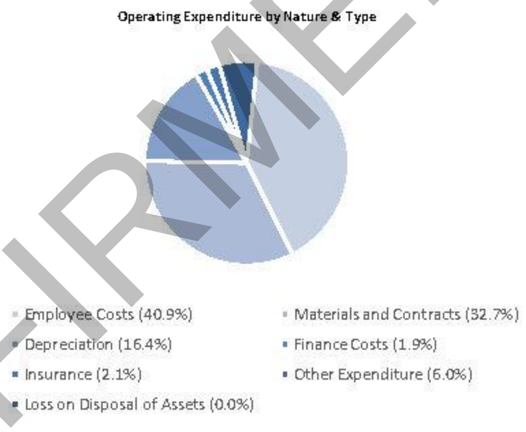
**OPERATING REVENUE**




**OPERATING EXPENSES**

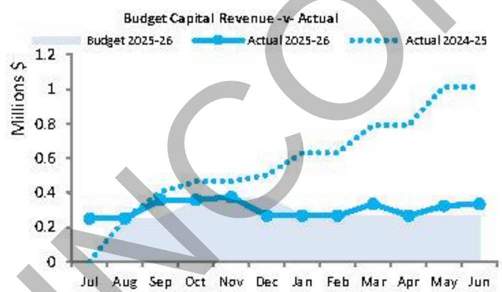


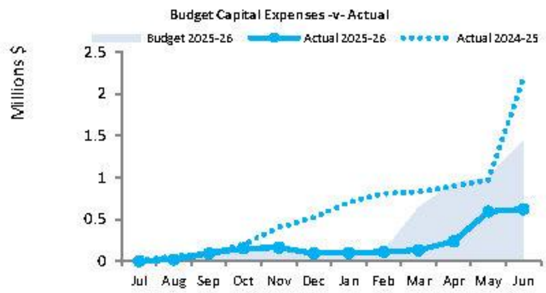




### INVESTING ACTIVITIES

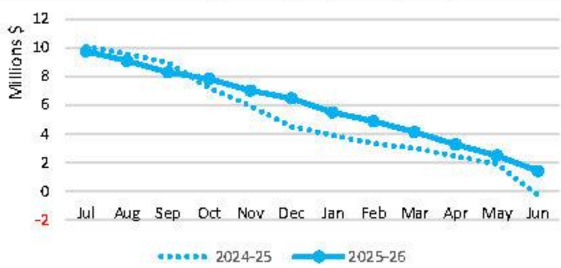
**CAPITAL REVENUE**




**CAPITAL EXPENSES**




### Closing funding surplus / (deficit)




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

## TOWN OF EAST FREMANTLE
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 30 JUNE 2026

| CONSOLIDATED | Note | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* $ | Variance* % | Var. |
|---|---|---|---|---|---|---|---|---|
| | | (a) | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | $ | $ | $ | $ | $ | % | |
| **OPERATING ACTIVITIES** | | | | | | | | |
| *Revenue from operating activities* | | | | | | | | |
| Rates | 8 | 10,044,192 | 10,044,192 | 10,044,192 | 10,028,468 | (15,724) | (0.16%) | ▼ |
| Grants, subsidies and contributions | 10 | 1,211,468 | 1,096,008 | 1,096,008 | 1,389,858 | 293,850 | 26.81% | ▲ |
| Fees and charges | | 1,808,373 | 1,782,164 | 1,782,164 | 1,836,565 | 54,401 | 3.05% | ▲ |
| Interest revenue | | 220,569 | 220,569 | 220,569 | 421,137 | 200,568 | 90.93% | ▲ |
| Other revenue - principal agent arrangements | | 0 | 5,501,051 | 5,501,051 | 5,375,330 | (125,721) | (2.29%) | ▼ |
| Other revenue | | 268,480 | 362,480 | 362,480 | 452,846 | 90,366 | 24.93% | ▲ |
| Profit on asset disposals | 6 | 35,626 | 35,626 | 35,626 | 26,951 | (8,675) | (24.35%) | ▼ |
| Fair value adjustments to investment property | | 0 | 0 | 0 | 75,558 | 75,558 | 0.00% | ▲ |
| | | **13,588,708** | **19,042,090** | **19,042,090** | **19,606,713** | 564,623 | 2.97% | |
| *Expenditure from operating activities* | | | | | | | | |
| Employee costs | | (5,687,040) | (5,513,245) | (5,513,245) | (5,693,235) | (179,990) | (3.26%) | ▲ |
| Materials and contracts | | (4,914,916) | (4,995,150) | (4,995,150) | (4,550,250) | 444,900 | 8.91% | ▼ |
| Utility charges | | (452,443) | (396,929) | (396,929) | (401,091) | (4,162) | (1.05%) | |
| Depreciation | | (2,298,486) | (2,298,486) | (2,298,486) | (2,285,401) | 13,085 | 0.57% | ▼ |
| Finance costs | | (300,133) | (264,316) | (264,316) | (259,189) | 5,127 | 1.94% | |
| Insurance | | (317,614) | (278,703) | (278,703) | (287,597) | (8,894) | (3.19%) | |
| Other expenditure - principal agent arrangements | | 0 | (5,974,975) | (5,974,975) | (5,868,505) | 106,470 | 1.78% | ▲ |
| Other expenditure | | (812,754) | (827,796) | (827,796) | (833,979) | (6,183) | (0.75%) | |
| | | **(14,783,386)** | **(20,549,600)** | **(20,549,600)** | **(20,179,247)** | 370,353 | 1.80% | |
| Non-cash amounts excluded from operating activities | 2(b) | 2,262,859 | 2,262,860 | 2,262,860 | 2,230,473 | (32,387) | (1.43%) | ▼ |
| **Amount attributable to operating activities** | | **1,068,181** | **755,350** | **755,350** | **1,657,939** | 902,589 | 119.49% | |
| **INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 858,213 | 565,016 | 565,016 | 334,189 | (230,827) | (40.85%) | ▼ |
| Proceeds from disposal of assets | 6 | 75,000 | 60,000 | 60,000 | 41,561 | (18,439) | (30.73%) | ▼ |
| Payments for property, plant and equipment | 5 | (1,342,693) | (868,355) | (868,355) | (400,029) | 468,326 | 53.93% | ▼ |
| Payments for construction of infrastructure | 5 | (1,087,728) | (561,728) | (561,728) | (223,222) | 338,506 | 60.26% | ▼ |
| **Amount attributable to investing activities** | | **(1,497,208)** | **(805,067)** | **(805,067)** | **(247,501)** | 557,566 | 69.26% | |
| **FINANCING ACTIVITIES** | | | | | | | | |
| Transfer from reserves | 4 | 1,328,527 | 987,478 | 987,478 | 858,688 | (128,790) | (13.04%) | ▼ |
| Repayment of borrowings | 9 | (157,911) | (157,911) | (157,911) | (157,911) | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (54,261) | (81,425) | (81,425) | (84,671) | (3,246) | (3.99%) | |
| Transfer to reserves | 4 | (98,749) | (188,749) | (188,749) | (188,749) | 0 | 0.00% | |
| **Amount attributable to financing activities** | | **1,017,606** | **559,393** | **559,393** | **427,357** | (132,036) | (23.60%) | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | | |
| *Surplus or deficit at the start of the financial year* | | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0.00% | |
| Amount attributable to operating activities | | 1,068,181 | 755,350 | 755,350 | 1,657,939 | 902,589 | 119.49% | ▲ |
| Amount attributable to investing activities | | (1,497,208) | (805,067) | (805,067) | (247,501) | 557,566 | 69.26% | ▲ |
| Amount attributable to financing activities | | 1,017,606 | 559,393 | 559,393 | 427,357 | (132,036) | (23.60%) | ▼ |
| *Surplus or deficit after imposition of general rates* | | **0** | **62,834** | **62,834** | **1,390,953** | 1,328,119 | 2113.70% | ▲ |

**KEY INFORMATION**

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

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

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

## TOWN OF EAST FREMANTLE
## STATEMENT OF COMPREHENSIVE INCOME
## FOR THE PERIOD ENDED 30 JUNE 2026

| CONSOLIDATED | NOTE | Original Budget | Current Budget | YTD Budget | YTD Actual |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| **Revenue** | | | | | |
| Rates | 8 | 10,044,192 | 10,044,192 | 10,044,192 | 10,028,468 |
| Grants, subsidies and contributions | 10 | 1,211,468 | 1,096,008 | 1,096,008 | 1,389,858 |
| Fees and charges | | 1,808,373 | 1,782,164 | 1,782,164 | 1,836,565 |
| Interest revenue | | 220,569 | 220,569 | 220,569 | 421,137 |
| Other revenue - principal agent arrangements | | 0 | 5,501,051 | 5,501,051 | 5,375,330 |
| Other revenue | | 268,480 | 362,480 | 362,480 | 452,846 |
| | | **13,553,082** | **19,006,464** | **19,006,464** | **19,504,204** |
| **Expenses** | | | | | |
| Employee costs | | (5,687,040) | (5,513,245) | (5,513,245) | (5,693,235) |
| Materials and contracts | | (4,914,916) | (4,995,150) | (4,995,150) | (4,550,250) |
| Utility charges | | (452,443) | (396,929) | (396,929) | (401,091) |
| Depreciation | | (2,298,486) | (2,298,486) | (2,298,486) | (2,285,401) |
| Finance costs | | (300,133) | (264,316) | (264,316) | (259,189) |
| Insurance | | (317,614) | (278,703) | (278,703) | (287,597) |
| Other expenditure - principal agent arrangements | | 0 | (5,974,975) | (5,974,975) | (5,868,505) |
| Other expenditure | | (812,754) | (827,796) | (827,796) | (833,979) |
| | | **(14,783,386)** | **(20,549,600)** | **(20,549,600)** | **(20,179,247)** |
| | | (1,230,304) | (1,543,136) | (1,543,136) | (675,043) |
| Capital grants, subsidies and contributions | 10 | 858,213 | 565,016 | 565,016 | 334,189 |
| Profit on asset disposals | 6 | 35,626 | 35,626 | 35,626 | 26,951 |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(b) | 0 | 0 | 0 | 75,558 |
| | | **893,839** | **600,642** | **600,642** | **436,698** |
| **Total comprehensive income for the period** | | **(336,465)** | **(942,494)** | **(942,494)** | **(238,345)** |

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

# TOWN OF EAST FREMANTLE
## STATEMENT OF FINANCIAL POSITION
## FOR THE PERIOD ENDED 30 JUNE 2026

| | Consolidated 30 June 2025 | General Operations 30 June 2026 | EFCP 30 June 2026 | Consolidated 30 June 2026 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **CURRENT ASSETS** | | | | |
| Cash and cash equivalents | 5,406,394 | 6,469,339 | 15,000 | 6,484,339 |
| Trade and other receivables | 558,912 | 335,209 | 71,611 | 406,820 |
| Other financial assets | 0 | 0 | 0 | 0 |
| Inventories | 82,442 | 0 | 82,442 | 82,442 |
| Other assets | 38,113 | 5,541,809 | 4,677 | 5,546,486 |
| **TOTAL CURRENT ASSETS** | **6,085,861** | **12,346,357** | **173,730** | **12,520,087** |
| **NON-CURRENT ASSETS** | | | | |
| Trade and other receivables | 179,491 | 188,231 | 0 | 188,231 |
| Other financial assets | 79,620 | 155,178 | 0 | 155,178 |
| Property, plant and equipment | 57,039,247 | 55,399,789 | 674,758 | 56,074,547 |
| Infrastructure | 51,358,454 | 50,656,205 | 0 | 50,656,205 |
| Right-of-use assets | 210,381 | 215,330 | 0 | 215,330 |
| **TOTAL NON-CURRENT ASSETS** | **108,867,193** | **106,614,733** | **674,758** | **107,289,491** |
| **TOTAL ASSETS** | **114,953,054** | **118,961,090** | **848,488** | **119,809,578** |
| **CURRENT LIABILITIES** | | | | |
| Trade and other payables | 2,896,859 | 6,361,383 | 1,712,662 | 8,074,045 |
| Other liabilities | 195,376 | 250,667 | 0 | 250,667 |
| Lease liabilities | 80,578 | 88,718 | 0 | 88,718 |
| Borrowings | 295,799 | 165,617 | 137,888 | 303,505 |
| Employee related provisions | 823,699 | 857,592 | 0 | 857,592 |
| **TOTAL CURRENT LIABILITIES** | **4,292,311** | **7,723,977** | **1,850,550** | **9,574,527** |
| **NON-CURRENT LIABILITIES** | | | | |
| Lease liabilities | 204,476 | 126,425 | 0 | 126,425 |
| Borrowings | 4,809,576 | 4,253,275 | 390,684 | 4,643,959 |
| Employee related provisions | 134,319 | 190,640 | 0 | 190,640 |
| **TOTAL NON-CURRENT LIABILITIES** | **5,148,371** | **4,570,340** | **390,684** | **4,961,024** |
| **TOTAL LIABILITIES** | **9,440,682** | **12,294,317** | **2,241,234** | **14,535,551** |
| **NET ASSETS** | **105,512,372** | **106,666,773** | **(1,392,746)** | **105,274,027** |
| Retained surplus | 53,063,312 | 54,887,652 | (1,392,746) | 53,494,906 |
| Reserve accounts | 2,616,769 | 1,946,830 | 0 | 1,946,830 |
| Revaluation surplus | 49,832,291 | 49,832,291 | 0 | 49,832,291 |
| **TOTAL EQUITY** | **105,512,372** | **106,666,773** | **(1,392,746)** | **105,274,027** |

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

| | |
|---|---|
| **Movement in Equity as per Statement of Comprehensive Income** | **(238,345)** |

## TOWN OF EAST FREMANTLE
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 30 JUNE 2026

### 1 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is $10,000 or 10.00% whichever is the greater.

| Description | Var. $ | Var. % | Var. | Timing / Permanent | Explanation |
|---|---|---|---|---|---|
| | $ | % | | | |
| **Revenue from operating activities** | | | | | |
| Rates | (15,724) | (0.16%) | ▼ | Permanent | No material variance. |
| Grants, subsidies and contributions | 293,850 | 26.81% | ▲ | Timing | $270k advance payment of Financial Assistance Grants. |
| Fees and charges | 54,401 | 3.05% | ▲ | Timing | No material variance. |
| Interest revenue | 200,568 | 90.93% | ▲ | Permanent | Interest on investments income higher than budgeted. |
| Other Revenue - Principal Agent Arrangements | (125,721) | (2.29%) | ▼ | Timing | EFCP income and expenditure are based on unaudited year end figures provided by Belgravia. |
| Other revenue | 90,366 | 24.93% | ▲ | Timing | Favourable variance due to reversal of ECL impairment ($39k), liquidated damages ($29k) and workers' compensation insurance recoveries ($42k). |
| Profit on asset disposals | (8,675) | (24.35%) | ▼ | Timing | No material variance. |
| **Expenditure from operating activities** | | | | | |
| Employee costs | (179,990) | (3.26%) | ▲ | Timing | No material variance. |
| Materials and contracts | 444,900 | 8.91% | ▼ | Timing | Norm McKenzie project $85k, Integrated Traffic Management Study 62k, Town Planning Consultancy $51k, Waste $90k, Implementation of Comms & Eng Strategy $27k, Rates valuations and legal $23k, Operations consultancy $60k. |
| Utility charges | (4,162) | 0.00% | | Timing | No material variance. |
| Depreciation | 13,085 | 0.57% | ▼ | Timing | No material variance. |
| Finance costs | 5,127 | 0.00% | | Timing | No material variance. |
| Insurance | (8,894) | (3.19%) | | Timing | No material variance. |
| Other Expenditure - Principal Agent Arrangements | 106,470 | 1.78% | ▲ | Timing | EFCP income and expenditure are based on unaudited year end figures provided by Belgravia. |
| Other expenditure | (6,183) | 0.00% | | Timing | No material variance. |
| **Investing Activities** | | | | | |
| Proceeds from capital grants, subsidies and contributions | (230,827) | (40.85%) | ▼ | Timing | Revenue recognition of grants. See Note 10 Grants & Contributions. |
| Payments for property, plant and equipment | 468,326 | 53.93% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| Payments for construction of infrastructure | 338,506 | 60.26% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| **Financing Activities** | | | | | |
| Transfer from reserves | (128,790) | (13.04%) | ▼ | Timing | No variance |
| Repayment of borrowings | 0 | 0.00% | | Timing | No material variance. |
| Payments for principal portion of lease liabilities | (3,246) | 0.00% | | Timing | No material variance. |
| **Surplus or deficit after imposition of general rates** | 1,328,119 | 2113.70% | ▲ | Timing | Due to variances described above. |

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

## 2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

| | Note | Current Budget Closing 30 June 2026 | Last Year Closing 30 June 2025 | Year to Date 30 June 2026 |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Current assets** | | | | |
| Cash and cash equivalents | 3 | 2,861,422 | 5,406,394 | 6,484,339 |
| Trade and other receivables | | 774,141 | 558,912 | 406,820 |
| Inventories | 8 | 0 | 82,442 | 82,442 |
| Other assets | | 177,665 | 38,113 | 5,546,486 |
| | | 3,813,228 | 6,085,861 | 12,520,087 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (1,074,631) | (2,896,859) | (8,074,045) |
| Other liabilities | | (2,142) | (195,376) | (250,667) |
| Lease liabilities | | (45,114) | (80,578) | (88,718) |
| Borrowings | 9 | (165,617) | (295,799) | (303,505) |
| Employee related provisions | | (814,756) | (823,699) | (857,592) |
| Other provisions | | (40,825) | 0 | 0 |
| | | (2,143,085) | (4,292,311) | (9,574,527) |
| **Net current assets** | | **1,670,143** | **1,793,550** | **2,945,560** |
| **Less: Total adjustments to net current assets** | | (1,607,309) | (2,240,392) | (1,554,607) |
| **Closing funding surplus / (deficit)** | | **62,834** | **(446,842)** | **1,390,953** |

### (b) Non-cash amounts excluded from operating activities

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

| Non-cash amounts excluded from operating activities | Note | Current Budget | YTD Budget (a) | YTD Actual (b) |
|---|---|---|---|---|
| | | $ | $ | |
| **Adjustments to operating activities** | | | | |
| Less: Profit on asset disposals | 6 | (35,626) | (35,626) | (26,951) |
| Less: Fair value adjustments to financial assets at amortised cost | | 0 | 0 | (75,558) |
| Add: Depreciation | | 2,298,486 | 2,298,486 | 2,285,401 |
| Pensioner deferred rates receivable movement | | 0 | 0 | 228 |
| Movement in Non-Current Receivables | | 0 | 0 | (8,968) |
| Non-current provision movement : employee provisions | | 0 | 0 | 56,321 |
| **Total non-cash amounts excluded from operating activities** | | **2,262,860** | **2,262,860** | **2,230,473** |

### (c) Current assets and liabilities excluded from budgeted deficiency

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

| | Note | Current Budget Opening 30 June 2026 | Last Year Closing 30 June 2025 | Year Date 30 June 2026 |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 4 | (1,818,040) | (2,616,769) | (1,946,830) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of borrowings | 9 | 165,617 | 295,799 | 303,505 |
| - Current portion of lease liabilities | | 45,114 | 80,578 | 88,718 |
| **Total adjustments to net current assets** | 2(a) | **(1,607,309)** | **(2,240,392)** | **(1,554,607)** |

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

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

## 3 CASH AND CASH INVESTMENTS

| Description | Unrestricted | Restricted | Total Cash | Institution | Risk Rating (LT) | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | | | | |
| **Cash Deposits** | | | | | | | |
| Municipal Bank Account | 4,521,908 | 1,946,830 | 6,468,738 | CBA | AA- | 3.50% | At Call |
| Cash On Hand | 600 | 0 | 600 | Petty Cash/Till Float | N/A | 0.00% | On Hand |
| Cash On Hand - EFCP | 15,000 | 0 | 15,000 | EFCP Cash - Consolidation | N/A | 0.00% | On Hand |
| **Total** | 4,537,508 | 1,946,830 | 6,484,338 | | | | |
| **Comprising** | | | | | | | |
| Cash and cash equivalents | 4,537,508 | 1,946,830 | 6,484,338 | | | | |
| | 4,537,508 | 1,946,830 | 6,484,338 | | | | |

KEY INFORMATION

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Comments/Notes - Investments and Cash Deposits

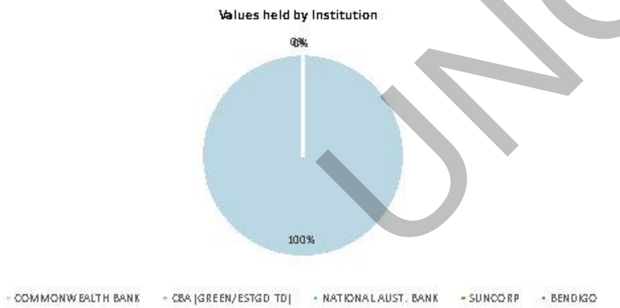
| NSTITUTION | $ | (LT) RISK RATING | % |
|---|---|---|---|
| COMMONWEALTH BANK | $6,468,738 | AA- | 100% |
| CBA (GREEN/ESTGD TD) | $0 | AA- | 0% |
| NATIONAL AUST. BANK | $0 | AA- | 0% |
| SUNCORP | $0 | AA- | 0% |
| BENDIGO | $0 | A- Divestment | 0% |
| | $6,468,738 | | 100% |

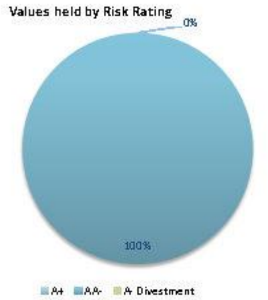
| (LT) RISK RATING | PORTFOLIO LIMIT | $ | % |
|---|---|---|---|
| A+ | MAX 100% | $0 | 0% |
| AA- | MAX 100% | $6,468,738 | 100% |
| AA (GREEN TERM DEPOSITS) | MAX 100% | $0 | 0% |
| A- Divestment | MAX 100% | $0 | 0% |
| BBB+ (DIVESTMENT) | MAX 80% | $0 | 0% |
| | | $6,468,738 | 100% |

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

The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment.

The Town's investment policy precludes investing in term deposits for more than 12 months.



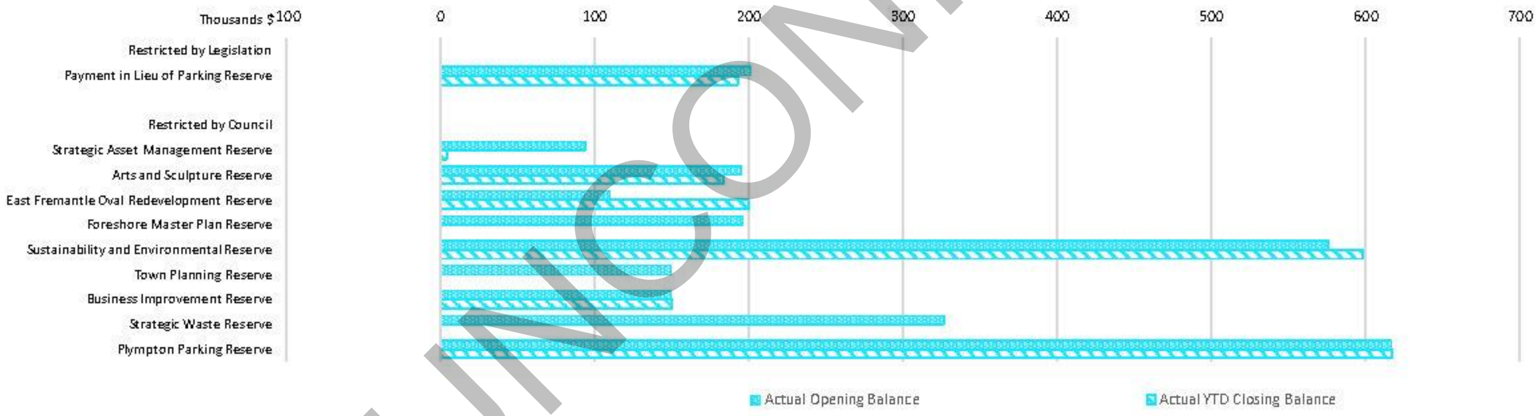



Attachment 1

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

### 4 RESERVE ACCOUNTS

| Reserve name | Original Budget: Budget Opening Balance | Original Budget: Budget Transfers In (+) | Original Budget: Budget Transfers Out (-) | Original Budget: Budget Closing Balance | Current Budget: Actual Opening Balance | Current Budget: Budget Transfers In (+) | Current Budget: Budget Transfers Out (-) | Current Budget: Budget Closing Balance | Actual Opening Balance | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by Legislation** | | | | | | | | | | | | |
| Payment in Lieu of Parking Reserve | 201,385 | 0 | 0 | 201,385 | 201,385 | 0 | (13,000) | 188,385 | 201,385 | 0 | (7,950) | 193,435 |
| **Restricted by Council** | | | | | | | | | | | | |
| Strategic Asset Management Reserve | 94,275 | 0 | (90,000) | 4,275 | 94,275 | 0 | (90,000) | 4,275 | 94,275 | 0 | (90,000) | 4,275 |
| Arts and Sculpture Reserve | 195,664 | 0 | (91,000) | 104,664 | 195,664 | 0 | (11,500) | 184,164 | 195,664 | 0 | (11,500) | 184,164 |
| East Fremantle Oval Redevelopment Reserve | 110,000 | 0 | (110,000) | 0 | 110,000 | 90,000 | 0 | 200,000 | 110,000 | 90,000 | 0 | 200,000 |
| Foreshore Master Plan Reserve | 196,344 | 0 | (196,344) | 0 | 196,344 | 0 | (196,344) | 0 | 196,344 | 0 | (196,344) | (0) |
| Sustainability and Environmental Reserve | 575,750 | 98,749 | (364,499) | 310,000 | 575,750 | 98,749 | (199,950) | 474,549 | 575,750 | 98,749 | (76,210) | 598,289 |
| Town Planning Reserve | 150,000 | 0 | (150,000) | 0 | 150,000 | 0 | (150,000) | 0 | 150,000 | 0 | (150,000) | 0 |
| Business Improvement Reserve | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 150,000 |
| Strategic Waste Reserve | 326,684 | 0 | (326,684) | 0 | 326,684 | 0 | (326,684) | 0 | 326,684 | 0 | (326,684) | 0 |
| Plympton Parking Reserve | 616,667 | 0 | 0 | 616,667 | 616,667 | 0 | 0 | 616,667 | 616,667 | 0 | 0 | 616,667 |
| | **2,616,769** | **98,749** | **(1,328,527)** | **1,386,991** | **2,616,769** | **188,749** | **(987,478)** | **1,818,040** | **2,616,769** | **188,749** | **(858,688)** | **1,946,830** |



Attachment 1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

## 5 CAPITAL ACQUISITIONS

| Account | Description | Adopted Budget | Current Budget | YTD Budget | YTD Actual | Order Value | Total Actual | Variance (Under)/Over | Completion | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Plant & Equipment | | 254,768 | 157,961 | 157,961 | 138,912 | 4,091 | 143,003 | 14,958 | 88% | |
| E05208 | Ford Ranger Super CC XLT DCI Diesel Space Cab | 33,006 | 31,766 | 31,766 | 32,216 | 0 | 32,216 | (450) | 101% | Complete. |
| E12804 | Toyota Hilux Dual Cab Ute | 33,006 | 38,587 | 38,587 | 38,587 | 0 | 38,587 | (0) | 100% | Complete. |
| E11692 | Ford Ranger Double CC XL Dual Cab Ute TDCI | 37,700 | 36,844 | 36,844 | 36,895 | 0 | 36,895 | (51) | 100% | Complete. |
| E12613 | Ford Ranger Single Cab Auto Diesel 4x2 | 33,006 | 31,766 | 31,766 | 32,216 | 0 | 32,216 | (450) | 101% | Complete. |
| E12642 | Isuzu Truck | 98,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Deferred as a budget saving. |
| J04636 | Upgrade of power to EV Charger - Dovenby House | 20,000 | 20,000 | 20,000 | 0 | 4,091 | 4,091 | 15,909 | 0% | On hold pending Western Power works. Included in 26/27 budget. |
| | | | | | | 0 | | | | |
| Furniture & Equipment | | 10,000 | 25,681 | 25,681 | 13,876 | 0 | 13,876 | 11,805 | 54% | |
| E04606 | General Allocation (Photocopier Corporate Services) | 10,000 | 25,681 | 25,681 | 13,876 | 0 | 13,876 | 11,805 | 54% | Complete. |
| Buildings | | 1,077,925 | 684,713 | 684,713 | 247,240 | 277,974 | 525,214 | 159,498 | 36% | |
| J11748 | Solar and Battery Installation East Fremantle Community Park. Solar Installation Town Hall, Depot and Dovenby House | 796,425 | 398,213 | 398,213 | 120,239 | 277,974 | 398,213 | (1) | 30% | Works in progress |
| J11738 | East Fremantle Community Park - Miscellaneous New Works | 200,000 | 150,000 | 150,000 | 41,010 | 0 | 41,010 | 108,990 | 27% | Croquet works deferred. Remaining minor works completed. |
| E11739 | Tricolore Windows Balustrades | 20,000 | 20,000 | 20,000 | 8,385 | 0 | 8,385 | 11,615 | 42% | Complete. |
| E14606 | Buildings - General | 61,500 | 106,500 | 106,500 | 71,466 | 0 | 71,466 | 35,034 | 67% | Complete - major works to Camp Waller, Depot air-conditioners, compliance upgrades at Tricolore and other minor maintenance. |
| E14601 | Building Electrical Upgrades | 0 | 10,000 | 10,000 | 6,140 | 0 | 6,140 | 3,860 | 61% | |
| J11672 | East Fremantle Community Park - Scoreboard | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Amended to operating budget |
| Infrastructure - roads | | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| J12850 | Riverside Road (Swan Yacht club to Wayman reserve) | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Postponed to Q1 26/27 |
| Infrastructure - drainage | | 77,148 | 122,148 | 122,148 | 0 | 0 | 0 | 122,148 | 0% | |
| J12834 | Drainage - Various River Outlet Reduction and GPTS | 27,148 | 27,148 | 27,148 | 0 | 0 | 0 | 27,148 | 0% | Works limited to investigation phase only to support future scoping as a budget saving. |
| J12835 | Preston Point Road - Pipe from PPR to river above carpark - Pipe upgrade running down bank to river - investigation and options | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0% | Works limited to investigation phase only to support future scoping as a budget saving. |
| J12836 | Camp Waller - Drainage upgrade from accessway | 20,000 | 25,000 | 25,000 | 0 | 0 | 0 | 25,000 | 0% | |
| J12837 | Boat Ramp - Upgrade existing pits and clean out sumps with weeds | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0% | |
| J11673 | Glasson Park - Limestone Wall | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 40,000 | 0% | Procuring contractor - potential carry over. |
| Infrastructure - parks & ovals | | 406,000 | 225,000 | 225,000 | 33,617 | 74,138 | 107,755 | 117,245 | 15% | |
| E11726 | Infrastructure - Parks & Ovals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| J11741 | Infrastructure - general allocation | 75,000 | 75,000 | 75,000 | 11,950 | 0 | 11,950 | 63,050 | 16% | Replaced lights at Merv Cowan - routine park furniture replacement - remainder to playground replacements. |
| J11745 | Drink Fountains | 10,000 | 10,000 | 10,000 | 13,509 | 0 | 13,509 | (3,509) | 135% | Complete. |
| J12812 | Flood-lighting Upgrade - Wauhop Park | 100,000 | 100,000 | 100,000 | 8,158 | 74,138 | 82,296 | 17,704 | 8% | Funding Agreement Finalised, contract awarded, Stage 1 complete. |
| J11674 | Bore pump test - Glasson Park | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0% | Descoped as a budget saving. |
| J11747 | Ulrich Playground Replacement | 120,000 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 0% | Consultation underway, purchase of equipment deferred to 2026/27. |
| J11742 | Public Art Installation - East Fremantle Community Park | 91,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | On hold pending consultation with Council. |
| Infrastructure - car parks | | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0% | |
| E12609 | Carparks - General Allocation | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0% | |
| Infrastructure - footpaths | | 224,580 | 194,580 | 194,580 | 189,605 | 0 | 189,605 | 4,975 | 97% | |
| J12843 | Riverside Road (North side), adjacent to Wayman Reserve (do at same time as road upgrade) | 45,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Deferred to 26/27 |
| J12846 | Preston Point Road - Between Pier St & Woodhouse St | 70,000 | 70,000 | 70,000 | 70,000 | 0 | 70,000 | 0 | 100% | Complete. |
| J12844 | Preston Point Road (West side) - Between Bolton Street and Pier Street | 109,580 | 109,580 | 109,580 | 109,905 | 0 | 109,905 | (325) | 100% | Complete. |
| J11846 | Moss St, (west side), between Canning Hwy & George St (Remove Concrete and replace with Red asphalt, as per style guide) | 0 | 15,000 | 15,000 | 9,700 | 0 | 9,700 | 5,300 | 65% | Complete. |
| | | 2,430,421 | 1,430,083 | 1,430,083 | 623,250 | 356,203 | 979,453 | 450,629 | 44% | |

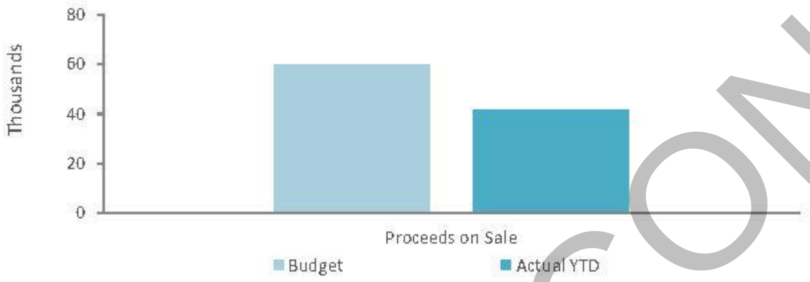
Total Actual < Current Budget
No Current Budget
No YTD Actual
Complete

**TOWN OF EAST FREMANTLE**
**SUPPLEMENTARY INFORMATION**
**FOR THE PERIOD ENDED 30 JUNE 2026**

## 6 DISPOSAL OF ASSETS

| | | Current Budget | | | | YTD Actual | | | |
|---|---|---|---|---|---|---|---|---|---|
| Asset Ref. | Asset description | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | $ | $ | $ | $ | $ | $ | $ | $ |
| 1GQJ-387 | Ford Ranger Super | 10,000 | 17,000 | 7,000 | 0 | 7,034 | 10,814 | 3,779 | 0 |
| 1DTJ-953 | Toyota Hilux Dual Cab | 0 | 11,000 | 11,000 | 0 | 0 | 9,801 | 9,801 | 0 |
| 1GQD-688 | Ford Ranger Double | 10,374 | 17,000 | 6,626 | 0 | 7,575 | 12,859 | 5,284 | 0 |
| 1GDV-315 | Ford Ranger Single Cab | 0 | 11,000 | 11,000 | 0 | 0 | 8,087 | 8,087 | 0 |
| 1TUQ-820 | Variable Message Board | 4,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **24,374** | **60,000** | **35,626** | **0** | **14,610** | **41,561** | **26,951** | **0** |

*As at



## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

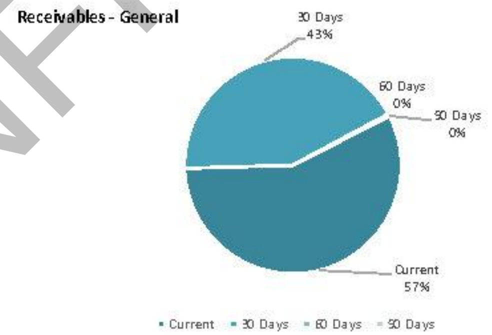
### 7 TRADE AND OTHER RECEIVABLES

| Rates receivable | 30 June 2025 | 30 Jun 2026 |
|---|---|---|
| | $ | $ |
| Opening arrears previous years | 78,272 | 114,004 |
| Levied this year | 11,444,213 | 12,148,768 |
| Less - collections to date | (11,408,481) | (12,106,124) |
| **Gross rates collectable** | **114,004** | **156,648** |
| Excess rates paid | 65,054 | 81,495 |
| **Net rates collectable** | **179,058** | **238,143** |
| *% Gross Collected* | *99.0%* | *98.7%* |

| Trade and Other Receivables | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Receivables - general | 40,533 | 30,300 | 229 | 0 | 71,062 |
| Receivables - infringements | 0 | 0 | 0 | 0 | 87,425 |
| Receivables - agreements | 0 | 0 | 0 | 0 | 65,658 |
| ESL / Pensioner Rebates | 0 | 0 | 0 | 0 | 7,635 |
| ATO - GST | 0 | 0 | 0 | 0 | 89,681 |
| **Total Trade and Other Receivables outstanding** | | | | | **321,462** |
| Allowance for credit losses of other receivables | 0 | 0 | 0 | 0 | (15,220) |
| **Total Trade and Other Receivables (Excluding Rates Receivables)** | | | | | **306,241** |

Amounts shown above include GST (where applicable)

*Excludes opening balance EFCP consolidated Trade and Other Receivables of $71,611*

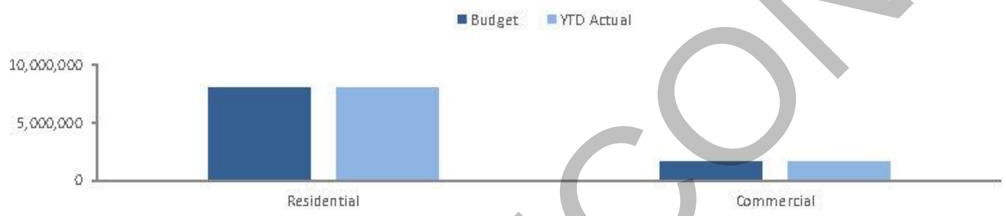



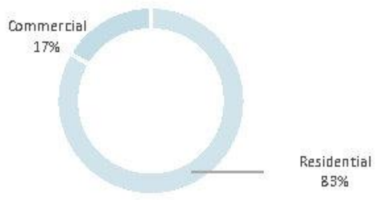
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

## 8 RATE REVENUE

### General rate revenue

| RATE TYPE | Rate in $ (cents) | Number of Properties | Rateable Value | Rate Revenue $ | Current Budget Reassessed Rate Revenue $ | Total Revenue $ | Rate Revenue $ | YTD Actual Reassessed Rate Revenue $ | Total Revenue $ |
|---|---|---|---|---|---|---|---|---|---|
| **Gross rental value** | | | | | | | | | |
| Residential | 0.075417 | 2,967 | 105,518,080 | 7,961,100 | 33,517 | 7,994,617 | 7,957,857 | 21,036 | 7,978,893 |
| Commercial | 0.127835 | 119 | 12,346,985 | 1,578,377 | 0 | 1,578,377 | 1,578,377 | 0 | 1,578,377 |
| **Sub-Total** | | **3,086** | **117,865,065** | **9,539,477** | **33,517** | **9,572,994** | **9,536,234** | **21,036** | **9,557,270** |
| **Minimum payment** | **Minimum Payment $** | | | | | | | | |
| **Gross rental value** | | | | | | | | | |
| Residential | 1,360.00 | 336 | | 456,960 | 0 | 456,960 | 456,960 | 0 | 456,960 |
| Commercial | 2,034.00 | 7 | 79,940 | 14,238 | 0 | 14,238 | 14,238 | 0 | 14,238 |
| **Sub-total** | | **343** | **79,940** | **471,198** | **0** | **471,198** | **471,198** | **0** | **471,198** |
| **Total** | | | | | | **10,044,192** | | | **10,028,468** |



## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

## 9 BORROWINGS

### Repayments - borrowings

**Information on borrowings**

| Particulars | Loan No. | 1 July 2025 | New Loans Actual | New Loans Current Budget | Principal Repayments Actual | Principal Repayments Current Budget | Principal Outstanding Actual | Principal Outstanding Current Budget | Finance Costs Actual | Finance Costs Current Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| EF Oval Precinct Redevelopment | 185 | 4,576,802 | 0 | 0 | (157,911) | (157,911) | 4,418,891 | 4,418,891 | 217,532 | 218,794 |
| EF Oval Precinct Redevelopment - Loan guarantee fee | 185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,125 | 32,125 |
| EF Community Park - Equipment loan EFCP | | 528,573 | 0 | 0 | 0 | 0 | 528,573 | 0 | 0 | 0 |
| **Total** | | **5,105,375** | **0** | **0** | **(157,911)** | **(157,911)** | **4,947,464** | **4,418,891** | **249,657** | **250,919** |
| | | | | | | | | | | |
| Current borrowings | | 303,505 | | | | | 303,505 | | | |
| Non-current borrowings | | 4,801,870 | | | | | 4,643,959 | | | |
| | | **5,105,375** | | | | | **4,947,464** | | | |

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly 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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

### 10 GRANTS, SUBSIDIES AND CONTRIBUTIONS
### OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|---|---|---|---|---|---|
| | | | $ | $ | $ | $ |
| **General Purpose Funding** | | | | | | |
| Grants Commission - General | WALGGC | Untied - General Purpose | 191,670 | 107,468 | 107,468 | 295,208 |
| Grants Commission - Roads | WALGGC | Untied - Road | 85,665 | 37,252 | 37,252 | 119,412 |
| **Education and Welfare** | | | | | | |
| Commonwealth Home Support Programme | Commonwealth Dep. Health | Commonwealth Home Support Programme | 707,894 | 707,894 | 707,894 | 728,067 |
| **Recreation and Culture** | | | | | | |
| East Fremantle Festival | Port Authority/LotteryWest | East Fremantle Festival Funding | 0 | 0 | 0 | 2,000 |
| Riverbank Grant Funding | Foreshore Management Reserve | Norm McKenzie Wall Upgrade & Plaza Project | 181,339 | 181,339 | 181,339 | 181,339 |
| **Community Amenities** | | | | | | |
| Bus Shelter - Maintenance Assistance Scheme | Public Transport Authority | Bus Shelter Maintenance | 4,100 | 4,100 | 4,100 | 2,880 |
| Waterwise Greening Scheme | Water Corporation | Waterwise initiatives | 0 | 0 | 0 | 3,181 |
| **Transport** | | | | | | |
| Direct Grant | Main Roads | Direct Grant | 28,000 | 28,000 | 28,000 | 26,788 |
| Street Lighting Subsidy | Main Roads | Street Lighting Subsidy | 4,800 | 4,800 | 4,800 | 6,324 |
| Stirling Bridge Verge Maintenance Agreement | Main Roads | Stirling Highway Verge Maint. Agreement | 8,000 | 8,000 | 8,000 | 7,504 |
| Department of Water | Department of Water | WATR09RI - WA Tree Recovery Round 1 | 0 | 17,155 | 17,155 | 17,155 |
| | | | **1,211,468** | **1,096,008** | **1,096,008** | **1,389,858** |

### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|---|---|---|---|---|---|
| **Recreation and Culture** | | | | $ | $ | $ |
| Fremantle Womens Soccer Club Refurb | State Government | Election Commitment - Flood Lighting Upgrade Wauhop Park | 100,000 | 100,000 | 100,000 | 8,161 |
| Community Energy Fund | Fed. Dept. of Industry, Science and Resources | Solar and Battery Installation | 398,213 | 199,107 | 199,107 | 60,119 |
| East Fremantle Community Park | AFL Facilities Fund and others | | 0 | 265,909 | 265,909 | 265,909 |
| | | | 858,213 | 565,016 | 565,016 | 334,189 |

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

### 11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

| Description | Date | Increase / (Decrease) to Net Surplus $ | Current Budget Surplus/ (Deficit) Running Balance $ |
|---|---|---|---|
| **Annual Budget Adoption Surplus/(Deficit)** | | | 0 |
| **Adjustment to budgeted surplus** | 18 Nov 25 | 287,923 | 287,923 |
| 25/26 Budget Opening Surplus / (Deficit) - ($588,579) | | | |
| 25/26 Actual B/F Surplus / (Deficit) - ($300,656) | | | |
| **Financial Assistance Grants** | | | |
| General Purpose Grants - Grants Commission | 19 Aug 25 | (113,482) | 174,441 |
| General Purpose Grants (Roads) - Grants Commission | 19 Aug 25 | (53,577) | 120,864 |
| EF Oval Operating Expense/Income | 19 Aug 25 | 367,891 | 488,755 |
| Other Revenue - Principal Agent Arrangements | 19 Aug 25 | 5,476,081 | 5,964,836 |
| Other Expenditure - Principal Agent Arrangements | 19 Aug 25 | (5,843,972) | 120,864 |
| **EF Oval Redevelopment project** | | | |
| Capex - EF Oval Redevelopment | 19 Aug 25 | (187,000) | (66,136) |
| AFL Facilities Funding | 19 Aug 25 | 250,000 | 183,864 |
| East Fremantle Community Park - Scoreboard | 19 Aug 25 | (50,000) | 133,864 |
| **General Capex carry overs from 24-25** | | | |
| Buildings general | 19 Aug 25 | (45,000) | 88,864 |
| Camp Waller - Eaves | 19 Aug 25 | (5,000) | 83,864 |
| Building Electrical Upgrades | 19 Aug 25 | (10,000) | 73,864 |
| Glasson Park - Limestone Wall | 19 Aug 25 | (40,000) | 33,864 |
| Parks and Ovals - Bores and Irrigation | 19 Aug 25 | (50,000) | (16,136) |
| Moss Street Footpath | 19 Aug 25 | (15,000) | (31,136) |
| **Operational expenses carry overs from 24-25** | | | |
| Strategic and Business Planning Services | 19 Aug 25 | (40,000) | (71,136) |
| Mooring Jetty Maintenance | 19 Aug 25 | (50,000) | (121,136) |
| Furniture and equipment | 18 Nov 25 | (13,876) | (135,012) |
| Materials and Contracts - equipment below threshold | 18 Nov 25 | (5,000) | (140,012) |
| Materials and Contracts - Public art maintenance | 18 Nov 25 | (11,500) | (151,512) |
| Transfer from Art and Sculpture Reserve | 18 Nov 25 | 11,500 | (140,012) |
| Service Contracts - Consultancy | 09 Dec 25 | (7,750) | (147,762) |
| ICT, Support, Licences | 09 Dec 25 | (13,560) | (161,322) |
| Materials and contracts | 17 Feb 26 | (13,000) | (174,322) |
| Transfer from Payment in Lieu of Parking Reserve | 17 Feb 26 | 13,000 | (161,322) |
| **Mid year budget review** | | | |
| Operating revenue | 17 Mar 26 | 144,361 | (16,961) |
| Operating expenditure | 17 Mar 26 | (131,623) | (148,584) |
| Capital expenditure | 17 Mar 26 | 1,216,215 | 1,067,631 |
| Proceeds from sale of assets | 17 Mar 26 | (15,000) | 1,052,631 |
| Non-operating revenue | 17 Mar 26 | (543,197) | 509,434 |
| Transfers from reserves | 17 Mar 26 | (273,250) | 236,184 |
| Lease repayments | 17 Mar 26 | (27,164) | 209,020 |
| **Miyawaki Forest - School Partnership** | | | |
| Materials and contracts | 17 Mar 26 | (17,700) | 191,320 |
| Transfer from Sustainability and Environment Reserve | 17 Mar 26 | 17,700 | 209,020 |
| **Revision of opening deficit position** | 21 Apr 26 | (146,186) | 62,834 |
| **Deferral of East Fremantle Community Park Capital Expenditure** | | | |
| EFCP Capital Works | 21 Apr 26 | 200,000 | 262,834 |
| Transfer from East Fremantle Oval Development Reserve | 21 Apr 26 | (110,000) | 152,834 |
| Transfer to East Fremantle Oval Development Reserve | 21 Apr 26 | (90,000) | 62,834 |
| | | **62,834** | **62,834** |

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 30 JUNE 2026

### 12 STATEMENT OF FINANCIAL ACTIVITY

### GENERAL OPERATIONS

| | Note | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* $ | Variance* % | Var. |
|---|---|---|---|---|---|---|---|---|
| | | (a) | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | $ | $ | $ | $ | $ | % | |
| **OPERATING ACTIVITIES** | | | | | | | | |
| **Revenue from operating activities** | | | | | | | | |
| Rates | 8 | 10,044,192 | 10,044,192 | 10,044,192 | 10,028,468 | (15,724) | (0.16%) | ▼ |
| Grants, subsidies and contributions | 10 | 1,211,468 | 1,096,008 | 1,096,008 | 1,389,858 | 293,850 | 26.81% | ▲ |
| Fees and charges | | 1,808,373 | 1,782,164 | 1,782,164 | 1,836,565 | 54,401 | 3.05% | ▲ |
| Interest revenue | | 220,569 | 220,569 | 220,569 | 421,137 | 200,568 | 90.93% | ▲ |
| Other revenue | | 268,480 | 362,480 | 362,480 | 452,846 | 90,366 | 24.93% | ▲ |
| Profit on asset disposals | 6 | 35,626 | 35,626 | 35,626 | 26,951 | (8,675) | (24.35%) | ▼ |
| Fair value adjustments to investment property | | 0 | 0 | 0 | 75,558 | 75,558 | 0.00% | ▲ |
| | | **13,588,708** | **13,541,039** | **13,541,039** | **14,231,383** | 690,344 | 5.10% | |
| **Expenditure from operating activities** | | | | | | | | |
| Employee costs | | (5,687,040) | (5,513,245) | (5,513,245) | (5,692,562) | (179,317) | (3.25%) | ▲ |
| Materials and contracts | | (4,547,026) | (4,825,716) | (4,825,716) | (4,414,953) | 410,763 | 8.51% | ▼ |
| Utility charges | | (452,443) | (396,929) | (396,929) | (401,091) | (4,162) | (1.05%) | |
| Depreciation | | (2,298,486) | (2,298,486) | (2,298,486) | (2,285,401) | 13,085 | 0.57% | ▼ |
| Finance costs | | (49,214) | (13,397) | (13,397) | (9,532) | 3,865 | 28.85% | ▼ |
| Insurance | | (317,614) | (278,703) | (278,703) | (287,597) | (8,894) | (3.19%) | |
| Other expenditure | | (812,754) | (827,796) | (827,796) | (783,979) | 43,817 | 5.29% | ▼ |
| | | **(14,164,577)** | **(14,154,272)** | **(14,154,272)** | **(13,875,115)** | 279,157 | 1.97% | |
| Non-cash amounts excluded from operating activities | 2(b) | 2,262,860 | 2,262,860 | 2,262,860 | 2,230,473 | (32,387) | (1.43%) | ▼ |
| **Amount attributable to operating activities** | | **1,686,991** | **1,649,627** | **1,649,627** | **2,586,741** | 937,114 | 56.81% | |
| **INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 858,213 | 299,107 | 299,107 | 68,280 | (230,827) | (77.17%) | ▼ |
| Proceeds from disposal of assets | 6 | 75,000 | 60,000 | 60,000 | 41,561 | (18,439) | (30.73%) | ▼ |
| Payments for property, plant and equipment | 5 | (346,268) | (320,142) | (320,142) | (238,780) | 81,361 | 25.41% | ▼ |
| Payments for construction of infrastructure | 5 | (1,087,728) | (561,728) | (561,728) | (223,222) | 338,506 | 60.26% | ▼ |
| **Amount attributable to investing activities** | | **(500,783)** | **(522,763)** | **(522,763)** | **(352,161)** | 170,601 | 32.63% | |
| **FINANCING ACTIVITIES** | | | | | | | | |
| Transfer from reserves | 4 | 1,218,527 | 987,478 | 987,478 | 858,688 | (128,790) | (13.04%) | ▼ |
| Payments for principal portion of lease liabilities | | (54,261) | (81,425) | (81,425) | (88,996) | (7,571) | (9.30%) | |
| Transfer to reserves | 4 | (98,749) | (188,749) | (188,749) | (188,749) | 0 | 0.00% | |
| **Amount attributable to financing activities** | | **1,065,517** | **717,304** | **717,304** | **580,944** | (136,361) | (19.01%) | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | | |
| **Surplus or deficit at the start of the financial year** | | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0.00% | |
| Amount attributable to operating activities - general | | 1,686,991 | 1,649,627 | 1,649,627 | 2,586,741 | 937,114 | 56.81% | ▲ |
| Amount attributable to investing activities - general | | (500,783) | (522,763) | (522,763) | (352,161) | 170,601 | 32.63% | ▲ |
| Amount attributable to financing activities - general | | 1,065,517 | 717,304 | 717,304 | 580,944 | (136,361) | (19.01%) | ▼ |
| **Surplus or deficit after imposition of general rates** | | **1,663,146** | **1,397,326** | **1,397,326** | **2,368,682** | 971,356 | 69.52% | ▲ |

**KEY INFORMATION**

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

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

## 13 STATEMENT OF FINANCIAL ACTIVITY EAST FREMANTLE COMMUNITY PARK (EFCP)

| | Note | Original Budget (a) $ | Current Budget (a) $ | YTD Budget (b) $ | YTD Actual (c) $ | Variance* $ (c) - (b) $ | Variance* % ((c) - (b))/(b) % | Var. |
|---|---|---|---|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | | | | | |
| Revenue from operating activities | | | | | | | | |
| Other revenue - principal agent arrangements | | 0 | 5,501,051 | 5,501,051 | 5,375,330 | (125,721) | -2% | ▼ |
| | | 0 | 5,501,051 | 5,501,051 | 5,375,330 | (125,721) | -2% | |
| Expenditure from operating activities | | | | | | | | |
| Employee costs | | 0 | 0 | 0 | (673) | (673) | 0% | |
| Materials and contracts | | (367,891) | (169,434) | (169,434) | (135,297) | 34,137 | 20% | ▼ |
| Finance costs | | (250,919) | (250,919) | (250,919) | (249,657) | 1,262 | 1% | |
| Other expenditure - principal agent arrangements | | 0 | (5,974,975) | (5,974,975) | (5,868,505) | 106,470 | 2% | ▲ |
| Other expenditure | | 0 | 0 | 0 | (50,000) | (50,000) | 0% | ▲ |
| | | (618,810) | (6,395,328) | (6,395,328) | (6,304,132) | 91,196 | 1% | |
| Non-cash amounts excluded from operating activities | 2(b) | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| **Amount attributable to operating activities** | | (618,810) | (894,277) | (894,277) | (928,802) | (34,525) | -4% | |
| **INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 0 | 265,909 | 265,909 | 265,909 | 0 | 0% | |
| Payments for property, plant and equipment | 5 | (996,425) | (548,213) | (548,213) | (161,249) | 386,964 | 71% | ▼ |
| **Amount attributable to investing activities** | | (996,425) | (282,304) | (282,304) | 104,660 | 386,964 | 137% | |
| **FINANCING ACTIVITIES** | | | | | | | | |
| Transfers from reserves | 4 | 110,000 | 0 | 0 | 0 | 0 | 0% | |
| Repayment of borrowings | 9 | (157,911) | (157,911) | (157,911) | (157,911) | 0 | 0% | |
| **Amount attributable to financing activities** | | (47,911) | (157,911) | (157,911) | (157,911) | 0 | 0% | |
| **MOVEMENT IN SURPLUS OR DEFICIT CONSOLIDATED SUMMARY** | | | | | | | | |
| Surplus or deficit at the start of the financial year | | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0% | |
| Amount attributable / net result for EFCP | | (1,663,146) | (1,334,492) | (1,334,493) | (977,729) | 356,764 | 27% | ▲ |
| Amount attributable to operating activities - general | | 1,686,991 | 1,649,627 | 1,649,627 | 2,586,741 | (34,525) | 57% | ▼ |
| Amount attributable to investing activities - general | | (500,783) | (522,763) | (522,763) | (352,161) | 386,964 | 33% | ▲ |
| Amount attributable to financing activities - general | | 1,065,517 | 717,304 | 717,304 | 580,944 | 0 | -19% | ▼ |
| Surplus or deficit after imposition of general rates | | 0 | 62,834 | 62,834 | 1,390,953 | 1,328,119 | 2114% | ▲ |

**KEY INFORMATION**

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

TOWN of EAST FREMANTLE

## 13.4 MONTHLY FINANCIAL REPORT 31 JULY 2026

| | |
|---|---|
| **Report Reference Number** | OCR-4365 |
| **Prepared by** | Stacey Hobbins, Consultant |
| **Supervised by** | Peter Kocian, Executive Manager Corporate Services |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple Majority |
| **Documents tabled** | Nil |

**Attachments**

1. Monthly Financial Report

### PURPOSE

The purpose of this report is to present to Council the Monthly Financial Report for the month ended 31 July 2026. A Capital Works report has been incorporated into the workbook.

### EXECUTIVE SUMMARY

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

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

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position.

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

### BACKGROUND

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

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

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

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

<u>Understanding the Financials</u>

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

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

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

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

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

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

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

## CONSULTATION

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

## STATUTORY ENVIRONMENT

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

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

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

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

## POLICY IMPLICATIONS

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

## FINANCIAL IMPLICATIONS

As part of the adopted 2026/27 Budget, Council adopted the following thresholds as levels of material variances for financial reporting:

*That in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, the level to be used in statements of financial activity in 2026/27 for reporting material variances shall be:*

*o 10% of the amended budget; or*

*o $10,000 of the amended budget,*

*whichever is greater, and that the material variance limit be applied to total revenue and expenditure for each Nature classification and capital income and expenditure in the Statement of Financial Activity.*

## STRATEGIC IMPLICATIONS

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

*10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management.*

## RISK IMPLICATIONS

### RISKS

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

### RISK MATRIX

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

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

### RISK RATING

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

## SITE INSPECTION

Not Applicable.

## COMMENT

This report presents the Statement of Financial Activity by Nature for the month ending 31 July 2026.

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

| | Original Budget | Current Budget | YTD Budget | YTD Actual |
|---|---|---|---|---|
| Opening Surplus | 62,837 | 62,837 | 62,837 | 1,390,953 |
| Operating Revenue | 20,111,416 | 20,111,416 | 11,692,248 | 11,748,483 |
| Operating Expenditure | (21,332,777) | (21,332,777) | (1,697,532) | (1,522,370) |
| Capital Expenditure | (3,270,915) | (3,270,915) | (53,413) | (1,782) |
| Capital Income | 1,113,274 | 1,113,274 | 22,123 | 0 |
| Financing Activities | 1,001,222 | 1,001,222 | 0 | (24,555) |
| Non-Cash Items | 2,314,943 | 2,314,943 | 197,287 | 202,494 |
| **Closing Surplus/(Deficit)** | **0** | **0** | **10,223,550** | **11,793,223** |

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

- Rate Notices were issued on the 24 July. The Town has raised $12.6 million and receipted $1.5 million (including rates, ESL, service charges) by the end July, equating to 11.4% of total rates and charges paid.

- End of year accounting process for 25/26 is continuing, and there may be minor adjustments to the carry forward surplus of $1,390,953.

- As the fixed asset register has not been finalised, no depreciation has been run in 26/27, although a manual entry has been applied in the Statement of Financial Activity.

- Capital works has yet to substantially commence in 26/27, although work continues on Wauhop Lighting project and the Solar project. Capital works expenditure year-to-date of $2K has been incurred against a year-to-date budget of $47k

- The Town records balance sheet account movements, such as provision of employee leave, interest on lease/ROU at the end of the financial year leading to timing variance during the year; however, these are not considered material.

- East Fremantle Community Park estimated expenses and incomes are presented as separate line items in statement of financial activity.
    - Other Revenue - Principal Agent Arrangements
    - Other Expenditure - Principal Agent Arrangements

- EFCP - Principal Agent Arrangements has been accrued for July 2026 and incorporated into this report. The net operating subsidy of ($80K) against the year date budget of ($29k) and a full year budget subsidy of ($351K).

  The Town's accruals of incomes and expenses are adjusted with available actuals and where actuals are not available, the budgeted incomes and expenses have been accrued.

## CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended 31 July 2026 as submitted.

## 13.4 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** 051808

**OFFICER RECOMMENDATION:**

**Moved Cr White, seconded Cr Maywood**

**That Council:**

1. **receives the Monthly Financial Report for the month ended 31 July 2026, as presented as attachment 1 to this report, inclusive of:**
   - **(i) Statement of Financial Activity by Nature**
   - **(ii) Statement of Comprehensive Income**
   - **(iii) Statement of Financial Position**
   - **(iv) Capital Expenditure Report**
2. **notes the unrestricted municipal surplus of $11,793,223 for the month ended 31 July 2026.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Attachments start on the next page

# TOWN OF EAST FREMANTLE

## MONTHLY FINANCIAL REPORT
(Containing the Statements of Financial Activity and Financial Position)
## For the period ended 31 July 2026

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

## TABLE OF CONTENTS

TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 31 JULY 2026

## KEY INFORMATION

### Funding Surplus or Deficit Components

**Funding surplus / (deficit)**

| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|---|
| Opening | $0.06 M | $0.06 M | $1.39 M | $1.33 M |
| Closing | $0.00 M | $10.22 M | $11.79 M | $1.57 M |

Refer to Statement of Financial Activity

**Cash and cash equivalents**

| | $6.68 M | % of total |
|---|---|---|
| Unrestricted Cash | $4.73 M | 70.8% |
| Restricted Cash | $1.95 M | 29.2% |

Refer to 3 - Cash and Cash Investments

**Payables**

| | $3.11 M |
|---|---|
| Trade Payables | $0.12 M |
| Other Payables | $2.99 M |

**Receivables**

| | $0.51 M | % Collected |
|---|---|---|
| Rates Receivable | $11.35 M | 11.4% |
| Trade Receivable | $0.34 M | % Outstanding |
| Current | $0.22 M | 63.1% |
| 30 - 90 days | $0.13 M | 36.9% |
| Over 90 Days | $0.00 M | 0.0% |

Refer to 7 - Receivables

### Key Operating Activities

**Amount attributable to operating activities**

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| $1.09 M | $10.19 M | $10.43 M | $0.24 M |

Refer to Statement of Financial Activity

**Rates Revenue**

| | | |
|---|---|---|
| YTD Actual | $10.62 M | % Variance |
| YTD Budget | $10.62 M | 0.0% |

Refer to 8 - Rate Revenue

**Grants and Contributions**

| | | |
|---|---|---|
| YTD Actual | $0.06 M | % Variance |
| YTD Budget | $0.06 M | 0.1% |

Refer to 10 - Grants and Contributions

**Fees and Charges**

| | | |
|---|---|---|
| YTD Actual | $0.66 M | % Variance |
| YTD Budget | $0.51 M | 29.8% |

Refer to Statement of Financial Activity

### Key Investing Activities

**Amount attributable to investing activities**

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($2.16 M) | ($0.03 M) | ($0.00 M) | $0.03 M |

Refer to Statement of Financial Activity

**Proceeds on sale**

| | | |
|---|---|---|
| YTD Actual | $0.00 M | % |
| Amended Budget | $0.06 M | (100.0%) |

Refer to 6 - Disposal of Assets

**Asset Acquisition**

| | | |
|---|---|---|
| YTD Actual | $0.00 M | % Spent |
| Amended Budget | $3.27 M | 0.1% |

Refer to 5 - Capital Acquisitions

**Capital Grants**

| | | |
|---|---|---|
| YTD Actual | $0.00 M | % Received |
| Amended Budget | $1.06 M | 0.0% |

Refer to 10 - Grants and Contributions

### Key Financing Activities

**Amount attributable to financing activities**

| | | | |
|---|---|---|---|
| $1.00 M | $0.00 M | ($0.02 M) | ($0.02 M) |

Refer to Statement of Financial Activity

**Borrowings**

| | |
|---|---|
| Principal repayments | $0.00 M |
| Interest expense | $0.02 M |
| Principal due | $4.95 M |

Refer to 9 - Borrowings

**Reserves**

| | |
|---|---|
| Reserves balance | $1.95 M |
| Interest earned | $0.00 M |

Refer to 4 - Cash Reserves

**Report Preparation**

| | |
|---|---|
| Prepared by: | Consultant |
| Reviewed by: | Executive Manager Corporate Services |
| Date Prepared: | 10/08/2026 |

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

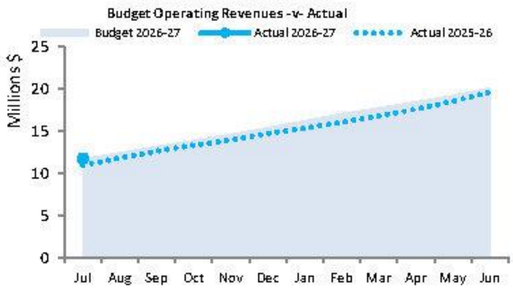
Attachment 1

## TOWN OF EAST FREMANTLE
## FOR THE PERIOD ENDED 31 JULY 2026

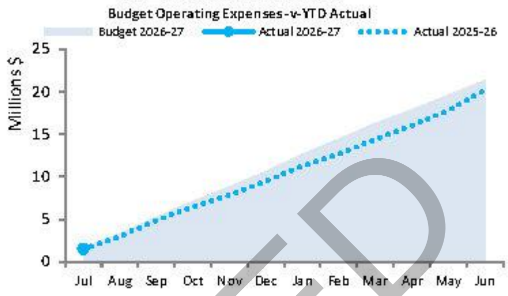
### KEY INFORMATION - GRAPHICAL

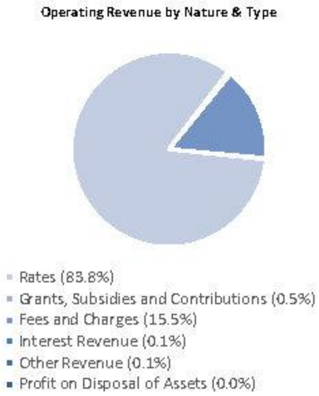
**OPERATING ACTIVITIES**

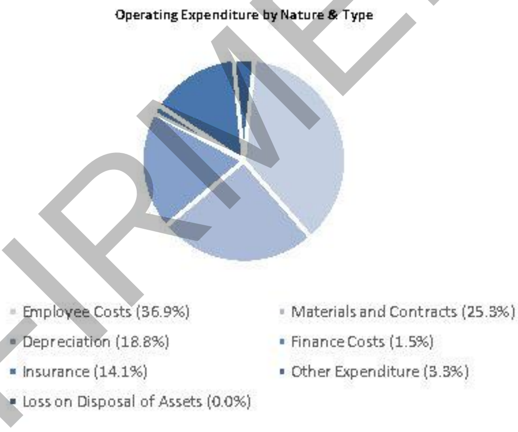
**OPERATING REVENUE**




**OPERATING EXPENSES**

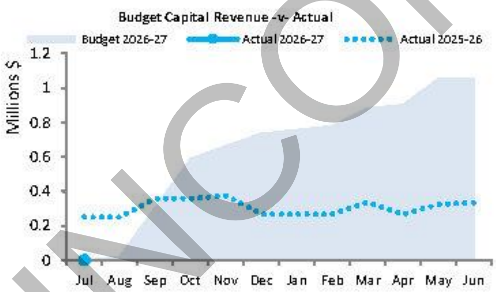


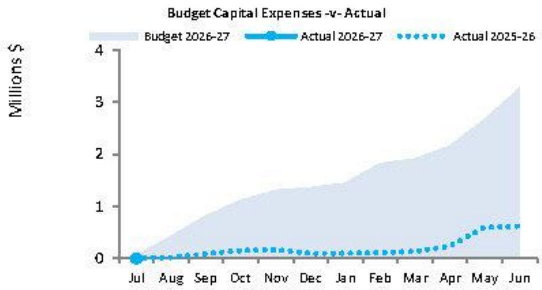




**INVESTING ACTIVITIES**

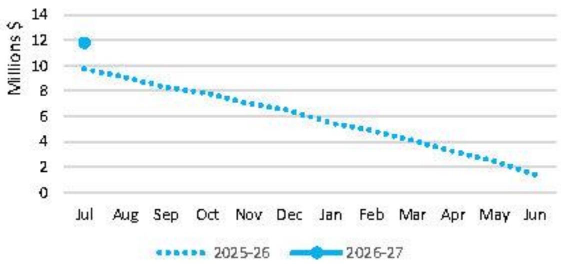
**CAPITAL REVENUE**




**CAPITAL EXPENSES**




**Closing funding surplus / (deficit)**




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



3

## TOWN OF EAST FREMANTLE
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 31 JULY 2026

| CONSOLIDATED | Note | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* $ | Variance* % | Var. |
|---|---|---|---|---|---|---|---|---|
| | | (a) | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | $ | $ | $ | $ | $ | % | |
| **OPERATING ACTIVITIES** | | | | | | | | |
| **Revenue from operating activities** | | | | | | | | |
| Rates | 8 | 10,631,316 | 10,631,316 | 10,616,910 | 10,618,992 | 2,082 | 0.02% | ▼ |
| Grants, subsidies and contributions | 10 | 1,366,311 | 1,366,311 | 60,340 | 60,388 | 48 | 0.08% | |
| Fees and charges | | 1,970,417 | 1,970,417 | 509,970 | 661,913 | 151,943 | 29.79% | ▲ |
| Interest revenue | | 147,899 | 147,899 | 9,781 | 6,828 | (2,953) | (30.19%) | ▼ |
| Other revenue - principal agent arrangements | | 5,676,489 | 5,676,489 | 473,041 | 382,456 | (90,585) | (19.15%) | ▼ |
| Other revenue | | 266,484 | 266,484 | 22,206 | 17,906 | (4,300) | (19.36%) | ▼ |
| Profit on asset disposals | 6 | 52,500 | 52,500 | 0 | 0 | 0 | 0.00% | |
| | | **20,111,416** | **20,111,416** | **11,692,248** | **11,748,483** | 56,235 | 0.48% | |
| **Expenditure from operating activities** | | | | | | | | |
| Employee costs | | (6,090,500) | (6,090,500) | (402,325) | (386,555) | 15,770 | 3.92% | ▼ |
| Materials and contracts | | (5,121,748) | (5,121,748) | (361,177) | (264,823) | 96,354 | 26.68% | ▼ |
| Utility charges | | (403,135) | (403,135) | (28,120) | (12,958) | 15,162 | 53.92% | ▼ |
| Depreciation | | (2,367,443) | (2,367,443) | (197,289) | (197,287) | 2 | 0.00% | |
| Finance costs | | (255,508) | (255,508) | (15,511) | (15,523) | (12) | (0.08%) | |
| Insurance | | (295,423) | (295,423) | (147,717) | (148,059) | (342) | (0.23%) | |
| Other expenditure - principal agent arrangements | | (6,027,186) | (6,027,186) | (502,266) | (462,653) | 39,613 | 7.89% | ▲ |
| Other expenditure | | (771,834) | (771,834) | (43,127) | (34,512) | 8,615 | 19.98% | ▼ |
| | | **(21,332,777)** | **(21,332,777)** | **(1,697,532)** | **(1,522,370)** | 175,162 | 10.32% | |
| Non-cash amounts excluded from operating activities | 2(b) | 2,314,943 | 2,314,943 | 197,287 | 202,494 | 5,207 | 2.64% | |
| **Amount attributable to operating activities** | | **1,093,582** | **1,093,582** | **10,192,003** | **10,428,607** | 236,604 | 2.32% | |
| **INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 1,055,774 | 1,055,774 | 22,123 | 0 | (22,123) | (100.00%) | ▼ |
| Proceeds from disposal of assets | 6 | 57,500 | 57,500 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment | 5 | (965,213) | (965,213) | (53,413) | (462) | 52,951 | 99.14% | ▼ |
| Payments for construction of infrastructure | 5 | (2,305,702) | (2,305,702) | 0 | (1,320) | (1,320) | 0.00% | |
| **Amount attributable to investing activities** | | **(2,157,641)** | **(2,157,641)** | **(31,290)** | **(1,782)** | 29,508 | 94.30% | |
| **FINANCING ACTIVITIES** | | | | | | | | |
| Transfer from reserves | 4 | 1,679,859 | 1,679,859 | 0 | 0 | 0 | 0.00% | |
| Repayment of borrowings | 9 | (165,617) | (165,617) | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (83,020) | (83,020) | 0 | (24,555) | (24,555) | 0.00% | ▼ |
| Transfer to reserves | 4 | (430,000) | (430,000) | 0 | 0 | 0 | 0.00% | |
| **Amount attributable to financing activities** | | **1,001,222** | **1,001,222** | **0** | **(24,555)** | (24,555) | 0.00% | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | | |
| **Surplus or deficit at the start of the financial year** | | 62,837 | 62,837 | 62,837 | 1,390,953 | 1,328,116 | 2113.59% | ▲ |
| Amount attributable to operating activities | | 1,093,582 | 1,093,582 | 10,192,003 | 10,428,607 | 236,604 | 2.32% | ▲ |
| Amount attributable to investing activities | | (2,157,641) | (2,157,641) | (31,290) | (1,782) | 29,508 | 94.30% | ▲ |
| Amount attributable to financing activities | | 1,001,222 | 1,001,222 | 0 | (24,555) | (24,555) | 0.00% | ▼ |
| **Surplus or deficit after imposition of general rates** | | **0** | **0** | **10,223,550** | **11,793,223** | 1,569,673 | 15.35% | ▲ |

**KEY INFORMATION**

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

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

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

## TOWN OF EAST FREMANTLE
## STATEMENT OF COMPREHENSIVE INCOME
## FOR THE PERIOD ENDED 31 JULY 2026

| CONSOLIDATED | NOTE | Original Budget | Current Budget | YTD Budget | YTD Actual |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| **Revenue** | | | | | |
| Rates | 8 | 10,631,316 | 10,631,316 | 10,616,910 | 10,618,992 |
| Grants, subsidies and contributions | 10 | 1,366,311 | 1,366,311 | 60,340 | 60,388 |
| Fees and charges | | 1,970,417 | 1,970,417 | 509,970 | 661,913 |
| Interest revenue | | 147,899 | 147,899 | 9,781 | 6,828 |
| Other revenue - principal agent arrangements | | 5,676,489 | 5,676,489 | 473,041 | 382,456 |
| Other revenue | | 266,484 | 266,484 | 22,206 | 17,906 |
| | | **20,058,916** | **20,058,916** | **11,692,248** | **11,748,483** |
| **Expenses** | | | | | |
| Employee costs | | (6,090,500) | (6,090,500) | (402,325) | (386,555) |
| Materials and contracts | | (5,121,748) | (5,121,748) | (361,177) | (264,823) |
| Utility charges | | (403,135) | (403,135) | (28,120) | (12,958) |
| Depreciation | | (2,367,443) | (2,367,443) | (197,287) | (197,287) |
| Finance costs | | (255,508) | (255,508) | (15,511) | (15,523) |
| Insurance | | (295,423) | (295,423) | (147,717) | (148,059) |
| Other expenditure - principal agent arrangements | | (6,027,186) | (6,027,186) | (502,266) | (462,653) |
| Other expenditure | | (771,834) | (771,834) | (43,127) | (34,512) |
| | | **(21,332,777)** | **(21,332,777)** | **(1,697,530)** | **(1,522,370)** |
| | | (1,273,861) | (1,273,861) | 9,994,718 | 10,226,113 |
| Capital grants, subsidies and contributions | 10 | 1,055,774 | 1,055,774 | 22,123 | 0 |
| Profit on asset disposals | 6 | 52,500 | 52,500 | 0 | 0 |
| | | 1,108,274 | 1,108,274 | 22,123 | 0 |
| **Total comprehensive income for the period** | | **(165,587)** | **(165,587)** | **10,016,841** | **10,226,113** |

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

# TOWN OF EAST FREMANTLE
## STATEMENT OF FINANCIAL POSITION
## FOR THE PERIOD ENDED 31 JULY 2026

| | Consolidated 30 June 2026 | General Operations 31 July 2026 | EFCP 31 July 2026 | Consolidated 31 July 2026 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **CURRENT ASSETS** | | | | |
| Cash and cash equivalents | 6,484,338 | 1,662,407 | 15,000 | 1,677,407 |
| Trade and other receivables | 406,820 | 11,609,306 | 71,611 | 11,680,917 |
| Other financial assets | 0 | 5,000,000 | 0 | 5,000,000 |
| Inventories | 82,442 | 0 | 82,442 | 82,442 |
| Other assets | 171,156 | 60,388 | 4,677 | 65,065 |
| **TOTAL CURRENT ASSETS** | **7,144,756** | **18,332,101** | **173,730** | **18,505,831** |
| **NON-CURRENT ASSETS** | | | | |
| Trade and other receivables | 188,232 | 183,025 | 0 | 183,025 |
| Other financial assets | 155,178 | 155,178 | 0 | 155,178 |
| Property, plant and equipment | 56,074,547 | 55,102,960 | 674,758 | 55,777,718 |
| Infrastructure | 50,656,205 | 50,761,243 | 0 | 50,761,243 |
| Right-of-use assets | 215,335 | 211,618 | 0 | 211,618 |
| **TOTAL NON-CURRENT ASSETS** | **107,289,497** | **106,414,024** | **674,758** | **107,088,782** |
| **TOTAL ASSETS** | **114,434,253** | **124,746,125** | **848,488** | **125,594,613** |
| **CURRENT LIABILITIES** | | | | |
| Trade and other payables | 2,698,715 | 1,844,065 | 1,712,662 | 3,556,727 |
| Other liabilities | 250,667 | 350,829 | 0 | 350,829 |
| Lease liabilities | 88,718 | 64,162 | 0 | 64,162 |
| Borrowings | 303,505 | 165,617 | 137,888 | 303,505 |
| Employee related provisions | 857,592 | 858,222 | 0 | 858,222 |
| **TOTAL CURRENT LIABILITIES** | **4,199,197** | **3,282,895** | **1,850,550** | **5,133,445** |
| **NON-CURRENT LIABILITIES** | | | | |
| Lease liabilities | 126,425 | 126,425 | 0 | 126,425 |
| Borrowings | 4,643,960 | 4,253,275 | 390,684 | 4,643,959 |
| Employee related provisions | 190,640 | 190,640 | 0 | 190,640 |
| **TOTAL NON-CURRENT LIABILITIES** | **4,961,025** | **4,570,340** | **390,684** | **4,961,024** |
| **TOTAL LIABILITIES** | **9,160,222** | **7,853,235** | **2,241,234** | **10,094,469** |
| **NET ASSETS** | **105,274,031** | **116,892,890** | **(1,392,746)** | **115,500,144** |
| Retained surplus | 53,494,910 | 65,113,769 | (1,392,746) | 63,721,023 |
| Reserve accounts | 1,946,830 | 1,946,830 | 0 | 1,946,830 |
| Revaluation surplus | 49,832,291 | 49,832,291 | 0 | 49,832,291 |
| **TOTAL EQUITY** | **105,274,031** | **116,892,890** | **(1,392,746)** | **115,500,144** |

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

**Movement in Equity as per Statement of Comprehensive Income** **10,226,113**

# TOWN OF EAST FREMANTLE
# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
# FOR THE PERIOD ENDED 31 JULY 2026

## 1 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $10,000 or 10.00% whichever is the greater.

| Description | Var. $ | Var. % | Var. | Timing / Permanent | Explanation |
|---|---|---|---|---|---|
| | $ | % | | | |
| **Revenue from operating activities** | | | | | |
| Rates | 2,082 | 0.02% | ▼ | Timing | No material variance. |
| Grants, subsidies and contributions | 48 | 0.08% | | Permanent | No material variance but noting receipt of unbudgeted PSHB grant $120k. See Note 10 Grants & Contributions for more detailed information. |
| Fees and charges | 151,943 | 29.79% | ▲ | Permanent | Domestic waste charges approximately $150k higher than budgeted. |
| Interest revenue | (2,953) | (30.19%) | ▼ | Timing | No material variance. |
| Other Revenue - Principal Agent Arrangements | (90,585) | (19.15%) | ▼ | Timing | EFCP income and expenditure accruals based on forecast figures provided. |
| Other revenue | (4,300) | (19.36%) | ▼ | Timing | No material variance. |
| **Expenditure from operating activities** | | | | | |
| Employee costs | 15,770 | 3.92% | ▼ | Timing | No material variance. |
| Materials and contracts | 96,354 | 26.68% | ▼ | Timing | The variance reflects timing differences between purchase orders being raised and supplier invoices being received. Expenditure commitments currently exist against outstanding orders and, when these are considered, there is no material variance to budget. |
| Utility charges | 15,162 | 53.92% | ▼ | Timing | Difference due to timing of end of month cut off. |
| Depreciation | 0 | 0.00% | | Timing | No material variance. |
| Finance costs | (12) | 0.00% | | Timing | No material variance. |
| Insurance | (342) | (0.23%) | | Timing | No material variance. |
| Other Expenditure - Principal Agent Arrangements | 39,613 | 7.89% | ▲ | Timing | EFCP income and expenditure accruals based on forecast figures provided. |
| Other expenditure | 8,615 | 19.98% | ▼ | Timing | No material variance. |
| **Investing Activities** | | | | | |
| Proceeds from capital grants, subsidies and contributions | (22,123) | (100.00%) | ▼ | Timing | Revenue recognition of grants. See Note 10 Grants & Contributions. |
| Payments for property, plant and equipment | 52,951 | 99.14% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| Payments for construction of infrastructure | (1,320) | 0.00% | | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| **Financing Activities** | | | | | |
| Transfer from reserves | 0 | 0.00% | | Timing | No variance |
| Repayment of borrowings | 0 | 0.00% | | Timing | No material variance. |
| Payments for principal portion of lease liabilities | (24,555) | 0.00% | ▼ | Timing | Interest component on lease repayment to be recognised at end of the year process. |
| **Surplus or deficit at the start of the financial year** | 1,328,116 | 2113.59% | ▲ | Timing | Draft brought forward surplus includes carry forwards to be presented to Council at the next Ordinary Council Meeting. |
| **Surplus or deficit after imposition of general rates** | 1,569,673 | 15.35% | ▲ | Timing | Due to variances described above. |

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

## 2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

| | Note | Current Budget Closing 30 June 2026 | Last Year Closing 30 June 2026 | Year to Date 31 July 2026 |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 3 | 3,359,332 | 6,484,339 | 1,677,407 |
| Trade and other receivables | | 593,256 | 406,820 | 11,680,917 |
| Other financial assets | | 0 | 0 | 5,000,000 |
| Inventories | 8 | 82,442 | 82,442 | 82,442 |
| Other assets | | 47,177 | 171,156 | 65,065 |
| | | 4,082,207 | 7,144,757 | 18,505,831 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (2,659,088) | (2,698,715) | (3,556,727) |
| Other liabilities | | 0 | (250,667) | (350,829) |
| Lease liabilities | | (86,931) | (88,718) | (64,162) |
| Borrowings | 9 | (173,698) | (303,505) | (303,505) |
| Employee related provisions | | (854,938) | (857,592) | (858,222) |
| Other provisions | | 0 | 0 | 0 |
| | | (3,774,655) | (4,199,197) | (5,133,445) |
| **Net current assets** | | **307,552** | **2,945,560** | **13,372,386** |
| **Less: Total adjustments to net current assets** | | (307,552) | (1,554,607) | (1,579,163) |
| **Closing funding surplus / (deficit)** | | **0** | **1,390,953** | **11,793,223** |

### (b) Non-cash amounts excluded from operating activities

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

| Non-cash amounts excluded from operating activities | Note | Current Budget | YTD Budget (a) | YTD Actual (b) |
|---|---|---|---|---|
| | | $ | $ | |
| **Adjustments to operating activities** | | | | |
| Less: Profit on asset disposals | 6 | (52,500) | 0 | 0 |
| Add: Depreciation | | 2,367,443 | 197,287 | 197,287 |
| Pensioner deferred rates receivable movement | | 0 | 0 | 5,206 |
| Movement in Non-Current Receivables | | 0 | 0 | 1 |
| **Total non-cash amounts excluded from operating activities** | | **2,314,943** | **197,287** | **202,494** |

### (c) Current assets and liabilities excluded from budgeted deficiency

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

| | Note | Current Budget Opening 30 June 2026 | Last Year Closing 30 June 2026 | Year Date 31 July 2026 |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 4 | (568,181) | (1,946,830) | (1,946,830) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of borrowings | 9 | 173,698 | 303,505 | 303,505 |
| - Current portion of lease liabilities | | 86,931 | 88,718 | 64,162 |
| **Total adjustments to net current assets** | 2(a) | **(307,552)** | **(1,554,607)** | **(1,579,163)** |

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

Attachment 1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 3 CASH AND CASH INVESTMENTS

| Description | Unrestricted | Restricted | Total Cash | Institution | Risk Rating (LT) | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | | | | |
| **Cash Deposits** | | | | | | | |
| Municipal Bank Account | 1,661,806 | 0 | 1,661,806 | CBA | AA- | 3.50% | At Call |
| Cash On Hand | 600 | 0 | 600 | Petty Cash/Till Float | N/A | 0.00% | On Hand |
| Cash On Hand - EFCP | 15,000 | 0 | 15,000 | EFCP Cash - Consolidation | N/A | 0.00% | On Hand |
| **Term Deposits** | | | | | | | |
| Pooled (Muni, Reserves, Bonds and Grants) | 1,053,170 | 1,946,830 | 3,000,000 | BENDIGO | A- Divestment | 4.10% | Aug 26 |
| Pooled (Muni, Reserves, Bonds and Grants) | 2,000,000 | 0 | 2,000,000 | NAB | AA- | 4.00% | Aug 26 |
| **Total** | 4,730,576 | 1,946,830 | 6,677,406 | | | | |
| **Comprising** | | | | | | | |
| Cash and cash equivalents | 4,730,576 | 1,946,830 | 6,677,406 | | | | |
| | 4,730,576 | 1,946,830 | 6,677,406 | | | | |

KEY INFORMATION

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Comments/Notes - Investments and Cash Deposits

| NSTITUTION | $ | (LT) RISK RATING | % |
|---|---|---|---|
| COMMONWEALTH BANK | $1,661,806 | AA- | 25% |
| CBA (GREEN/ESTGD TD) | $0 | AA- | 0% |
| NATIONAL AUST. BANK | $2,000,000 | AA- | 30% |
| SUNCORP | $0 | AA- | 0% |
| BENDIGO | $3,000,000 | A- Divestment | 45% |
| | $6,661,806 | | 100% |

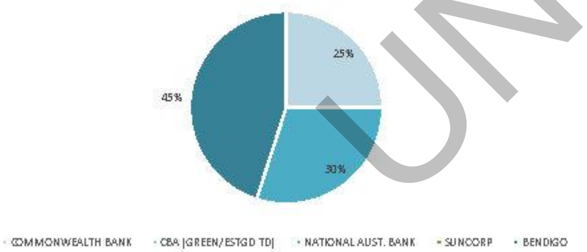
| (LT) RISK RATING | PORTFOLIO LIMIT | $ | % |
|---|---|---|---|
| A+ | MAX 100% | $0 | 0% |
| AA- | MAX 100% | $3,661,806 | 55% |
| AA (GREEN TERM DEPOSITS) | MAX 100% | $0 | 0% |
| A- Divestment | MAX 100% | $3,000,000 | 45% |
| BBB+ (DIVESTMENT) | MAX 80% | $0 | 0% |
| | | $6,661,806 | 100% |

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

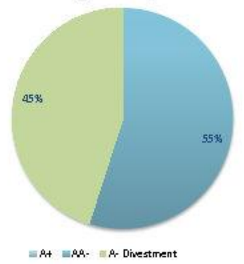
The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment.

The Town's investment policy precludes investing in term deposits for more than 12 months.

Values held by Institution




Values held by Risk Rating

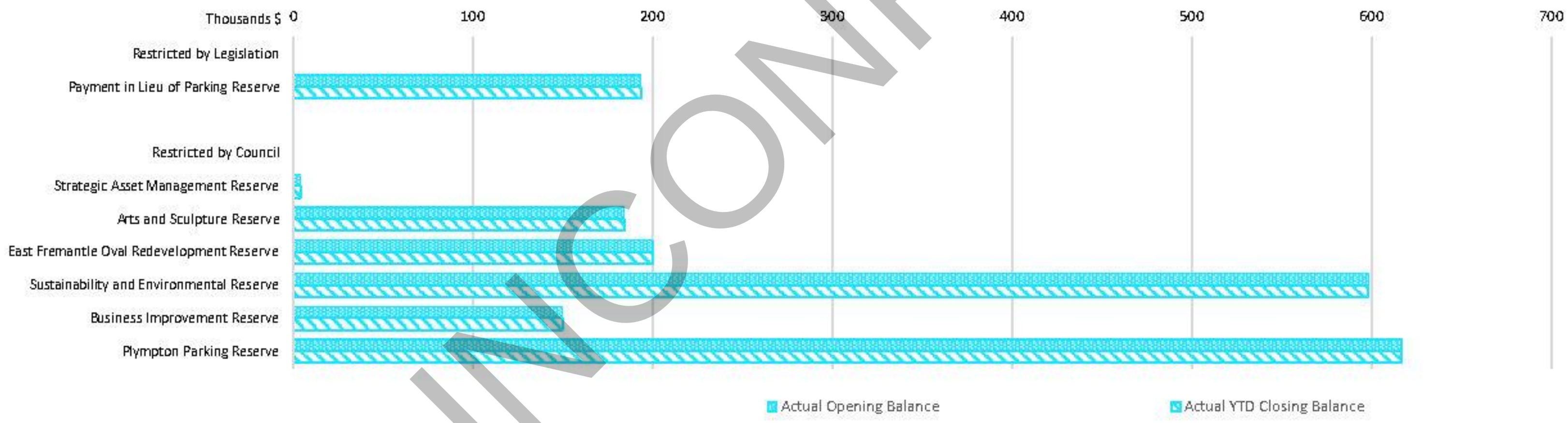



9

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 31 JULY 2026

### 4 RESERVE ACCOUNTS

| Reserve name | Original Budget | | | | Current Budget | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget Opening Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Actual Opening Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Actual Opening Balance | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by Legislation** | | | | | | | | | | | | |
| Payment in Lieu of Parking Reserve | 188,385 | 0 | (188,385) | 0 | 188,385 | 0 | (188,385) | 0 | 193,435 | 0 | 0 | 193,435 |
| **Restricted by Council** | | | | | | | | | | | | |
| Strategic Asset Management Reserve | 4,275 | 0 | 0 | 4,275 | 4,275 | 0 | 0 | 4,275 | 4,275 | 0 | 0 | 4,275 |
| Arts and Sculpture Reserve | 184,164 | 45,000 | (91,000) | 138,164 | 184,164 | 45,000 | (91,000) | 138,164 | 184,164 | 0 | 0 | 184,164 |
| East Fremantle Oval Redevelopment Reserve | 200,000 | 0 | (200,000) | 0 | 200,000 | 0 | (200,000) | 0 | 200,000 | 0 | 0 | 200,000 |
| Sustainability and Environmental Reserve | 474,549 | 335,000 | (583,807) | 225,742 | 474,549 | 335,000 | (583,807) | 225,742 | 598,289 | 0 | 0 | 598,289 |
| Business Improvement Reserve | 150,000 | 50,000 | 0 | 200,000 | 150,000 | 50,000 | 0 | 200,000 | 150,000 | 0 | 0 | 150,000 |
| Plympton Parking Reserve | 616,667 | 0 | (616,667) | 0 | 616,667 | 0 | (616,667) | 0 | 616,667 | 0 | 0 | 616,667 |
| | **1,818,040** | **430,000** | **(1,679,859)** | **568,181** | **1,818,040** | **430,000** | **(1,679,859)** | **568,181** | **1,946,830** | **0** | **0** | **1,946,830** |



Attachment 1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 5 CAPITAL ACQUISITIONS

| Account | Description | Adopted Budget | Current Budget | YTD Budget | YTD Actual | Order Value | Total Actual | Variance (Under)/Over | Completion | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Plant & Equipment | | 257,000 | 257,000 | 0 | 0 | 0 | 0 | 257,000 | 0% | |
| E11716 | Mitsubishi Triton - single cab parks ute | 37,000 | 37,000 | 0 | 0 | 0 | 0 | 37,000 | 0% | |
| E11720 | Kobota Baroness - oval mower | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 150,000 | 0% | |
| E08626 | Honda Super One - EV x 2 (Neighbourhood Link) | 70,000 | 70,000 | 0 | 0 | 0 | 0 | 70,000 | 0% | |
| | | | | | | 0 | | | | |
| Furniture & Equipment | | 30,000 | 30,000 | 2,500 | 0 | 0 | 0 | 30,000 | 0% | |
| E04633 | General Allocation (Photocopier; Computer Monitors) | 30,000 | 30,000 | 2,500 | 0 | 0 | 0 | 30,000 | 0% | |
| Buildings | | 678,213 | 678,213 | 44,246 | 820 | 397,393 | 398,213 | 280,000 | 0% | |
| J11748 | Solar and Battery Installation East Fremantle Community Park. Solar Installation Town Hall, Depot and Dovenby House - carryover | 398,213 | 398,213 | 44,246 | 820 | 397,393 | 398,213 | 0 | 0% | |
| J11738 | East Fremantle Community Park - Miscellaneous Works - carryover | 200,000 | 200,000 | 0 | 0 | 0 | 0 | 200,000 | 0% | |
| J14606 | Buildings - General | 80,000 | 80,000 | 0 | 0 | 0 | 0 | 80,000 | 0% | |
| Infrastructure - roads | | 1,725,052 | 1,725,052 | 0 | 0 | 850 | 850 | 1,724,202 | 0% | |
| J12851 | LCU R8 road safety interventions | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 150,000 | 0% | |
| J12852 | King Street - George Street to Duke Street | 160,000 | 160,000 | 0 | 0 | 0 | 0 | 160,000 | 0% | |
| J12853 | George Street - Shared Space | 805,052 | 805,052 | 0 | 0 | 0 | 0 | 805,052 | 0% | |
| J12854 | Riverside Road, adjacent to Towns bund area | 250,000 | 250,000 | 0 | 0 | 0 | 0 | 250,000 | 0% | |
| J12850 | Riverside Road (Swan Yacht club to Wayman reserve) | 360,000 | 360,000 | 0 | 0 | 850 | 850 | 359,150 | 0% | |
| Infrastructure - drainage | | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 0% | |
| J12761 | Upgrade Old Pits to SEPs | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 0% | |
| Infrastructure - parks & ovals | | 428,000 | 428,000 | 0 | 1,320 | 74,138 | 75,458 | 352,542 | 0% | |
| J11728 | Bin Upgrades | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 0% | |
| J11729 | Park Benches and Gates | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | 0% | |
| J11730 | Shade Sail Replacement | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | 0% | |
| J11675 | Bore pump test/replacements | 45,000 | 45,000 | 0 | 0 | 0 | 0 | 45,000 | 0% | |
| J12812 | Flood-lighting Upgrade Wauhop Park - Carryover | 100,000 | 100,000 | 0 | 132 | 74,138 | 74,270 | 25,730 | 0% | |
| J11747 | Ulrich Playground Replacement - carryover | 120,000 | 120,000 | 0 | 1,188 | 0 | 1,188 | 118,812 | 1% | |
| J11726 | John Tonkin Playground - minor urgent replacements | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | 0% | |
| J11742 | Public Art Installation - East Fremantle Community Park - carryover | 91,000 | 91,000 | 0 | 0 | 0 | 0 | 91,000 | 0% | |
| Infrastructure - car parks | | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | 0% | |
| J12827 | Carparks - General Allocation | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | 0% | |
| Infrastructure - footpaths | | 119,650 | 119,650 | 0 | 0 | 0 | 0 | 119,650 | 0% | |
| J12843 | Riverside Road (North side), adjacent to Wayman Reserve - carryover | 34,650 | 34,650 | 0 | 0 | 0 | 0 | 34,650 | 0% | |
| J12846 | Canning Hwy (north side), between Windsor Street and Gill Street | 45,000 | 45,000 | 0 | 0 | 0 | 0 | 45,000 | 0% | |
| J12847 | Canning Hwy (north side), between Gill Street and Walter Street | 40,000 | 40,000 | 0 | 0 | 0 | 0 | 40,000 | 0% | |
| | | 3,270,915 | 3,270,915 | 46,746 | 2,140 | 472,381 | 474,521 | 2,796,394 | 0% | |

- Total Actual < Current Budget
- No Current Budget
- No YTD Actual
- Complete

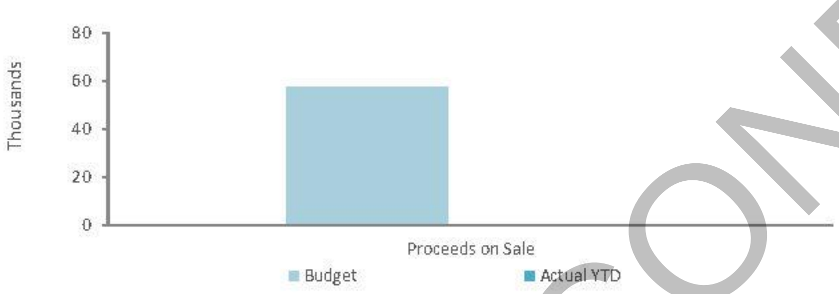
Attachment 1

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 31 JULY 2026

### 6 DISPOSAL OF ASSETS

| | | Current Budget | | | | YTD Actual | | | |
|---|---|---|---|---|---|---|---|---|---|
| Asset Ref. | Asset description | Net Book Value $ | Proceeds $ | Profit $ | (Loss) $ | Net Book Value $ | Proceeds $ | Profit $ | (Loss) $ |
| 1GDV-315 | Ford Ranger Single Cab Auto Diesel 4x2 | 0 | 12,500 | 12,500 | 0 | 0 | 0 | 0 | 0 |
| 1GYB-393 | Kobota Baroness GM2800B-30 | 5,000 | 25,000 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 1GBT-981 | Toyota Camry Altise | 0 | 8,000 | 8,000 | 0 | 0 | 0 | 0 | 0 |
| 1GCQ-228 | 2016 Toyota Tarago Van | 0 | 12,000 | 12,000 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | 0 | 0 |
| | | **5,000** | **57,500** | **52,500** | **0** | **0** | **0** | **0** | **0** |

*As at



## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 31 JULY 2026

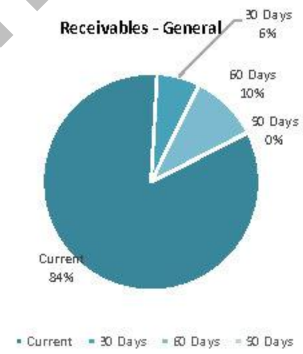
### 7 TRADE AND OTHER RECEIVABLES

| Rates receivable | 30 Jun 2026 | 31 Jul 2026 |
|---|---|---|
| | $ | $ |
| Opening arrears previous years | 114,004 | 156,648 |
| Levied this year | 12,148,768 | 12,646,787 |
| Less - collections to date | (12,106,124) | (1,465,011) |
| **Gross rates collectable** | **156,648** | **11,338,424** |
| Excess rates paid | 81,495 | 6,738 |
| **Net rates collectable** | **238,143** | **11,345,162** |
| | | |
| *% Gross Collected* | *98.7%* | *11.4%* |

| Trade and Other Receivables | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Receivables - general | 215,972 | 16,567 | 26,253 | 165 | 258,957 |
| Receivables - infringements | 0 | 0 | 0 | 0 | 83,343 |
| Receivables - agreements | 0 | 0 | 0 | 0 | 60,437 |
| ESL / Pensioner Rebates | 0 | 0 | 0 | 0 | 80,391 |
| ATO - GST | 0 | 0 | 0 | 0 | 42,850 |
| **Total Trade and Other Receivables outstanding** | | | | | **525,977** |
| Allowance for credit losses of other receivables | 0 | 0 | 0 | 0 | (15,220) |
| **Total Trade and Other Receivables (Excluding Rates Receivables)** | | | | | **510,757** |

Amounts shown above include GST (where applicable)

*Excludes opening balance EFCP consolidated Trade and Other Receivables of $71,611*

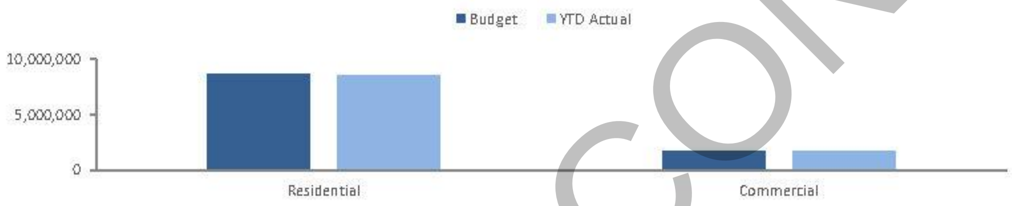



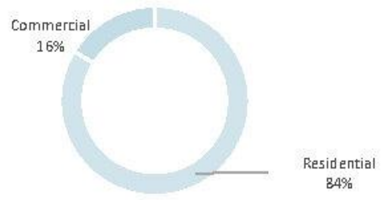
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 8 RATE REVENUE

General rate revenue

| RATE TYPE | Rate in $ (cents) | Number of Properties | Rateable Value | Rate Revenue $ | Current Budget Reassessed Rate Revenue $ | Total Revenue $ | YTD Actual Rate Revenue $ | YTD Actual Reassessed Rate Revenue $ | YTD Actual Total Revenue $ |
|---|---|---|---|---|---|---|---|---|---|
| **Gross rental value** | | | | | | | | | |
| Residential | 0.066493 | 3,060 | 129,123,290 | 8,583,713 | 14,406 | 8,598,119 | 8,585,795 | 0 | 8,585,795 |
| Commercial | 0.125530 | 119 | 13,262,290 | 1,664,815 | 0 | 1,664,815 | 1,664,815 | 0 | 1,664,815 |
| **Sub-Total** | | **3,179** | **142,385,580** | **10,248,528** | **14,406** | **10,262,934** | **10,250,610** | **0** | **10,250,610** |
| **Minimum payment** | **Minimum Payment $** | | | | | | | | |
| **Gross rental value** | | | | | | | | | |
| Residential | 1,442.00 | 245 | 4,610,180 | 353,290 | 0 | 353,290 | 353,290 | 0 | 353,290 |
| Commercial | 2,156.00 | 7 | 97,210 | 15,092 | 0 | 15,092 | 15,092 | 0 | 15,092 |
| **Sub-total** | | **252** | **4,707,390** | **368,382** | **0** | **368,382** | **368,382** | **0** | **368,382** |
| **Total** | | | | | | **10,631,316** | | | **10,618,992** |



TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 9 BORROWINGS

### Repayments - borrowings

**Information on borrowings**

| Particulars | Loan No. | 1 July 2026 | New Loans Actual | New Loans Current Budget | Principal Repayments Actual | Principal Repayments Current Budget | Principal Outstanding Actual | Principal Outstanding Current Budget | Finance Costs Actual | Finance Costs Current Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| EF Oval Precinct Redevelopment | 185 | 4,418,891 | 0 | 0 | 0 | (165,617) | 4,418,891 | 4,253,274 | 15,523 | 242,111 |
| EF Community Park - Equipment loan EFCP | | 528,573 | 0 | 0 | 0 | 0 | 528,573 | 528,573 | 0 | 0 |
| **Total** | | **4,947,464** | **0** | **0** | **0** | **(165,617)** | **4,947,464** | **4,781,847** | **15,523** | **242,111** |
| | | | | | | | | | | |
| Current borrowings | | 303,505 | | | | | 303,505 | | | |
| Non-current borrowings | | 4,643,959 | | | | | 4,643,959 | | | |
| | | **4,947,464** | | | | | **4,947,464** | | | |

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly 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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 31 JULY 2026

### 10 GRANTS, SUBSIDIES AND CONTRIBUTIONS
### OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|---|---|---|---|---|---|
| | | | $ | $ | $ | $ |
| **General Purpose Funding** | | | | | | |
| Grants Commission - General | WALGGC | Untied - General Purpose | 191,670 | 191,670 | 0 | 0 |
| Grants Commission - Roads | WALGGC | Untied - Road | 85,665 | 85,665 | 0 | 0 |
| **Education and Welfare** | | | | | | |
| Commonwealth Home Support Programme | Commonwealth Dep. Health | Commonwealth Home Support Programme | 724,076 | 724,076 | 60,340 | 60,388 |
| **Recreation and Culture** | | | | | | |
| Urban Canopy Grant Program | WALGA | Implementation of urban canopy program | 20,000 | 20,000 | 0 | 0 |
| Riverbank Grant Funding | Foreshore Management Reserve | Wayman Riverwall Stage 1 | 300,000 | 300,000 | 0 | 0 |
| PSHB Support Scheme | DPIRD | Polyphagous Shot Hole Borer support | 0 | 0 | 0 | 0 |
| **Community Amenities** | | | | | | |
| Bus Shelter - Maintenance Assistance Scheme | Public Transport Authority | Bus Shelter Maintenance | 4,100 | 4,100 | 0 | 0 |
| **Transport** | | | | | | |
| Direct Grant | Main Roads | Direct Grant | 28,000 | 28,000 | 0 | 0 |
| Street Lighting Subsidy | Main Roads | Street Lighting Subsidy | 4,800 | 4,800 | 0 | 0 |
| Stirling Bridge Verge Maintenance Agreement | Main Roads | Stirling Highway Verge Maint. Agreement | 8,000 | 8,000 | 0 | 0 |
| | | | **1,366,311** | **1,366,311** | **60,340** | **60,388** |

### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|---|---|---|---|---|---|
| **Recreation and Culture** | | | | $ | $ | $ |
| Fremantle Womens Soccer Club Refurb | State Government | Election Commitment - Flood Lighting Upgrade Wauhop Park | 100,000 | 100,000 | 0 | 0 |
| Community Energy Fund | Fed. Dept. of Industry, Science and Resources | Solar and Battery Installation | 199,107 | 199,107 | 22,123 | 0 |
| **Transport** | | | | | | |
| Regional Road Group | Main Roads WA | Road Renewal - Riverside Road | 406,667 | 406,667 | 0 | 0 |
| Roads to Recovery | Department of Infrastructure | Road Renewal - Riverside Road | 200,000 | 200,000 | 0 | 0 |
| LCURS Road Safety Grant | Main Roads | George Street - Shared Space | 150,000 | 150,000 | 0 | 0 |
| | | | **1,055,774** | **1,055,774** | **22,123** | **0** |

## TOWN OF EAST FREMANTLE
## SUPPLEMENTARY INFORMATION
## FOR THE PERIOD ENDED 31 JULY 2026

### 11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

| Description | Date | Increase / (Decrease) to Net Surplus | Current Budget Surplus/ (Deficit) Running Balance |
|---|---|---|---|
| | | $ | $ |
| **Annual Budget Adoption Surplus/(Deficit)** | | | 0 |
| **No budget amendments as at 31 July 2026** | | | |
| | | **0** | **0** |

Attachment 1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 12 STATEMENT OF FINANCIAL ACTIVITY

### GENERAL OPERATIONS

| | Note | Original Budget (a) $ | Current Budget (a) $ | YTD Budget (b) $ | YTD Actual (c) $ | Variance* $ (c) - (b) $ | Variance* % ((c) - (b))/(b) % | Var. |
|---|---|---|---|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | | | | | |
| **Revenue from operating activities** | | | | | | | | |
| Rates | 8 | 10,631,316 | 10,631,316 | 10,616,910 | 10,618,992 | 2,082 | 0.02% | ▼ |
| Grants, subsidies and contributions | 10 | 1,366,311 | 1,366,311 | 60,340 | 60,388 | 48 | 0.08% | |
| Fees and charges | | 1,970,417 | 1,970,417 | 509,970 | 661,913 | 151,943 | 29.79% | ▲ |
| Interest revenue | | 147,899 | 147,899 | 9,781 | 6,828 | (2,953) | (30.19%) | ▼ |
| Other revenue | | 266,484 | 266,484 | 22,206 | 17,906 | (4,300) | (19.36%) | ▼ |
| Profit on asset disposals | 6 | 52,500 | 52,500 | 0 | 0 | 0 | 0.00% | |
| | | **14,434,927** | **14,434,927** | **11,219,207** | **11,366,027** | 146,820 | 1.31% | |
| **Expenditure from operating activities** | | | | | | | | |
| Employee costs | | (6,090,500) | (6,090,500) | (402,325) | (386,492) | 15,833 | 3.94% | ▼ |
| Materials and contracts | | (5,121,748) | (5,121,748) | (361,177) | (263,979) | 97,198 | 26.91% | ▼ |
| Utility charges | | (403,135) | (403,135) | (28,120) | (12,958) | 15,162 | 53.92% | ▼ |
| Depreciation | | (2,367,443) | (2,367,443) | (197,289) | (197,287) | 2 | 0.00% | |
| Finance costs | | (13,397) | (13,397) | 0 | 0 | 0 | 0.00% | |
| Insurance | | (295,423) | (295,423) | (147,717) | (148,059) | (342) | (0.23%) | |
| Other expenditure | | (771,834) | (771,834) | (43,127) | (34,512) | 8,615 | 19.98% | ▼ |
| | | **(15,063,480)** | **(15,063,480)** | **(1,179,755)** | **(1,043,287)** | 136,468 | 11.57% | |
| Non-cash amounts excluded from operating activities | 2(b) | 2,314,943 | 2,314,943 | 197,287 | 202,494 | 5,207 | 2.64% | |
| **Amount attributable to operating activities** | | **1,686,390** | **1,686,390** | **10,236,739** | **10,525,234** | 288,495 | 2.82% | |
| **INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 1,055,774 | 1,055,774 | 22,123 | 0 | (22,123) | (100.00%) | ▼ |
| Proceeds from disposal of assets | 6 | 57,500 | 57,500 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment | 5 | (367,000) | (367,000) | (9,167) | (0) | 9,167 | 100.00% | ▼ |
| Payments for construction of infrastructure | 5 | (2,305,702) | (2,305,702) | 0 | (962) | (962) | 0.00% | |
| **Amount attributable to investing activities** | | **(1,559,428)** | **(1,559,428)** | **12,956** | **(962)** | (13,918) | (107.43%) | |
| **FINANCING ACTIVITIES** | | | | | | | | |
| Transfer from reserves | 4 | 1,479,859 | 1,479,859 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (83,020) | (83,020) | 0 | (24,555) | (24,555) | 0.00% | ▼ |
| Transfer to reserves | 4 | (430,000) | (430,000) | 0 | 0 | 0 | 0.00% | |
| **Amount attributable to financing activities** | | **966,839** | **966,839** | **0** | **(24,555)** | (24,555) | 0.00% | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | | | |
| **Surplus or deficit at the start of the financial year** | | (588,579) | 1,390,953 | 1,390,953 | 1,390,953 | 0 | 0.00% | |
| Amount attributable to operating activities - general | | 1,686,390 | 1,686,390 | 10,236,739 | 10,525,234 | 288,495 | 2.82% | ▲ |
| Amount attributable to investing activities - general | | (1,559,428) | (1,559,428) | 12,956 | (962) | (13,918) | (107.43%) | ▼ |
| Amount attributable to financing activities - general | | 966,839 | 966,839 | 0 | (24,555) | (24,555) | 0.00% | ▼ |
| **Surplus or deficit after imposition of general rates** | | **505,222** | **2,484,754** | **11,640,648** | **11,890,669** | 250,021 | 2.15% | ▲ |

**KEY INFORMATION**

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

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

## 13 STATEMENT OF FINANCIAL ACTIVITY
## EAST FREMANTLE COMMUNITY PARK (EFCP)

| | Note | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* $ | Variance* % | Var. |
|---|---|---|---|---|---|---|---|---|
| | | (a) | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | $ | $ | $ | $ | $ | % | |
| OPERATING ACTIVITIES | | | | | | | | |
| Revenue from operating activities | | | | | | | | |
| Other revenue - principal agent arrangements | | 5,676,489 | 5,676,489 | 473,041 | 382,456 | (90,585) | -19% | ▼ |
| | | **5,676,489** | **5,676,489** | **473,041** | **382,456** | (90,585) | -19% | |
| Expenditure from operating activities | | | | | | | | |
| Employee costs | | 0 | 0 | 0 | (63) | (63) | 0% | |
| Materials and contracts | | 0 | 0 | 0 | (844) | (844) | 0% | |
| Finance costs | | (242,111) | (242,111) | (15,511) | (15,523) | (12) | 0% | |
| Other expenditure - principal agent arrangements | | (6,027,186) | (6,027,186) | (502,266) | (462,653) | 39,613 | 8% | ▲ |
| Other expenditure | | | 0 | 0 | 0 | 0 | 0% | |
| | | **(6,269,297)** | **(6,269,297)** | **(517,777)** | **(479,083)** | 38,694 | 7% | |
| **Amount attributable to operating activities** | | **(592,808)** | **(592,808)** | **(44,736)** | **(96,627)** | (51,891) | -116% | |
| INVESTING ACTIVITIES | | | | | | | | |
| Payments for property, plant and equipment | 5 | (598,213) | (598,213) | (44,246) | (820) | 43,426 | 98% | ▼ |
| **Amount attributable to investing activities** | | **(598,213)** | **(598,213)** | **(44,246)** | **(820)** | 43,426 | 98% | |
| FINANCING ACTIVITIES | | | | | | | | |
| Transfers from reserves | 4 | 200,000 | 200,000 | 0 | 0 | 0 | 0% | |
| Repayment of borrowings | 9 | (165,617) | (165,617) | 0 | 0 | 0 | 0% | |
| **Amount attributable to financing activities** | | **34,383** | **34,383** | **0** | **0** | 0 | 0% | |
| MOVEMENT IN SURPLUS OR DEFICIT CONSOLIDATED SUMMARY | | | | | | | | |
| Surplus or deficit at the start of the financial year | | 62,837 | 62,837 | 62,837 | 1,390,953 | 1,328,116 | 2114% | ▲ |
| Amount attributable / net result for EFCP | | (1,156,638) | (1,156,638) | (88,982) | (97,446) | (8,464) | -10% | |
| Amount attributable to operating activities - general | | 1,686,390 | 1,686,390 | 10,236,739 | 10,525,234 | (51,891) | 3% | ▼ |
| Amount attributable to investing activities - general | | (1,559,428) | (1,559,428) | 12,956 | (962) | 43,426 | -107% | ▲ |
| Amount attributable to financing activities - general | | 966,839 | 966,839 | 0 | (24,555) | 0 | 0% | |
| Surplus or deficit after imposition of general rates | | 0 | 0 | **10,223,550** | 11,793,223 | 1,569,673 | 15% | ▲ |

KEY INFORMATION

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

## 13.5 ACCOUNTS FOR PAYMENT - JULY 2026

| | |
|---|---|
| **Report Reference Number** | OCR-4369 |
| **Prepared by** | Natalie McGill, Senior Finance Officer |
| **Supervised by** | Peter Kocian, Executive Manager Corporate Services |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple Majority |
| **Documents tabled** | Nil |

**Attachments**

1. List of Accounts July 26 (Public)
2. List of Accounts July 2026 (Elected Members - Confidential)
3. Ampol Invoice June 2026

### PURPOSE

That Council, in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ending 31 July 2026.

### EXECUTIVE SUMMARY

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires Council to receive a monthly list of payments made under delegated authority. This report presents payments made from 1 July to 31 July 2026 (inclusive of GST) for Council's noting and receipt.

### BACKGROUND

The Chief Executive Officer has delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations. Payments are processed primarily by electronic funds transfer (EFT), with limited use of cheques, direct debits, credit cards, reimbursements and refunds. Payments have been processed in accordance with delegated authority and internal financial controls, including invoice verification and approval workflows. Itemised lists of payments made under delegated authority during the period are provided as attachments.

### CONSULTATION

Not required for this administrative reporting item.

### STATUTORY ENVIRONMENT

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires local governments to prepare a monthly list of payments made under delegated authority and present that list to Council.

Regulation 13(1) requires the list to include:

- the payee's name;
- the amount of the payment;
- the date of the payment; and
- sufficient information to identify the transaction.

In response to an external audit finding and subsequent internal review, the public agenda attachment has been modified to remove detailed invoice descriptions from cheque and EFT payments. The revised list retains the payment reference, payment date, payee name and payment amount, which is considered sufficient to identify each payment transaction for the purposes of regulation 13(1).

A more detailed internal copy of the payment listing will continue to be available to Elected Members to support scrutiny and governance oversight, while any public request for additional transaction information will be managed through the Town's normal inspection, public question time or information access processes.

Regulation 13A separately requires monthly reporting of payments made using purchasing cards, including corporate credit cards and fuel cards. These transactions are to be presented with the payee, amount, date and sufficient information to identify the payment.

## POLICY IMPLICATIONS

Policy 2.1.3 Purchasing applies. Supplier payments are approved under delegated authority and in accordance with the authorisation limits outlined in Council's Purchasing Policy.

## FINANCIAL IMPLICATIONS

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

## STRATEGIC IMPLICATIONS

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

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| That Council does not accept the list of payments | Rare (1) | Moderate (3) | Low (1-4) | COMPLIANCE Minor regulatory or statutory impact | Accept Officer Recommendation |
| That excessive payment detail is publicly disclosed, increasing exposure to payment fraud or privacy-related risk. | Rare (1) | Moderate (3) | Low (1-4) | COMPLIANCE Minor regulatory or statutory impact | Streamline public payment listing; retain detailed internal review and governance controls. |

### RISK MATRIX

| Consequence / Likelihood | | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| **Almost Certain** | **5** | **Moderate (5)** | **High (10)** | **High (15)** | **Extreme (20)** | **Extreme (25)** |
| **Likely** | **4** | **Low (4)** | **Moderate (8)** | **High (12)** | **High (16)** | **Extreme (20)** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Possible** | **3** | **Low (3)** | **Moderate (6)** | **Moderate (9)** | **High (12)** | **High (15)** |
| **Unlikely** | **2** | **Low (2)** | **Low (4)** | **Moderate (6)** | **Moderate (8)** | **High (10)** |
| **Rare** | **1** | **Low (1)** | **Low (2)** | **Low (3)** | **Low (4)** | **Moderate (5)** |

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

## RISK RATING

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

## SITE INSPECTION

N/A

## COMMENT

The Town's recent Financial Management, Risk Management, Internal Controls and Legislative Compliance review identified that the information included in the monthly list of payments exceeds the prescribed requirements of regulations 13 and 13A, and that the level of detail historically included in the public attachment may increase exposure to payment fraud or privacy-related risk. Internal review of the matter concluded that the payment transaction, rather than each underlying invoice line, should be the focus of the public reporting requirement.

The public agenda attachment has therefore been streamlined for cheque and EFT payments by removing the description column and retaining the payment reference, date, payee and amount. Purchasing card transactions will continue to be reported separately in accordance with regulation 13A, as these require sufficient information to identify each card payment. This approach balances statutory transparency with the need to minimise unnecessary disclosure of operational payment detail.

Significant payments for the period are listed below.

| Payee | Amount (GST inc) |
|---|---|
| LGISWA | $225,116.70 |
| MIRAPLEX GROUP | $68,836.03 |
| LANDGATE | $48,099.61 |
| VEOLIA RECYCLING & RECOVERY (PERTH) | $42,289.07 |
| VEOLIA RECYCLING & RECOVERY | $34,773.58 |
| WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION (WALGA) | $34,142.88 |
| BELGRAVIA HEALTH & LEISURE GROUP PTY LTD | $33,651.70 |
| STEANN PTY LTD | $32,572.10 |

| | |
|---|---|
| EQUITY CIVIL & DRAINAGE | $29,668.90 |
| SYNERGY | $23,101.91 |

## CONCLUSION

Receipt of the payments list satisfies Council's governance and reporting obligations under regulation 13(1).

## 13.5 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** 061808

**OFFICER RECOMMENDATION:**

**Moved Cr Cutter, seconded Cr Wilson**

**That in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ended 31 July 2026.**

| **July 2026** | | |
|---|---|---|
| **Voucher No.** | **Account** | **Amount** |
| **Cheque 5430-5431** | **Municipal (Cheques)** | **$9,264.55** |
| **EFT 41294— 41490** | **Municipal (EFT)** | **$1,098,008.07** |
| **Payroll** | **Municipal (EFT)** | **$269,460.29** |
| | **Municipal (Direct Debit) (includes placement of investments)** | **$5,084,247.42** |
| | **Credit Card** | **$3,705.98** |
| | **Total Payments** | **$6,464,686.31** |

<u>**CARRIED UNANIMOUSLY 9:0**</u>

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**



## REPORT ATTACHMENTS

Attachments start on the next page

**TOWN OF EAST FREMANTLE**

List of Accounts paid by the Chief Executive for July 2026 submitted for the information of the Council Meeting to be held on Tuesday 18 August 2026

| Cheque | Payment Date | Supplier | Cheque |
|---|---|---|---:|
| 5430 | 03/07/2026 | TOWN OF EAST FREMANTLE | 371.65 |
| 5431 | 15/07/2026 | DEPARTMENT OF TRANSPORT | 8,892.90 |
| | | | **9,264.55** |
| | | | |
| **EFTS** | | **Supplier** | **EFT** |
| EFT41294 | 02/07/2026 | APACE AID (INC) | 96.00 |
| EFT41295 | 02/07/2026 | BUNNINGS BLDG SUPPLIES LTD | 572.15 |
| EFT41296 | 02/07/2026 | BOC LIMITED | 23.14 |
| EFT41297 | 02/07/2026 | CITY OF FREMANTLE | 500.00 |
| EFT41298 | 02/07/2026 | READYTECH | 550.00 |
| EFT41299 | 02/07/2026 | OPTUS ADMINISTRATION PTY LTD | 129.99 |
| EFT41300 | 02/07/2026 | TELSTRA LIMITED | 1,376.60 |
| EFT41301 | 02/07/2026 | SYNERGY | 17,241.93 |
| EFT41302 | 02/07/2026 | STEANN PTY LTD | 32,572.10 |
| EFT41303 | 02/07/2026 | WOOLWORTHS GROUP LIMITED | 663.72 |
| EFT41304 | 02/07/2026 | DAVID GRAY & CO. PTY LTD | 7,831.78 |
| EFT41305 | 02/07/2026 | MP ROGERS & ASSOCIATES P/L | 3,573.90 |
| EFT41306 | 02/07/2026 | SEEK LIMITED | 1,023.00 |
| EFT41307 | 02/07/2026 | FOCUS NETWORKS | 17,146.49 |
| EFT41308 | 02/07/2026 | ENVIRO SWEEP | 4,887.96 |
| EFT41309 | 02/07/2026 | LANDGATE | 48,099.61 |
| EFT41310 | 02/07/2026 | SNAP PRINTING | 624.80 |
| EFT41311 | 02/07/2026 | MOORE AUSTRALIA (MOORE STEPHENS) | 4,510.00 |
| EFT41312 | 02/07/2026 | WINC | 422.21 |
| EFT41313 | 02/07/2026 | AMBIUS (RENTOKIL INITIAL PTY LTD) | 370.82 |
| EFT41314 | 02/07/2026 | H DICKSON | 74.79 |
| EFT41315 | 02/07/2026 | THE FRUIT BOX GROUP | 396.55 |
| EFT41316 | 02/07/2026 | KYOCERA DOCUMENT SOLUTIONS | 255.32 |
| EFT41317 | 02/07/2026 | PAPERSCOUT - (PLANET OF THE SHAPES) | 385.00 |
| EFT41318 | 02/07/2026 | DEPARTMENT OF THE PREMIER AND CABINET | 207.87 |
| EFT41319 | 02/07/2026 | J ENGLAND | 40.00 |
| EFT41320 | 02/07/2026 | LO-GO APPOINTMENT (Helene Pty Ltd) | 1,726.07 |
| EFT41321 | 02/07/2026 | P TSEN | 20.00 |
| EFT41322 | 02/07/2026 | A CONNELL | 240.00 |
| EFT41323 | 02/07/2026 | INTEGRATED MANAGEMENT CONSULTANTS PTY LTD T/AS MELVILLE MAZDA | 568.00 |
| EFT41324 | 02/07/2026 | S DOUGLAS | 375.98 |
| EFT41325 | 02/07/2026 | SOUTHERN BINS PTY LTD | 795.00 |
| EFT41326 | 02/07/2026 | J MUIR | 40.00 |
| EFT41327 | 02/07/2026 | EASI PACKAGING PTY LTD | 3,176.05 |
| EFT41328 | 02/07/2026 | SOURCE BUSINESS PARTNERS | 14,850.00 |
| EFT41329 | 02/07/2026 | MORIN AND SON TREE SERVICES | 5,005.00 |
| EFT41330 | 02/07/2026 | MARSH PTY LTD | 21,120.00 |
| EFT41331 | 02/07/2026 | FETCH PRINT PTY LTD | 3,157.00 |
| EFT41332 | 02/07/2026 | AHA CONSULTING PTY LTD | 10,164.00 |
| EFT41333 | 02/07/2026 | BELGRAVIA HEALTH & LEISURE GROUP PTY LTD - CARNABY'S | 727.00 |
| EFT41334 | 02/07/2026 | THE LAWNCARE MAN | 1,054.00 |
| EFT41335 | 02/07/2026 | PJA HOLDINGS (AUSTRALIA) PTY LTD | 22,275.00 |
| EFT41336 | 02/07/2026 | EUROPCAR WA | 403.11 |
| EFT41337 | 02/07/2026 | NEVILLE JOSEPH COLLARD | 500.00 |
| EFT41338 | 02/07/2026 | BELGRAVIA HEALTH & LEISURE GROUP PTY LTD | 33,651.70 |
| EFT41339 | 02/07/2026 | DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY (DLGIRS) | 8,598.22 |
| EFT41340 | 02/07/2026 | XX ENGINEERING PTY LTD T/AS ATELIER JV (AUST) | 1,650.00 |
| EFT41341 | 02/07/2026 | RAW EDGE FURNITURE PTY LTD | 858.00 |
| EFT41342 | 02/07/2026 | BENCHMARK CONSULTING WA | 11,230.99 |
| EFT41343 | 02/07/2026 | CORNERSTONE LEGAL WA PTY LTD | 3,107.50 |
| EFT41344 | 02/07/2026 | RICHMOND PRIMARY SCHOOL | 222.30 |
| EFT41345 | 02/07/2026 | A MARTIN | 75.00 |
| EFT41346 | 02/07/2026 | R RUMMER | 20.00 |
| EFT41347 | 15/07/2026 | AUSTRALIA POST | 1,275.18 |
| EFT41348 | 15/07/2026 | APACE AID (INC) | 180.00 |
| EFT41349 | 15/07/2026 | BUNNINGS BLDG SUPPLIES LTD | 658.99 |
| EFT41350 | 15/07/2026 | CITY OF COCKBURN | 1,360.00 |
| EFT41351 | 15/07/2026 | FREMANTLE HERALD | 659.00 |
| EFT41352 | 15/07/2026 | LOCAL HEALTH AUTHORITIES ANALYTICAL COMM | 2,038.37 |

| | | | |
|---|---|---|---|
| EFT41353 | 15/07/2026 | MCLEODS | 3,473.36 |
| EFT41354 | 15/07/2026 | MELVILLE TOYOTA | 758.79 |
| EFT41355 | 15/07/2026 | TELSTRA LIMITED | 157.99 |
| EFT41356 | 15/07/2026 | SYNERGY | 21,232.59 |
| EFT41357 | 15/07/2026 | YOUNGS PLUMBING SERVICE P/L | 6,456.00 |
| EFT41358 | 15/07/2026 | FASTA COURIERS | 94.14 |
| EFT41359 | 15/07/2026 | ELLENBY PTY LTD (FORMALLY ELLENBY TREE FARM) | 5,357.00 |
| EFT41360 | 15/07/2026 | KOOL LINE ELECTRICAL & REFRIGERATION | 18,095.00 |
| EFT41361 | 15/07/2026 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | 2,060.00 |
| EFT41362 | 15/07/2026 | SATELLITE SECURITY SERVICES | 448.80 |
| EFT41363 | 15/07/2026 | WOOLWORTHS GROUP LIMITED | 373.40 |
| EFT41364 | 15/07/2026 | HYDRO JET | 682.00 |
| EFT41365 | 15/07/2026 | MP ROGERS & ASSOCIATES P/L | 2,352.59 |
| EFT41366 | 15/07/2026 | FOCUS NETWORKS | 12,898.40 |
| EFT41367 | 15/07/2026 | ENVIRO SWEEP | 253.00 |
| EFT41368 | 15/07/2026 | EAST FREMANTLE JUNIOR CRICKET CLUB | 960.00 |
| EFT41369 | 15/07/2026 | LANDGATE | 195.62 |
| EFT41370 | 15/07/2026 | TOTAL GREEN RECYCLING PTY LTD | 403.79 |
| EFT41371 | 15/07/2026 | REDFISH TECHNOLOGIES PTY LTD | 1,271.60 |
| EFT41372 | 15/07/2026 | APARC AUSTRALIAN PARKING & REVENUE CONTROL | 187.31 |
| EFT41373 | 15/07/2026 | ARBORCARBON PTY LTD | 5,280.00 |
| EFT41374 | 15/07/2026 | VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ) | 34,773.58 |
| EFT41375 | 15/07/2026 | H DICKSON | 59.50 |
| EFT41376 | 15/07/2026 | SHRED-X PTY LTD | 36.43 |
| EFT41377 | 15/07/2026 | A ONAMADE | 350.00 |
| EFT41378 | 15/07/2026 | GRACE RECORDS MANAGEMENT (AUSTRALIA) | 1,214.73 |
| EFT41379 | 15/07/2026 | ONEMUSIC AUSTRALIA | 1,631.39 |
| EFT41380 | 15/07/2026 | FRESH PROVISIONS BICTON | 218.33 |
| EFT41381 | 15/07/2026 | VOCUS (FORMALLY TPG) | 1,587.30 |
| EFT41382 | 15/07/2026 | THINKPROJECT AUSTRALIA PTY LTD (PREVOUSLY RAMM SOFTWARE PTY LTD) | 9,695.93 |
| EFT41383 | 15/07/2026 | DEPARTMENT OF THE PREMIER AND CABINET | 191.88 |
| EFT41384 | 15/07/2026 | K MCDONALD | 40.00 |
| EFT41385 | 15/07/2026 | MARKET CREATIONS AGENCY PTY LTD | 15,774.00 |
| EFT41386 | 15/07/2026 | JACKSON MCDONALD BARRISTERS & SOLICITORS | 3,114.52 |
| EFT41387 | 15/07/2026 | R TETI | 45.00 |
| EFT41388 | 15/07/2026 | P TSEN | 40.00 |
| EFT41389 | 15/07/2026 | BRITESHINE CLEANING & MAINTENANCE SERVICES PTY LTD | 7,446.33 |
| EFT41390 | 15/07/2026 | CONWAY HIGHBURY PTY LTD | 1,936.00 |
| EFT41391 | 15/07/2026 | EZRA ALCANTRA PHOTOGRAPHY T/AS EZRA NANDAN CONRAD ALCANTRA | 330.00 |
| EFT41392 | 15/07/2026 | S DOUGLAS | 114.63 |
| EFT41393 | 15/07/2026 | SOUTHERN BINS PTY LTD | 795.00 |
| EFT41394 | 15/07/2026 | J MUIR | 109.00 |
| EFT41395 | 15/07/2026 | FOOD BY ROS | 1,200.00 |
| EFT41396 | 15/07/2026 | BING TECHNOLOGIES PTY LTD | 1,373.15 |
| EFT41397 | 15/07/2026 | EASI PACKAGING PTY LTD | 3,695.00 |
| EFT41398 | 15/07/2026 | MORIN AND SON TREE SERVICES | 5,335.00 |
| EFT41399 | 15/07/2026 | READYTECH USER GROUP | 962.50 |
| EFT41400 | 15/07/2026 | FULL FAT CONSULTING | 2,818.75 |
| EFT41401 | 15/07/2026 | QUENDA DESIGNS | 962.50 |
| EFT41402 | 15/07/2026 | KWINANA ENERGY RECOVERY | 13,765.47 |
| EFT41403 | 15/07/2026 | VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD | 42,289.07 |
| EFT41404 | 15/07/2026 | MOBILE SENTINEL PTY LTD T/AS LITTLE RIPPERS TECHNOLOGY | 2,607.00 |
| EFT41405 | 15/07/2026 | 365 CLOUD SOLUTIONS | 495.00 |
| EFT41406 | 15/07/2026 | THE GOOD GROCER EAST FREMANTLE | 698.13 |
| EFT41407 | 15/07/2026 | NUMERO UNO RISTORANTE | 1,120.00 |
| EFT41408 | 15/07/2026 | EUROPCAR WA | 321.40 |
| EFT41409 | 15/07/2026 | BALLET4WELLBEING PTY LTD | 165.00 |
| EFT41410 | 15/07/2026 | MIRAPLEX GROUP | 68,836.03 |
| EFT41411 | 15/07/2026 | BENCHMARK CONSULTING WA | 23,901.53 |
| EFT41412 | 15/07/2026 | H.I. LIGHTING (1984) PTY LTD | 1,100.00 |
| EFT41413 | 15/07/2026 | CORNERSTONE LEGAL WA PTY LTD | 632.50 |
| EFT41414 | 15/07/2026 | MICHAEL GOH PHOTOGRAPHY | 528.00 |
| EFT41415 | 15/07/2026 | GEORGINA BARKER | 330.00 |
| EFT41416 | 15/07/2026 | FOUR LANDSCAPE STUDIO PTY LTD | 5,610.00 |
| EFT41417 | 15/07/2026 | CANTEEN AUSTRALIA | 500.00 |
| EFT41418 | 15/07/2026 | AMPOL AUSTRALIA PETROLEUM PTY LTD (CALTEX) | 3,813.66 |
| EFT41419 | 23/07/2026 | AUSTRALIAN TAXATION OFFICE | 2,689.00 |
| EFT41420 | 23/07/2026 | TELSTRA LIMITED | 1,622.00 |
| EFT41421 | 23/07/2026 | SYNERGY | 303.93 |
| EFT41422 | 23/07/2026 | CR HARRINGTON | 1,873.12 |

| | | | |
|---|---|---|---|
| EFT41423 | 23/07/2026 | CR COLLINSON | 1,873.12 |
| EFT41424 | 23/07/2026 | CR WHITE | 1,873.12 |
| EFT41425 | 23/07/2026 | MAYOR. NATALE | 6,309.63 |
| EFT41426 | 23/07/2026 | EASY ACCESS LIFTS | 1,434.40 |
| EFT41427 | 23/07/2026 | CR. WILSON | 1,873.12 |
| EFT41428 | 23/07/2026 | PEACEFUL EARTH WELLBEING | 50.00 |
| EFT41429 | 23/07/2026 | CR. MAYWOOD | 2,765.61 |
| EFT41430 | 23/07/2026 | CR BOYD | 1,873.12 |
| EFT41431 | 23/07/2026 | CR CUTTER | 1,873.12 |
| EFT41432 | 23/07/2026 | CR BROCKMANN | 1,873.12 |
| EFT41433 | 27/07/2026 | D BLACKBURN | 3,125.00 |
| EFT41434 | 27/07/2026 | W DWYER | 1,500.00 |
| EFT41435 | 27/07/2026 | P REGAN | 800.00 |
| EFT41436 | 27/07/2026 | S KONY | 5,000.00 |
| EFT41437 | 27/07/2026 | SATOA HOMES PTY LTD | 5,000.00 |
| EFT41438 | 29/07/2026 | BUNNINGS BLDG SUPPLIES LTD | 202.58 |
| EFT41439 | 29/07/2026 | CITY OF MELVILLE | 2,724.00 |
| EFT41440 | 29/07/2026 | MCLEODS | 628.10 |
| EFT41441 | 29/07/2026 | OPTUS ADMINISTRATION PTY LTD | 129.99 |
| EFT41442 | 29/07/2026 | TELSTRA LIMITED | 19.00 |
| EFT41443 | 29/07/2026 | WORK CLOBBER | 1,691.92 |
| EFT41444 | 29/07/2026 | SYNERGY | 23,101.91 |
| EFT41445 | 29/07/2026 | LGISWA | 225,116.70 |
| EFT41446 | 29/07/2026 | FASTA COURIERS | 38.65 |
| EFT41447 | 29/07/2026 | JONATHAN EPPS | 5,489.00 |
| EFT41448 | 29/07/2026 | KOOL LINE ELECTRICAL & REFRIGERATION | 3,245.00 |
| EFT41449 | 29/07/2026 | WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION (WALGA) | 34,142.88 |
| EFT41450 | 29/07/2026 | WOOLWORTHS GROUP LIMITED | 539.49 |
| EFT41451 | 29/07/2026 | DAVID GRAY & CO. PTY LTD | 1,953.88 |
| EFT41452 | 29/07/2026 | ASSA ABLOY ENTRANCE SYSTEMS AUSTRALIA PTY LTD | 184.59 |
| EFT41453 | 29/07/2026 | CITY OF ARMADALE | 1,128.25 |
| EFT41454 | 29/07/2026 | DEPARTMENT OF TRANSPORT | 464.10 |
| EFT41455 | 29/07/2026 | FOCUS NETWORKS | 17,128.01 |
| EFT41456 | 29/07/2026 | THE TURBAN INDIAN RESTURANT | 438.40 |
| EFT41457 | 29/07/2026 | LANDGATE | 136.72 |
| EFT41458 | 29/07/2026 | KLEENIT PTY LTD | 770.00 |
| EFT41459 | 29/07/2026 | REPCO | 407.40 |
| EFT41460 | 29/07/2026 | APARC AUSTRALIAN PARKING & REVENUE CONTROL | 132.91 |
| EFT41461 | 29/07/2026 | WINC | 188.09 |
| EFT41462 | 29/07/2026 | AMBIUS (RENTOKIL INITIAL PTY LTD) | 370.82 |
| EFT41463 | 29/07/2026 | H DICKSON | 60.00 |
| EFT41464 | 29/07/2026 | LIVING TURF | 1,450.24 |
| EFT41465 | 29/07/2026 | PTC IRRIGATION | 1,678.28 |
| EFT41466 | 29/07/2026 | PAPERSCOUT - (PLANET OF THE SHAPES) | 154.00 |
| EFT41467 | 29/07/2026 | ROYAL LIFE SAVING SOCIETY WA | 6,388.80 |
| EFT41468 | 29/07/2026 | K MCDONALD | 12.00 |
| EFT41469 | 29/07/2026 | SYSTEM MAINTENANCE | 1,775.90 |
| EFT41470 | 29/07/2026 | CALL ASSOCIATES PTY LTD | 354.37 |
| EFT41471 | 29/07/2026 | P TSEN | 20.00 |
| EFT41472 | 29/07/2026 | GO DOORS PTY LTD | 981.39 |
| EFT41473 | 29/07/2026 | S DOUGLAS | 40.00 |
| EFT41474 | 29/07/2026 | SOUTHERN BINS PTY LTD | 775.00 |
| EFT41475 | 29/07/2026 | J MUIR | 18.50 |
| EFT41476 | 29/07/2026 | BING TECHNOLOGIES PTY LTD | 74.95 |
| EFT41477 | 29/07/2026 | EASI PACKAGING PTY LTD | 3,176.05 |
| EFT41478 | 29/07/2026 | RAPID GLOBAL PTY LTD | 674.45 |
| EFT41479 | 29/07/2026 | COASTLINE MOWERS | 1,810.50 |
| EFT41480 | 29/07/2026 | MORIN AND SON TREE SERVICES | 5,005.00 |
| EFT41481 | 29/07/2026 | FETCH PRINT PTY LTD | 176.00 |
| EFT41482 | 29/07/2026 | JIM'S CAR DETAILING FREMANTLE | 130.00 |
| EFT41483 | 29/07/2026 | BELGRAVIA HEALTH & LEISURE GROUP PTY LTD - CARNABY'S | 325.00 |
| EFT41484 | 29/07/2026 | 365 CLOUD SOLUTIONS | 589.88 |
| EFT41485 | 29/07/2026 | CHG-MERIDIAN AUSTRALIA PTY LTD | 11,333.88 |
| EFT41486 | 29/07/2026 | DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY (DLGIRS) | 3,799.27 |
| EFT41487 | 29/07/2026 | BICYCLE NETWORK | 3,740.00 |
| EFT41488 | 29/07/2026 | EQUITY CIVIL & DRAINAGE | 29,668.90 |
| EFT41489 | 29/07/2026 | FAIRCLOTH MCNAIR & ASSOCIATES PTY LTD | 17,704.50 |
| EFT41490 | 29/07/2026 | GARY COLE ELECTRICAL CONTRACTOR | 1,095.60 |
| | | | |
| | | | |
| | | | |
| | | | **1,098,008.07** |

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|---|---|---|---|
| | | | |
| | | | |
| ***Direct Debit - July 2026*** | ***Supplier*** | ***Description*** | ***EFT*** |
| | CBA | INTEREST ADJUSTMENT | 0.05 |
| | CBA | STOP PAYMENT & REJECT RETURN FEES | 24.49 |
| | CBA | MERCHANT FEE | 342.82 |
| | CBA | MERCHANT FEE | 335.15 |
| | BENDIGO BANK | TERM DEPOSIT INVESTMENT | 3,000,000.00 |
| | AMEX | AMEX FEE | 22.82 |
| | NUVEI AUSTRALIA | NUVEI (TILL) SIMPLEPAY FEE | 257.13 |
| | SUPERCHOICE | EMPLOYEE SUPERANNUATION | 67,280.59 |
| | CBA | COMMBIZ TRANSACTION FEES | 46.82 |
| | WA TREASURY CORP | LOAN REPAYMENT | 15,522.87 |
| | CBA | ACCOUNT SERVICE TRANSACTION FEES | 2.00 |
| | EXETEL | INTERNET ACCESS | 105.00 |
| | SHERIFF'S OFFICER PERTH | FER REGISTRATION FEES | 199.10 |
| | CBA | BPOINT TRANSACTION FEES | 32.78 |
| | NAB | TERM DEPOSIT INVESTMENT | 2,000,000.00 |
| | CBA | BPAY TRANSACTION FEES | 75.80 |
| | | | |
| | | | **5,084,247.42** |
| | | | |
| ***Credit Cards -July 2026*** | | ***Description*** | ***EFT*** |
| CREDIT CARD - FRASER HENDERSON | | OFFICEWORKS - STATIONERY ITEMS EMERGENCY EVACUATION CENTRE KIT | 176.25 |
| | | NESPRESSO AUSTRALIA - COFFEE | 265.32 |
| | | SILVER SPRINGS HOLDING BOORAGOON - POSTER PRINT | 420.00 |
| | | GOOD GROCER EAST FREMANTLE - CATERING | 55.88 |
| CREDIT CARD - PETER KOCIAN | | INTUIT MAILCHIMP- SUBSCRIPTION | 65.25 |
| | | INK STATION - STATIONERY | 27.75 |
| CREDIT CARD - JANINE MAY | | THE REJECT SHOP - CITIZENSHIP CEREMONY ITEMS | 47.50 |
| | | COLES MELVILLE - CATERING | 8.80 |
| | | BOSU SUSHI BICTON - CATERING | 58.70 |
| | | LEEMING IGA - CATERING | 75.00 |
| | | POST SHOP PALMYRA - REGISTERED MAIL | 10.95 |
| CREDIT CARD- J SCOTT | | GOOD GROCER - CATERING | 27.96 |
| | | LG PRO - MEMBERSHIP J SCOTT | 560.00 |
| | | MYAREE CARPET COURT KARDINYA - CARPET | 1,290.00 |
| CREDIT CARD- R TETI | | AUSTRALIA WIDE FIRST AID - CPR TRAINING | 59.00 |
| | | AMPOL EAST FREMANTLE - FUEL | 68.55 |
| | | KMART KARDINYA - CAR BOOT ORGANISER FOR FLEET VEHICLE | 12.00 |
| | | KMART BOORAGOON - IRONING BOARD FOR CENTER | 19.00 |
| | | SUPER CHEAP AUTO SPEARWOOD - 4 X CAR PHONE HOLDERS AND DUSTPAN & BRUSH SETS FOR FLEET VEHICLES | 76.72 |
| | | KMART ONLINE - CAR BOOT ORGANISERS | 46.00 |
| | | GEORGEE PIES - CATERING | 64.00 |
| | | CRIME CHECK AUSTRALIA - VOLUNTEER POLICE CHECK | 69.00 |
| | | KMART KARDINYA - NAPKINS, BUNTING, BALLOONS & CARDS | 15.50 |
| | | CHECKED.COM - VOLUNTEER POLICE CHECK | 34.00 |
| | | ONLN RESTAURANT ORDER PERTH - CATERING | 152.85 |
| | | | |
| | | **CREDIT CARD TOTAL** | **3,705.98** |
| | | | |
| | | | |
| | | ***Description*** | ***EFT*** |
| | | | |
| | | PAYROLL FORTNIGHT ENDING 08/07/26 | 130,317.75 |
| | | PAYROLL FORTNIGHT ENDING 22/07/26 | 139,142.54 |
| | | | |
| | | **PAYROLL TOTALS** | **269,460.29** |
| | | | |
| | | AMPOL FUEL CARDS -JUNE 26 | **3,813.66** |
| | | | |
| | | | |
| | | **GRAND TOTAL** | **6,464,686.31** |
| | | | |

AmpolCard

# Tax Invoice

## Need help?

**Self Service:**
https://cards.ampol.com.au

**Email:**
ampolcard@ampol.com.au

**Call:**
1300 365 096
Ampol Customer Service:
8:30am - 6:00pm EST, Mon to Fri

Invoice date: 30/06/2026

⊢ 000253 000
[redacted]
TOWN OF EAST FREMANTLE
PO BOX1097
FREMANTLE WA 6959

| Your account details | Due date | Total due inc GST |
|---|---|---|
| Invoice ref no: 0001742432<br>Account no: [redacted] | 21/07/2026 | $3,813.66 |

## Your AmpolCard invoice summary

01/06/2026 – 30/06/2026

| Description | Product | Quantity | Amount $ excl GST | GST amount | Total inc GST $ |
|---|---|---|---|---|---|
| FLEET | Unleaded | 560.90 | 795.20 | 79.51 | 874.71 |
| | Premium 95 A | 257.60 | 417.44 | 41.74 | 459.18 |
| | Premium 98 A | 44.44 | 69.65 | 6.96 | 76.61 |
| | Premium Diesel A | 1,270.96 | 2,184.71 | 218.45 | 2,403.16 |
| | **Total for Fleet** | | **3,467.00** | **346.66** | **3,813.66** |
| | **Total** | | **3,467.00** | **346.66** | **3,813.66** |



281330_Ampol_Email_GV_Archive_65500/000253/002490

## Payment options

B PAY
Biller Code: [redacted]
Ref: [redacted]

EFT Direct Payment
BSB [redacted]
Account [redacted]

Credit Card
Visit pay.ampol.com.au or
Phone: 1300 138 469. Surcharges apply.

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

**Page:** 1 of 6

# Breakdown of fleet summary

**Details of fleet transactions processed from 01/06/2026 - 30/06/2026** **Invoice ref no:** 0001742432 **Account no:** [redacted] **Invoice date:** 30/06/2026

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit $ inc GST | Amount $ inc GST | Trn fee inc GST | Total $ inc GST | GST on supply | GST on trn fee |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Domestic 4085** | | | | | | | | | | | | |
| [redacted] **0483 Rego 1GBT981 Crd Holder HACC** | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 04/06 | 16:41 | E8887 | 169222 | Unleaded | 28.43 | 171.38 | 48.72 | 0.00 | 48.72 | 4.43 | 0.00 |
| Ampol Foodary Fremantle East | 08/06 | 16:51 | E23705 | 169518 | Unleaded | 29.04 | 157.40 | 45.71 | 0.00 | 45.71 | 4.16 | 0.00 |
| Ampol Foodary Fremantle East | 15/06 | 15:41 | E23966 | 169793 | Unleaded | 33.35 | 157.40 | 52.49 | 0.00 | 52.49 | 4.77 | 0.00 |
| Ampol Foodary Fremantle East | 19/06 | 12:38 | E24151 | 170031 | Unleaded | 28.15 | 155.40 | 43.75 | 0.00 | 43.75 | 3.98 | 0.00 |
| Ampol Foodary Fremantle East | 23/06 | 13:50 | E24301 | 170232 | Unleaded | 21.35 | 141.40 | 30.19 | 0.00 | 30.19 | 2.74 | 0.00 |
| Ampol Foodary Fremantle East | 26/06 | 08:40 | E24407 | 170437 | Unleaded | 23.26 | 150.40 | 34.98 | 0.00 | 34.98 | 3.18 | 0.00 |
| Ampol Foodary Melville | 30/06 | 13:24 | E62138 | 170674 | Unleaded | 24.99 | 141.40 | 35.34 | 0.00 | 35.34 | 3.21 | 0.00 |
| | | | | | **Card total** | **188.57** | | **291.18** | **0.00** | **291.18** | **26.47** | **0.00** |
| **Domestic 4088** | | | | | | | | | | | | |
| [redacted] **0467 Rego 1GCQ228 Crd Holder HACC** | | | | | | | | | | | | |
| Ampol Foodary O'Connor | 04/06 | 14:34 | E11636 | 215200 | Unleaded | 37.14 | 165.40 | 61.43 | 0.00 | 61.43 | 5.58 | 0.00 |
| Ampol Foodary Fremantle East | 08/06 | 12:48 | E23689 | 215365 | Unleaded | 19.73 | 157.40 | 31.06 | 0.00 | 31.06 | 2.82 | 0.00 |
| Ampol Foodary Fremantle East | 10/06 | 11:18 | E23813 | 215538 | Unleaded | 16.96 | 174.06 | 29.52 | 0.00 | 29.52 | 2.68 | 0.00 |
| Ampol Foodary Fremantle East | 15/06 | 11:02 | E23956 | 215714 | Unleaded | 21.63 | 157.40 | 34.05 | 0.00 | 34.05 | 3.10 | 0.00 |
| Ampol Foodary Fremantle East | 18/06 | 08:59 | E24104 | 215875 | Unleaded | 18.09 | 161.40 | 29.20 | 0.00 | 29.20 | 2.65 | 0.00 |
| Ampol Foodary Fremantle East | 29/06 | 08:56 | E24494 | 216036 | Premium 95 A | 19.15 | 162.40 | 31.10 | 0.00 | 31.10 | 2.83 | 0.00 |
| | | | | | **Card total** | **132.70** | | **216.36** | **0.00** | **216.36** | **19.66** | **0.00** |
| **Domestic 4089** | | | | | | | | | | | | |
| [redacted] **0475 Rego 1GCQ227 Crd Holder HACC** | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 03/06 | 08:23 | E23499 | 133470 | Premium 95 A | 24.40 | 187.51 | 45.75 | 0.00 | 45.75 | 4.16 | 0.00 |
| Ampol Foodary Fremantle East | 08/06 | 08:24 | E23669 | 133703 | Premium 95 A | 31.74 | 174.40 | 55.35 | 0.00 | 55.35 | 5.03 | 0.00 |
| Ampol Foodary Fremantle East | 10/06 | 08:24 | E23805 | 133993 | Premium 95 A | 38.85 | 188.03 | 73.05 | 0.00 | 73.05 | 6.64 | 0.00 |
| Ampol Foodary Fremantle East | 15/06 | 08:32 | E23948 | 134197 | Premium 95 A | 29.32 | 174.40 | 51.13 | 0.00 | 51.13 | 4.65 | 0.00 |
| Ampol Foodary Fremantle East | 17/06 | 08:28 | E24063 | 134522 | Premium 95 A | 39.17 | 178.40 | 69.88 | 0.00 | 69.88 | 6.35 | 0.00 |

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit $ inc GST | Amount $ inc GST | Trn fee inc GST | Total $ inc GST | GST on supply | GST on trn fee |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ampol Foodary Fremantle East | 18/06 | 14:58 | E24127 | 134780 | Premium 95 A | 30.54 | 178.40 | 54.48 | 0.00 | 54.48 | 4.95 | 0.00 |
| Ampol Foodary Fremantle East | 24/06 | 08:28 | E24342 | 134974 | Premium 95 A | 27.28 | 176.64 | 48.19 | 0.00 | 48.19 | 4.38 | 0.00 |
| Ampol Foodary Fremantle East | 29/06 | 08:34 | E24493 | 135278 | Premium 98 A | 44.44 | 172.40 | 76.61 | 0.00 | 76.61 | 6.96 | 0.00 |
| | | | | | **Card total** | **265.74** | | **474.44** | **0.00** | **474.44** | **43.12** | **0.00** |
| Domestic 5002 | | | | | | | | | | | | |
| [redacted]7015 Rego 1GKM815 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 08/06 | 10:06 | E23678 | 82325 | Premium Diesel A | 87.40 | 202.90 | 177.33 | 0.00 | 177.33 | 16.12 | 0.00 |
| Ampol Foodary Fremantle East | 17/06 | 14:13 | E24086 | 82735 | Premium Diesel A | 90.81 | 191.05 | 173.49 | 0.00 | 173.49 | 15.77 | 0.00 |
| | | | | | **Card total** | **178.21** | | **350.82** | **0.00** | **350.82** | **31.89** | **0.00** |
| Domestic 5020 | | | | | | | | | | | | |
| [redacted]3076 Rego 1HMC350 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 02/06 | 07:12 | E23465 | 49878 | Premium Diesel A | 96.27 | 197.78 | 190.40 | 0.00 | 190.40 | 17.31 | 0.00 |
| Ampol Foodary Fremantle East | 16/06 | 14:33 | E24019 | 50500 | Premium Diesel A | 87.73 | 194.90 | 170.99 | 0.00 | 170.99 | 15.54 | 0.00 |
| | | | | | **Card total** | **184.00** | | **361.39** | **0.00** | **361.39** | **32.85** | **0.00** |
| Domestic 5021 | | | | | | | | | | | | |
| [redacted]3159 Rego 1HLR056 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 02/06 | 08:04 | E23467 | 34030 | Premium Diesel A | 56.68 | 197.78 | 112.10 | 0.00 | 112.10 | 10.19 | 0.00 |
| Ampol Foodary Fremantle East | 11/06 | 07:10 | E23822 | 34500 | Premium Diesel A | 59.74 | 196.90 | 117.63 | 0.00 | 117.63 | 10.69 | 0.00 |
| Ampol Foodary Fremantle East | 18/06 | 07:51 | E24100 | 34963 | Premium Diesel A | 51.72 | 184.95 | 95.65 | 0.00 | 95.65 | 8.70 | 0.00 |
| Ampol Foodary Fremantle East | 29/06 | 11:25 | E24508 | 35398 | Premium Diesel A | 54.19 | 171.39 | 92.88 | 0.00 | 92.88 | 8.44 | 0.00 |
| | | | | | **Card total** | **222.33** | | **418.26** | **0.00** | **418.26** | **38.02** | **0.00** |
| Domestic P5016 | | | | | | | | | | | | |
| [redacted]7106 Rego 1GYB393 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/06 | 10:19 | E23586 | 1160 | Premium Diesel A | 19.83 | 200.76 | 39.81 | 0.00 | 39.81 | 3.62 | 0.00 |
| Ampol Foodary Fremantle East | 05/06 | 12:03 | E23591 | 1162 | Premium Diesel A | 11.36 | 200.76 | 22.81 | 0.00 | 22.81 | 2.07 | 0.00 |
| Ampol Foodary Fremantle East | 10/06 | 14:22 | E8943 | 1165 | Premium Diesel A | 22.76 | 202.90 | 46.18 | 0.00 | 46.18 | 4.20 | 0.00 |
| Ampol Foodary Fremantle East | 16/06 | 13:41 | E24016 | 1167 | Premium Diesel A | 14.87 | 194.90 | 28.98 | 0.00 | 28.98 | 2.63 | 0.00 |
| Ampol Foodary Fremantle East | 18/06 | 14:27 | E24123 | 1170 | Premium Diesel A | 20.77 | 184.95 | 38.41 | 0.00 | 38.41 | 3.49 | 0.00 |

Attachment 3

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit $ inc GST | Amount $ inc GST | Trn fee inc GST | Total $ inc GST | GST on supply | GST on trn fee |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ampol Foodary Fremantle East | 24/06 | 14:32 | E24354 | 1173 | Premium Diesel A | 25.20 | 172.06 | 43.36 | 0.00 | 43.36 | 3.94 | 0.00 |
| | | | | | **Card total** | **114.79** | | **219.55** | **0.00** | **219.55** | **19.95** | **0.00** |
| Domestic P5019 | | | | | | | | | | | | |
| [redacted] 7070 Rego X Crd Holder GARDENS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 30/06 | 08:56 | E24551 | 0 | Unleaded | 96.59 | 141.40 | 136.58 | 0.00 | 136.58 | 12.42 | 0.00 |
| Ampol Foodary Fremantle East | 30/06 | 09:01 | E24554 | 0 | Premium Diesel A | 19.89 | 171.44 | 34.10 | 0.00 | 34.10 | 3.10 | 0.00 |
| | | | | | **Card total** | **116.48** | | **170.68** | **0.00** | **170.68** | **15.52** | **0.00** |
| Domestic P5025 | | | | | | | | | | | | |
| [redacted] 5727 Rego 1IEM002 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 23/06 | 12:41 | E24293 | 40659 | Premium Diesel A | 67.20 | 172.89 | 116.18 | 0.00 | 116.18 | 10.56 | 0.00 |
| | | | | | **Card total** | **67.20** | | **116.18** | **0.00** | **116.18** | **10.56** | **0.00** |
| Domestic P5026 | | | | | | | | | | | | |
| [redacted] 7100 Rego 1IDR863 Crd Holder CHSP | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 02/06 | 14:09 | E23480 | 30462 | Premium 95 A | 17.15 | 176.40 | 30.25 | 0.00 | 30.25 | 2.75 | 0.00 |
| Ampol Foodary Fremantle East | 09/06 | 15:15 | E23767 | 30737 | Unleaded | 22.19 | 155.40 | 34.48 | 0.00 | 34.48 | 3.13 | 0.00 |
| Ampol Foodary Fremantle East | 16/06 | 12:34 | E8999 | 31003 | Unleaded | 19.92 | 154.40 | 30.76 | 0.00 | 30.76 | 2.80 | 0.00 |
| Ampol Foodary Fremantle East | 22/06 | 10:43 | E24226 | 31265 | Unleaded | 20.67 | 150.40 | 31.09 | 0.00 | 31.09 | 2.83 | 0.00 |
| Ampol Foodary Fremantle East | 25/06 | 13:30 | E24394 | 31511 | Unleaded | 14.46 | 162.05 | 23.43 | 0.00 | 23.43 | 2.13 | 0.00 |
| | | | | | **Card total** | **94.39** | | **150.01** | **0.00** | **150.01** | **13.64** | **0.00** |
| Domestic P5027 | | | | | | | | | | | | |
| [redacted] 7118 Rego 1IDR864 Crd Holder CHSP | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 04/06 | 09:30 | E23537 | 32718 | Unleaded | 23.61 | 171.38 | 40.46 | 0.00 | 40.46 | 3.68 | 0.00 |
| Ampol Foodary Fremantle East | 11/06 | 07:34 | E23826 | 33011 | Unleaded | 23.33 | 171.40 | 39.99 | 0.00 | 39.99 | 3.64 | 0.00 |
| Ampol Foodary Fremantle East | 17/06 | 11:37 | E24072 | 33264 | Unleaded | 17.41 | 161.40 | 28.10 | 0.00 | 28.10 | 2.55 | 0.00 |
| Ampol Foodary Fremantle East | 25/06 | 08:09 | E24375 | 33493 | Unleaded | 20.60 | 162.05 | 33.38 | 0.00 | 33.38 | 3.03 | 0.00 |
| | | | | | **Card total** | **84.95** | | **141.93** | **0.00** | **141.93** | **12.90** | **0.00** |
| Domestic P5028 | | | | | | | | | | | | |
| [redacted] 8902 Rego 1IFJ756 Crd Holder RANGERS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 06/06 | 15:14 | E23637 | 34005 | Premium Diesel A | 37.94 | 202.90 | 76.98 | 0.00 | 76.98 | 7.00 | 0.00 |

Attachment 3

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit $ inc GST | Amount $ inc GST | Trn fee inc GST | Total $ inc GST | GST on supply | GST on trn fee |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ampol Foodary Fremantle East | 13/06 | 14:52 | E23911 | 34248 | Premium Diesel A | 34.72 | 194.90 | 67.67 | 0.00 | 67.67 | 6.15 | 0.00 |
| Ampol Foodary Fremantle East | 20/06 | 15:19 | E24182 | 34606 | Premium Diesel A | 50.71 | 175.47 | 88.98 | 0.00 | 88.98 | 8.09 | 0.00 |
| Ampol Foodary Fremantle East | 25/06 | 11:15 | E24385 | 34809 | Premium Diesel A | 27.38 | 171.20 | 46.87 | 0.00 | 46.87 | 4.26 | 0.00 |
| | | | | | **Card total** | **150.75** | | **280.50** | **0.00** | **280.50** | **25.50** | **0.00** |
| **Domestic P5029** | | | | | | | | | | | | |
| [redacted]7833 Rego 1ILA738 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 09/06 | 08:46 | E23733 | 427 | Premium Diesel A | 23.96 | 202.90 | 48.61 | 0.00 | 48.61 | 4.42 | 0.00 |
| Ampol Foodary Fremantle East | 16/06 | 14:37 | E24021 | 434 | Premium Diesel A | 20.75 | 194.90 | 40.44 | 0.00 | 40.44 | 3.68 | 0.00 |
| Ampol Foodary Fremantle East | 24/06 | 07:01 | E24337 | 442 | Premium Diesel A | 34.93 | 172.06 | 60.10 | 0.00 | 60.10 | 5.46 | 0.00 |
| | | | | | **Card total** | **79.64** | | **149.15** | **0.00** | **149.15** | **13.56** | **0.00** |
| **Domestic P5032** | | | | | | | | | | | | |
| [redacted]6608 Rego 1IMN465 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/06 | 07:09 | E23571 | 3208 | Premium Diesel A | 70.34 | 200.76 | 141.22 | 0.00 | 141.22 | 12.84 | 0.00 |
| | | | | | **Card total** | **70.34** | | **141.22** | **0.00** | **141.22** | **12.84** | **0.00** |
| **Domestic P5033** | | | | | | | | | | | | |
| [redacted]9934 Rego 1ITE286 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 15/06 | 14:46 | E23964 | 1852 | Premium Diesel A | 62.36 | 194.90 | 121.54 | 0.00 | 121.54 | 11.05 | 0.00 |
| | | | | | **Card total** | **62.36** | | **121.54** | **0.00** | **121.54** | **11.05** | **0.00** |
| **Domestic P5034** | | | | | | | | | | | | |
| [redacted]4906 Rego 1IXH217 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 30/06 | 11:23 | E24572 | 1039 | Premium Diesel A | 66.02 | 171.44 | 113.18 | 0.00 | 113.18 | 10.29 | 0.00 |
| | | | | | **Card total** | **66.02** | | **113.18** | **0.00** | **113.18** | **10.29** | **0.00** |
| **Domestic P5036** | | | | | | | | | | | | |
| [redacted]4930 Rego 1IXV738 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 22/06 | 11:06 | E24227 | 457 | Premium Diesel A | 55.43 | 175.47 | 97.27 | 0.00 | 97.27 | 8.84 | 0.00 |
| | | | | | **Card total** | **55.43** | | **97.27** | **0.00** | **97.27** | **8.84** | **0.00** |

## 14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

## 15 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

Nil

## 16 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

## 17 NEW BUSINESS OF AN URGENT NATURE

### 17.1 CR HARRINGTON – AVIAN INFLUENZA (BIRD FLU) COMMUNITY AWARENESS

*That Council requests the Chief Executive Officer to:*

1. *prepare and publish information, using the Town's existing communication channels, regarding the risks associated with Avian Influenza (Bird Flu) as advised by relevant State and Commonwealth authorities;*
2. *include within that information advice on responsible pet ownership practices that may reduce the risk of domestic animals coming into contact with potentially infected wild birds or wildlife, including the benefits of keeping cats within their owner's property;*
3. *ensure that any information provided by the Town is consistent with current advice issued by relevant government agencies; and*
4. *include consideration of responsible cat ownership and cat containment measures within any future report to Council regarding the review of the Cat Local Law 2016.*

### RESPONSE TO MOTION – AVIAN INFLUENZA (BIRD FLU) COMMUNITY AWARENESS

| | |
|---|---|
| **Report Reference Number** | OCR-4378 |
| **Prepared by** | Jonathan Throssell, CEO |
| **Supervised by** | N/A |
| **Meeting date** | Tuesday, 18 August 2026 |
| **Voting requirements** | Simple Majority |
| **Documents tabled** | Nil |
| **Attachments** | Nil |

#### PURPOSE

To provide Council with a report in relation to a motion submitted by Councillor Jenny Harrington concerning Avian Influenza (Bird Flu) community awareness and responsible pet ownership, and to satisfy the requirements of clause 4.11 of the Town's Meeting Procedures Local Law relating to urgent business.

#### EXECUTIVE SUMMARY

Councillor Harrington has requested Council consider a motion regarding Avian Influenza (Bird Flu), responsible pet ownership and future consideration of cat containment measures through the review of the Town's Cat Local Law 2016.

Administration notes that information relating to H5 Avian Influenza has already been published on the Town's website and includes links to current Western Australian Government advice. The State Government advice includes recommendations relating to responsible pet ownership, including keeping cats indoors and preventing roaming.

While this information is currently available to residents, it is not prominently displayed and generally requires residents to search for it or navigate to the relevant webpage. Accordingly, there may be opportunities to improve awareness through increased promotion of existing State Government information using the Town's established communication channels.

The proposed motion can largely be implemented through increased promotion of existing State Government information using the Town's established communication channels, including newsletters, social media and website content, and can generally be accommodated within existing resources. Administration also notes that issues relating to responsible cat ownership and cat containment are already expected to be considered in the context of the future review of the Town's Cat Local Law 2016.

## BACKGROUND

Councillor Harrington has raised concerns regarding the potential spread of Avian Influenza (Bird Flu) between wild birds, domestic animals and wildlife, and the implications this may have for responsible pet ownership and protection of native fauna.

Administration notes that public information regarding H5 Avian Influenza was recently added to the Town's website at the request of the Town's Environmental Health Officers. The webpage links directly to current Western Australian Government information regarding H5 Avian Influenza.

The Western Australian Government advice currently promoted through the Town's website includes advice encouraging residents to keep pets away from wildlife, including keeping cats indoors and preventing roaming.

**Motion**
Councillor Harrington has submitted the following motion for Council's consideration:

*That Council requests the Chief Executive Officer to:*

1. *Prepare and publish information, using the Town's existing communication channels, regarding the risks associated with Avian Influenza (Bird Flu) as advised by relevant State and Commonwealth authorities;*
2. *Include within that information advice on responsible pet ownership practices that may reduce the risk of domestic animals coming into contact with potentially infected wild birds or wildlife, including the benefits of keeping cats within their owner's property;*
3. *Ensure that any information provided by the Town is consistent with current advice issued by relevant government agencies; and*
4. *Include consideration of responsible cat ownership and cat containment measures within any future report to Council regarding the review of the Cat Local Law 2016.*

**Urgent Business**
The timeframe for submission of a Notice of Motion for the 18 August 2026 Ordinary Council Meeting had expired prior to the motion being finalised.

Councillor Harrington subsequently requested that the matter be considered as urgent business pursuant to clause 4.11 of the Town's Meeting Procedures Local Law.

The Presiding Member has provided consent for the matter to be raised as an item of urgent business.

In requesting that the matter be considered as urgent business, Councillor Harrington has expressed concern regarding current Avian Influenza risks, the potential implications for domestic animals and wildlife, and the desirability of increasing community awareness at the earliest opportunity. Councillor Harrington has also indicated that information currently available on the Town's website is not readily visible to many residents and has suggested greater prominence be given to relevant information through the Town's established communication channels, including newsletters and social media platforms.

This report has been prepared to satisfy the requirements of clause 4.11 of the Meeting Procedures Local Law.

## CONSULTATION

Consultation has occurred with:

- Cr Harrington;
- Mayor Natale;
- Environmental Health staff;
- Community Engagement and Communications staff.

## STATUTORY ENVIRONMENT

Clause 4.10 of the Town's Meeting Procedures Local Law provides that Notices of Motion are to be submitted to the Chief Executive Officer at least seven clear working days before the meeting at which they are to be considered.

As the motion was not submitted within that timeframe, consideration of the matter is proceeding under clause 4.11 of the Meeting Procedures Local Law relating to urgent business.

Clause 4.11 provides that urgent business not included on the agenda may be considered where:

- the Presiding Member has first consented to the business being raised;
- the Presiding Member considers either that the matter cannot await inclusion in the agenda for the next Council meeting or that delay may have adverse legal or financial implications for the local government; and
- the matter is presented in the form of a detailed staff report provided to Council Members prior to the commencement of the meeting.

The Presiding Member has provided consent for the matter to be raised and this report has been prepared in accordance with clause 4.11.

## POLICY IMPLICATIONS

No direct policy implications have been identified.

The Town has previously considered matters relating to cat containment and future review of the Cat Local Law 2016. The motion does not amend any existing policy or local law but may inform future Council consideration of those matters.

## FINANCIAL IMPLICATIONS

Should Council support the motion, implementation can largely be achieved using existing communication channels and existing staff resources.

No additional budget allocation is required.

## STRATEGIC IMPLICATIONS

The motion aligns with the Council Plan through:

- supporting an informed and engaged community through the provision of timely and relevant information;
- supporting environmental sustainability, biodiversity protection and responsible pet ownership;
- enhancing community awareness of matters affecting local wildlife and environmental health; and
- demonstrating responsive and transparent local governance through community education and information sharing.

## RISK IMPLICATIONS

### RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---|---|---|---|
| Information communicated by the Town is inconsistent with advice issued by State or Commonwealth Government agencies, potentially resulting in community confusion or dissemination of outdated information. | Unlikely (2) | Minor (2) | Low (1-4) | REPUTATIONAL Substantiated, low impact, low news item | Ensure all communications are based upon and reference current advice issued by relevant State and Commonwealth agencies. |
| Community expectations are created regarding future cat containment requirements or regulatory changes before consideration through the Cat Local Law review process. | Possible (3) | Minor (2) | Moderate (5-9) | REPUTATIONAL Substantiated, low impact, low news item | Clearly distinguish between current community awareness activities and any future consideration of cat containment measures through the planned Cat Local Law review process. |
| Additional communication activities create unplanned workload pressures on Communications staff. | Possible (3) | Moderate (3) | Moderate (5-9) | SERVICE INTERRUPTION Short term temporary interruption - backlog cleared <1 day | Utilise existing communication channels and existing Government information wherever practicable rather than developing bespoke communication material. |
| Failure to adequately communicate relevant information regarding Avian Influenza results in criticism that the Town has not appropriately informed residents of matters potentially affecting domestic animals, wildlife and biodiversity. | Possible (3) | Minor (2) | Moderate (5-9) | REPUTATIONAL Unsubstantiated, low impact, low profile or 'now news' item | Continue to provide access to relevant information through Town communication channels and consider opportunities to improve the visibility of existing Government advice where appropriate. |

## RISK MATRIX

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

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

## RISK RATING

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

Administration considers the overall risk profile associated with the proposed motion to be low.

## SITE INSPECTION

N/A

## COMMENT

Council is being asked to consider whether additional awareness activities relating to Avian Influenza should be undertaken by the Town.

Administration notes that information relating to H5 Avian Influenza has already been published on the Town's website and links directly to current Western Australian Government advice. The advice currently promoted by the Town includes recommendations relating to responsible pet ownership and keeping cats indoors.

While the information is publicly available, it is not prominently displayed and generally requires residents to search for the relevant webpage or navigate through the Environmental Health section of the Town's website. Councillor Harrington has indicated that she would like to see existing Government advice more actively promoted through the Town's established communication channels, including the Town's electronic and printed newsletters and social media platforms.

Administration considers that, should Council support the motion, the principal objective could be achieved through increased promotion of existing State Government information via the Town's existing communication channels, rather than creation of new or independent information material.

Administration does not propose developing independent public health, veterinary or biosecurity advice. Any communication undertaken by the Town would be expected to rely upon and promote information issued by relevant State and Commonwealth Government agencies.

Administration further notes that cat containment and responsible cat ownership issues have previously been considered by Council and are anticipated to be considered further as part of the future review of the Cat Local Law 2016 and associated State Government reforms..

## CONCLUSION

Information regarding H5 Avian Influenza is already available through the Town's website and links directly to current Western Australian Government advice. However, the information is not prominently promoted and there may be opportunities to increase community awareness through the Town's existing communication channels.

The motion can largely be implemented using existing communication channels and resources while maintaining alignment with State and Commonwealth Government advice. Consideration of future cat containment measures remains appropriately linked to the future review of the Cat Local Law 2016.

## OFFICER RECOMMENDATION

That Council receives the report.

## 17.1 COUNCIL RESOLUTION

**Council Resolution** 071808

**Moved Cr Harrington, seconded Cr Collinson**

**That Council requests the Chief Executive Officer to:**

1. **prepare and publish information, using the Town's existing communication channels, regarding the risks associated with Avian Influenza (Bird Flu) as advised by relevant State and Commonwealth authorities;**
2. **include within that information advice on responsible pet ownership practices that may reduce the risk of domestic animals coming into contact with potentially infected wild birds or wildlife, including the benefits of keeping cats within their owner's property;**
3. **ensure that any information provided by the Town is consistent with current advice issued by relevant government agencies; and**
4. **include consideration of responsible cat ownership and cat containment measures as part of any future review of the Cat Local Law 2016.**

**CARRIED UNANIMOUSLY 9:0**

**For:** **Crs Boyd, Harrington, Brockmann, Collinson, Wilson, Cutter, White, Maywood and Mayor Natale**

**Against:** **Nil**

## REPORT ATTACHMENTS

Nil

# 18 MATTERS BEHIND CLOSED DOORS

NIl

## 19 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 6.57pm.

*I hereby certify that the Minutes of the Ordinary meeting of the* ***Council*** *of the Town of East Fremantle, held on* ***18 August 2026****, Minute Book reference* ***1.*** *to* ***19.*** *were confirmed at the meeting of the Council on*

..................................................

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***Presiding Member***