

AGENDA

Council Meeting Tuesday, 18 August 2026 at 6:00 PM

Disclaimer

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

Copyright

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Procedure for Deputations, Presentations and Public Question Time at Council Meetings

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

Deputations A formal process where members of the community request permission to address Council or Committee on an issue.	Presentations An occasion where awards or gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government.
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Procedures for Deputations

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business.

Notice of deputations need to be received **by 5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- (a) is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- (b) is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- (c) additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

Procedure for Presentations

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by **5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received/awarded by the Mayor or an appropriate Councillor.

Procedure for Public Question Time

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the *Local Government Act 1995*) sets aside a period of 'Public Question Time' to enable a member of the public to put up to three (3) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Mayor may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the ***Town of East Fremantle Local Government (Council Meetings) Local Law 2016***:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to three (3) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by **5pm on the day before the meeting and be signed by the author**. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Council will be held on 18 August 2026 at 6:00 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



JONATHAN THROSSELL
Chief Executive Officer
13 August 2026

AGENDA

1 OFFICIAL OPENING

2 ACKNOWLEDGEMENT OF COUNTRY

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

3 ANNOUNCEMENT TO GALLERY

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

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

4.2 APOLOGIES

4.3 APPROVED

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.2 PROXIMITY

5.3 IMPARTIALITY

6 PUBLIC QUESTION TIME

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

Nil

6.2 PUBLIC QUESTION TIME

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

Nil

7.2 DEPUTATIONS

8 APPLICATIONS FOR LEAVE OF ABSENCE

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (21 JULY 2026)

OFFICER RECOMMENDATION

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

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

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 Choose an item. Click or tap to enter a date.

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.

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 Choose an item. Click or tap to enter a date.

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.

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 Choose an item. Click or tap to enter a date.

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.

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.
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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 Choose an item. Click or tap to enter a date.

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.

REPORT ATTACHMENTS

Nil

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 Choose an item. Click or tap to enter a date.

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.

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.
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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 Choose an item. Click or tap to enter a date.

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.

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.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

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.**

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,

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.

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- (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:



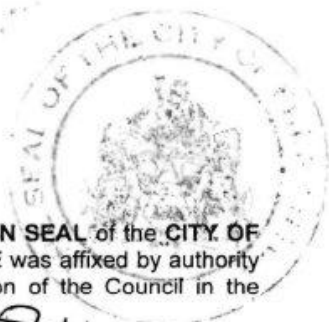
Mayor

Chief Executive Officer

JAMES O'NEILL
(Print full name)

GARY TUFFW
(Print full name)

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



MAYOR

CHIEF EXECUTIVE OFFICER

Bradley Pettitt
(Print Full Name)

PHILIP STJOHN
(Print Full Name)

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.

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6. 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 -

$$\frac{\text{Active Members* (Town of East Fremantle)}}{\text{Active Members* (Total)}} \times \text{Library Operating Costs (Budgeted)}$$

*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 <i>Town of East Fremantle Events Strategy 2026-2031</i>
	2 – <i>Town of East Fremantle Events Strategy 2026-2031</i>

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) East Fremantle Street Jam Neighbourhood Village Project launch (new). Activation running for several months)

	East Freo Bites and Beats (flagship event)
George Street	Spring Buzz Artist Workshop (new) Meet Me at Glasson – Neighbourhood Picnic (new) Autumn Hues Artist Workshop (new) 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) National Recycling Week Samson Tree and Wildlife Festival Winter Planting Days - TBC 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

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. adopts the **Events Strategy 2026-2031**;
2. endorses the **proposed calendar of events for the 2026/27 financial year**.

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



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Acknowledgement of Country

We acknowledge the Whadjuk Nyaongar 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



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





Our Vision

*"An inclusive, connected community,
balancing heritage, growth and sustainability."*

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: <i>Diverse, inclusive and supportive communities.</i> 1.1: Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities.	Outcome 2: <i>A sense of identity and belonging through culture, heritage and the arts.</i> 2.1: Maintain, enhance and celebrate the Town's heritage, character and identity.
Outcome 3: <i>Community health and wellbeing.</i>	Outcome 9: <i>A thriving economy.</i> 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.

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 utilised 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 assessment by the Town's Environmental Health Officers.



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 attractions 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: <i>Events are accessible, inclusive and represent our community</i>	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: <i>Local businesses and groups are engaged in delivering our events</i>	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: <i>Events are financially viable and environmentally conscious</i>	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: <i>Events are aligned with the Town's vision and strategic direction</i>	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



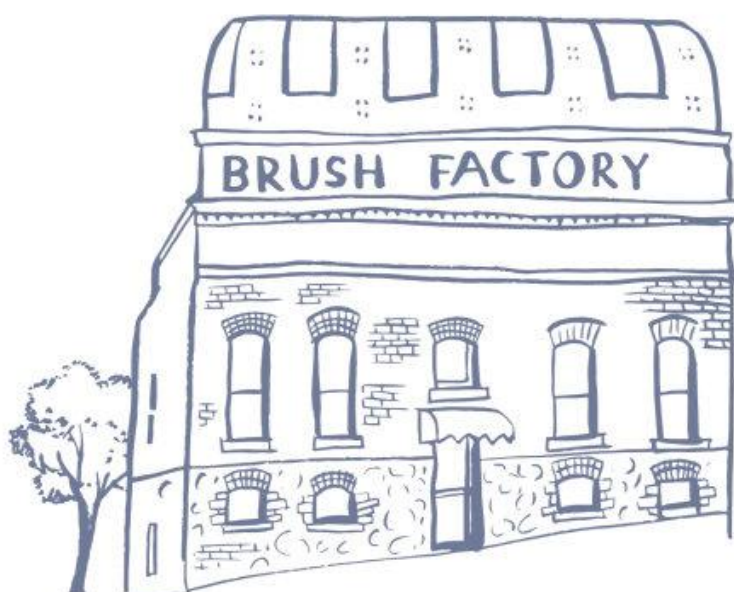
Community surveys



Media coverage



Social media engagement



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.

Understanding the Financials

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

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

A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require 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 Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

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.

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

Refer to 8 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.39 M	% Variance
YTD Budget	\$1.10 M	26.8%

Refer to 10 - Grants and Contributions

Fees and Charges		
YTD Actual	\$1.84 M	% Variance
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		
YTD Actual	\$0.22 M	% Spent
Amended Budget	\$0.56 M	(60.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.33 M	% Received
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

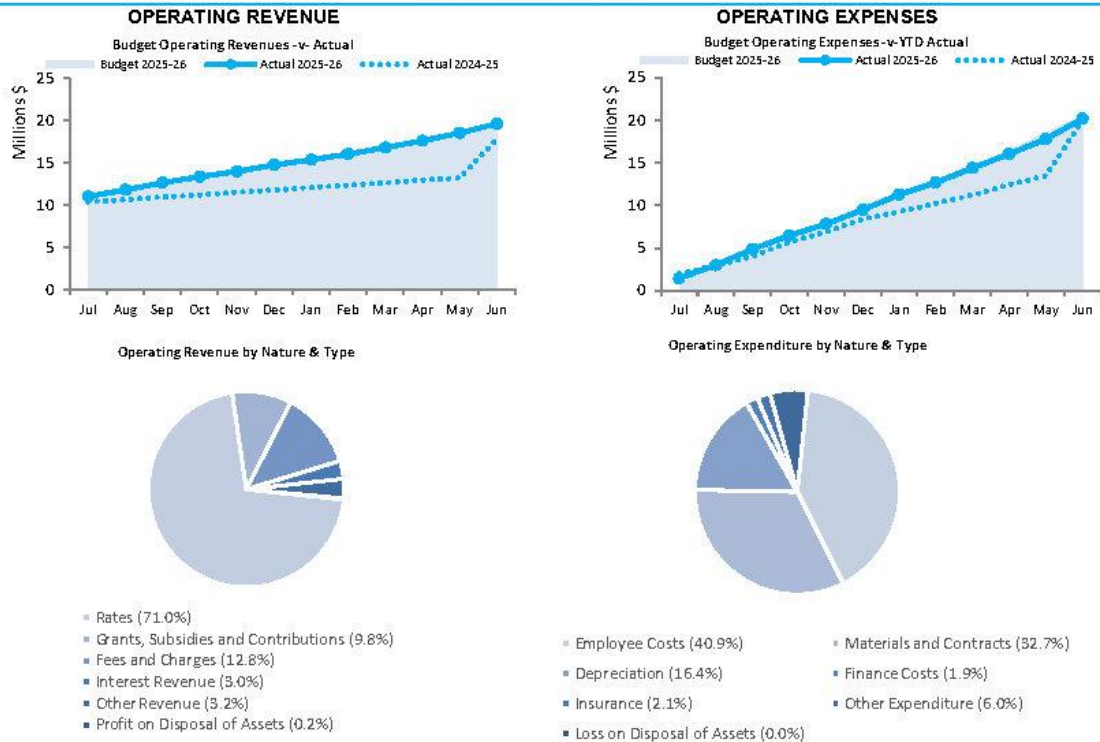
Report Preparation	
Prepared by:	Consultant
Reviewed by:	Executive Manager Corporate Services
Date Prepared:	10/08/2026

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

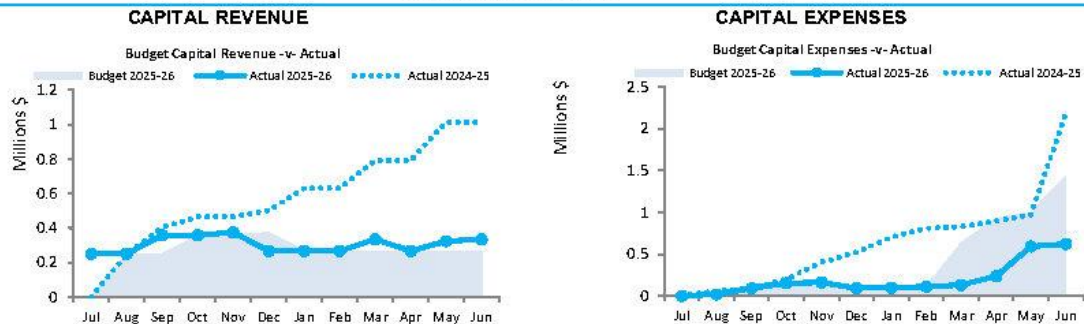
TOWN OF EAST FREMANTLE FOR THE PERIOD ENDED 30 JUNE 2026

KEY INFORMATION - GRAPHICAL

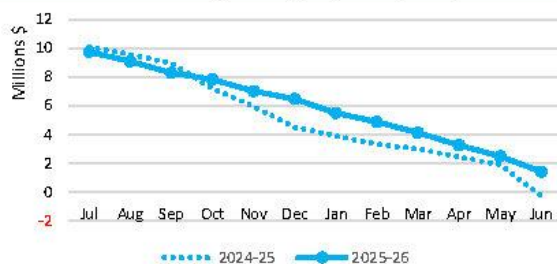
OPERATING ACTIVITIES



INVESTING ACTIVITIES



Closing funding surplus / (deficit)



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

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

CONSOLIDATED

		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* \$	Variance* %	Var.
	Note	(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	452,848	90,368	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	10,028,488
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*.

		Current Budget \$	YTD Budget (a) \$	YTD Actual (b)
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(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.

		Current Budget Opening 30 June 2026	Last Year Closing 30 June 2025	Year to 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 cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Comments/Notes - Investments and Cash Deposits

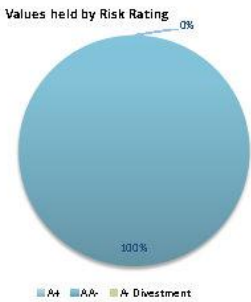
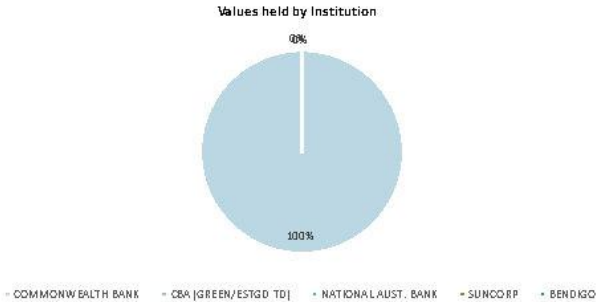
INSTITUTION	\$	(LT) RISK RATING	%
COMMONWEALTH BANK	\$6,468,738	AA-	100%
CBA (GREEN/ESTGD TD)	\$0	AA-	0%
NATIONAL AUSTRALIAN BANK	\$0	AA-	0%
SUNCORP	\$0	AA-	0%
BENDIGO	\$0	A- Divestment	0%
	\$6,468,738		100%

(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 decrease 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.

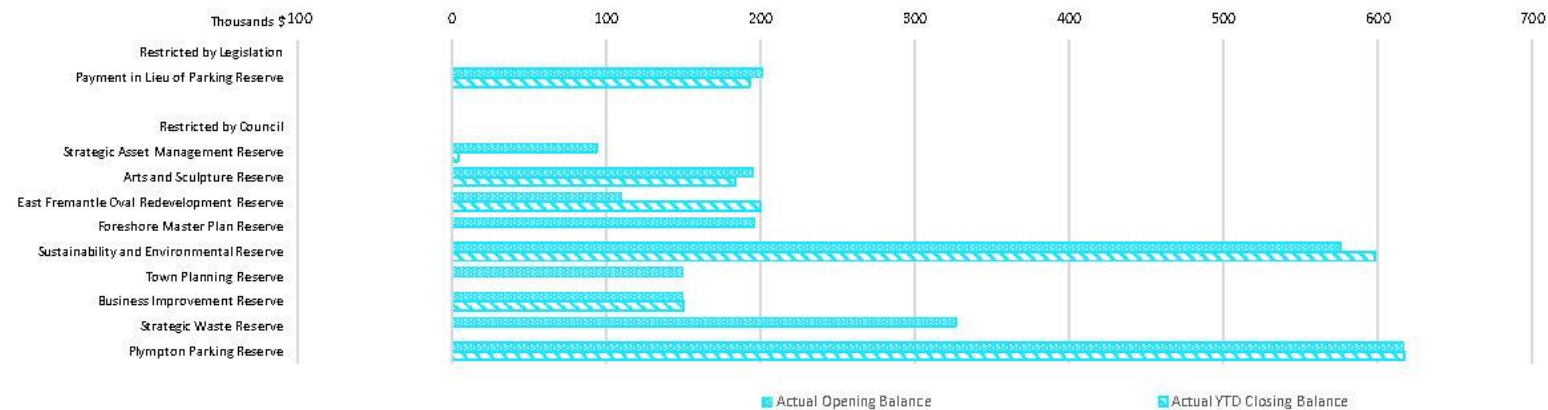
The Town's investment policy precludes investing in term deposits for more than 12 months.



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

4 RESERVE ACCOUNTS

Reserve name	Original Budget				Current Budget				Actual YTD Closing Balance
	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Payment in Lieu of Parking Reserve	201,385	0	0	201,385	201,385	0	(13,000)	188,385	201,385
Restricted by Council									
Strategic Asset Management Reserve	94,275	0	(90,000)	4,275	94,275	0	(90,000)	4,275	94,275
Arts and Sculpture Reserve	195,664	0	(91,000)	104,664	195,664	0	(11,500)	184,164	195,664
East Fremantle Oval Redevelopment Reserve	110,000	0	(110,000)	0	110,000	90,000	0	200,000	110,000
Foreshore Master Plan Reserve	196,344	0	(196,344)	0	196,344	0	(196,344)	0	196,344
Sustainability and Environmental Reserve	575,750	98,749	(364,499)	310,000	575,750	98,749	(199,950)	474,549	575,750
Town Planning Reserve	150,000	0	(150,000)	0	150,000	0	(150,000)	0	150,000
Business Improvement Reserve	150,000	0	0	150,000	150,000	0	0	150,000	150,000
Strategic Waste Reserve	326,684	0	(326,684)	0	326,684	0	(326,684)	0	326,684
Plympton Parking Reserve	616,667	0	0	616,667	616,667	0	0	616,667	616,667
	2,616,769	98,749	(1,329,527)	1,386,991	2,616,769	188,749	(987,473)	1,818,040	2,616,769
									1,946,830



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	264,788	157,881	157,881	138,912	4,091	143,003	14,878	83%	
E05208 Ford Ranger Super CO XLT DCI Diesel Space Cab	33,006	31,766	31,766	32,215	0	32,215	(450)	101%	Complete.
E12604 Toyota Hilux Dual Cab 4.0	33,006	35,597	35,597	35,597	0	35,597	(0)	100%	Complete.
E11692 Ford Ranger Double CO XLT Dual Cab 4.0 TDCI	37,700	35,844	35,844	35,895	0	35,895	(51)	100%	Complete.
E12613 Ford Ranger Single Cab Auto Diesel 4x2	33,006	31,766	31,766	32,215	0	32,215	(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.
Furniture & Equipment	10,000	25,681	25,681	13,878	0	13,878	11,803	54%	
E04606 General Allocation (Photocopy Corporate Benches)	10,000	25,681	25,681	13,878	0	13,878	11,803	54%	Complete.
Buildings	1,077,828	884,713	884,713	247,240	277,974	525,214	168,498	59%	
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 mbr or 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-conditions, 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 Riverstone 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 OPTS	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.
J12836 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 Olsson 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 Merry Cowan - routine park furniture replacement - remainder to playground replacements.
J11746 Drink Fountains	10,000	10,000	10,000	13,509	0	13,509	(3,509)	135%	Complete.
J12812 Flood-lighting Upgrade - Wauchope 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 - Olsson Park	10,000	10,000	10,000	0	0	0	10,000	0%	Decomposed as a budget saving.
J11747 Ukich 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	184,580	184,580	188,605	0	188,605	4,975	97%	
J12843 Riverstone 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
J12845 Preston Point Road - Between Pler 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 Pler 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	358,203	978,453	450,628	44%	

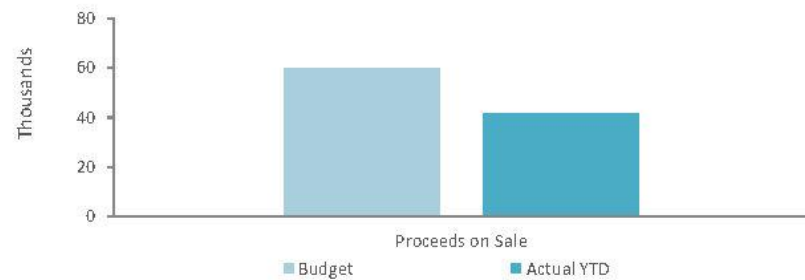
● Total Actual = Current Budget
● No Current Budget
● No YTD Actual
● Complete

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

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Current Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
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



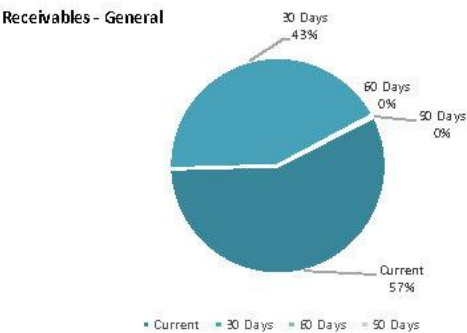
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

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

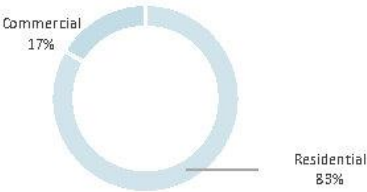
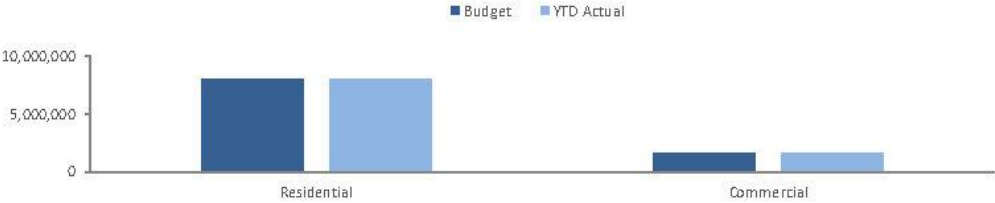


TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

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									
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.	New Loans			Principal Repayments		Principal Outstanding		Finance Costs	
		1 July 2025	Actual	Current Budget	Actual	Current Budget	Actual	Current Budget	Actual	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 materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. 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	1,096,908	1,096,908	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

GENERAL OPERATIONS

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)**

		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* \$	Variance* %	Var.
Note		(a) \$	(a) \$	(b) \$	(c) \$	(c) - (b) \$	[(c) - (b)]/(b) %	
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	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	0	265,909	265,909	265,909	0	0%	
	Payments for property, plant and equipment	(996,425)	(548,213)	(548,213)	(161,249)	388,964	71%	▼
	Amount attributable to investing activities	(996,425)	(282,304)	(282,304)	104,660	388,964	137%	
FINANCING ACTIVITIES								
	Transfers from reserves	110,000	0	0	0	0	0%	
	Repayment of borrowings	(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	1,886,991	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.

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.

Understanding the Financials

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

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

A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require 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 Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

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.

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

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**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 9 - 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

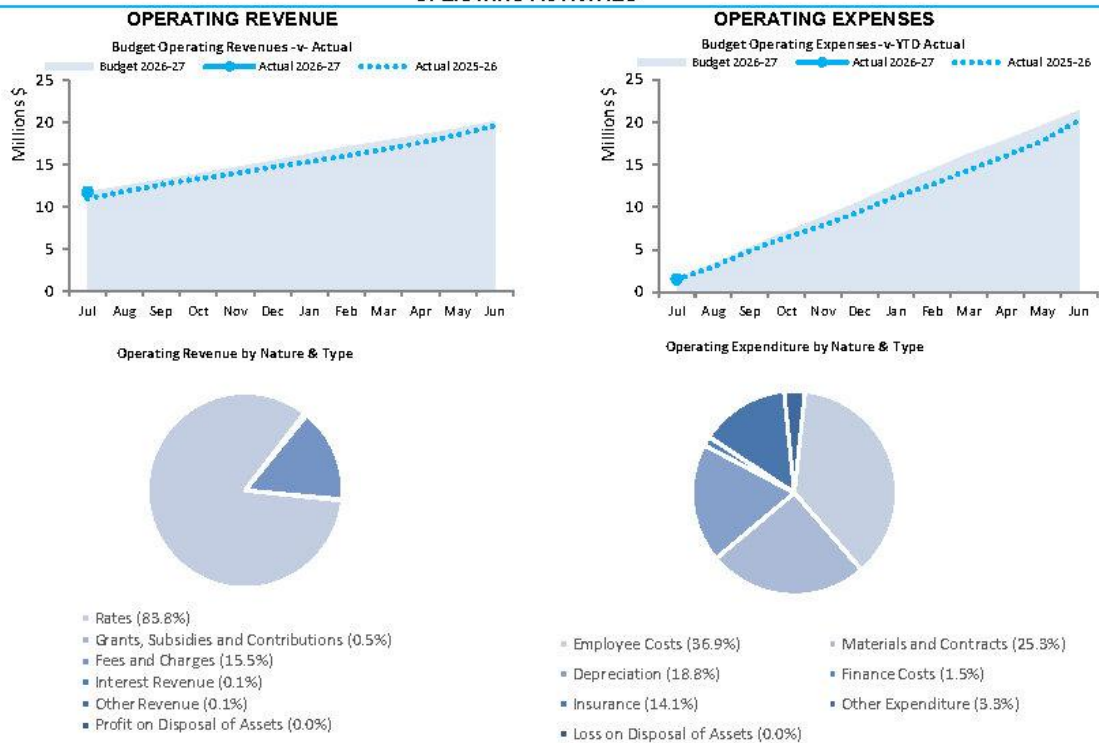
Report Preparation	
Prepared by:	Consultant
Reviewed by:	Executive Manager Corporate Services
Date Prepared:	10/03/2026

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

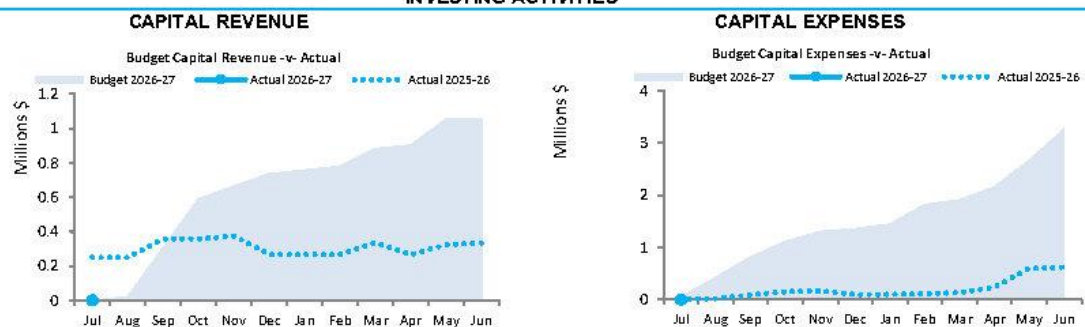
TOWN OF EAST FREMANTLE FOR THE PERIOD ENDED 31 JULY 2026

KEY INFORMATION - GRAPHICAL

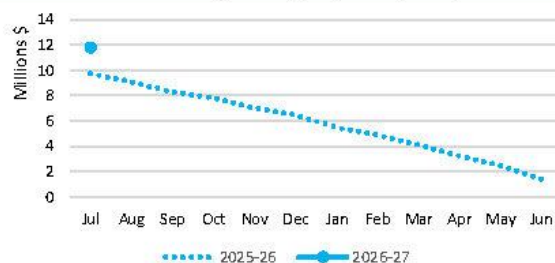
OPERATING ACTIVITIES



INVESTING ACTIVITIES



Closing funding surplus / (deficit)



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

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

CONSOLIDATED

		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* \$	Variance* %	Var.
Note		(a) \$	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES								
Revenue from operating activities								
	8	10,631,316	10,631,316	10,616,910	10,618,992	2,082	0.02%	▼
	10	1,366,311	1,366,311	60,340	60,388	48	0.08%	
		1,970,417	1,970,417	509,970	661,913	151,943	29.79%	▲
		147,899	147,899	9,781	6,828	(2,953)	(30.19%)	▼
		5,676,489	5,676,489	473,041	382,456	(90,585)	(19.15%)	▼
		266,484	266,484	22,206	17,906	(4,300)	(19.36%)	▼
	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								
		(6,090,500)	(6,090,500)	(402,325)	(386,555)	15,770	3.92%	▼
		(5,121,748)	(5,121,748)	(361,177)	(264,823)	96,354	26.68%	▼
		(403,135)	(403,135)	(28,120)	(12,958)	15,162	53.92%	▼
		(2,367,443)	(2,367,443)	(197,289)	(197,287)	2	0.00%	
		(255,508)	(255,508)	(15,511)	(15,523)	(12)	(0.08%)	
		(295,423)	(295,423)	(147,717)	(148,059)	(342)	(0.23%)	
		(6,027,186)	(6,027,186)	(502,266)	(462,653)	39,613	7.89%	▲
		(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%	
	2(b)	2,314,943	2,314,943	197,287	202,494	5,207	2.64%	
		1,093,582	1,093,582	10,192,003	10,428,607	236,604	2.32%	
INVESTING ACTIVITIES								
	10	1,055,774	1,055,774	22,123	0	(22,123)	(100.00%)	▼
	6	57,500	57,500	0	0	0	0.00%	
	5	(965,213)	(965,213)	(53,413)	(462)	52,951	99.14%	▼
	5	(2,305,702)	(2,305,702)	0	(1,320)	(1,320)	0.00%	
		(2,157,641)	(2,157,641)	(31,290)	(1,782)	29,508	94.30%	
FINANCING ACTIVITIES								
	4	1,679,859	1,679,859	0	0	0	0.00%	
	9	(165,617)	(165,617)	0	0	0	0.00%	
		(83,020)	(83,020)	0	(24,555)	(24,555)	0.00%	▼
	4	(430,000)	(430,000)	0	0	0	0.00%	
		1,001,222	1,001,222	0	(24,555)	(24,555)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
		62,837	62,837	62,837	1,390,953	1,328,116	2113.59%	▲
		1,093,582	1,093,582	10,192,003	10,428,607	236,604	2.32%	▲
		(2,157,641)	(2,157,641)	(31,290)	(1,782)	29,508	94.30%	▲
		1,001,222	1,001,222	0	(24,555)	(24,555)	0.00%	▼
		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*.

		Current Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	
Adjustments to operating activities				
Less: Profit on asset disposals	6	(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.

		Current Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to 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.

**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

INSTITUTION	\$	(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%

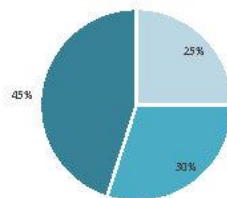
(LT) RISK RATING	PORTFOLIO LIMIT	\$	%
A+	MAX 100%	\$0	0%
AA-	MAX 100%	\$3,661,806	55%
AA (GREEN TERM DEPOSITS)	MAX 100%	\$0	0%
A- Divestment	MAX 100%	\$3,000,000	45%
BBB+ (DIVESTMENT)	MAX 80%	\$0	0%
		\$6,661,806	100%

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.

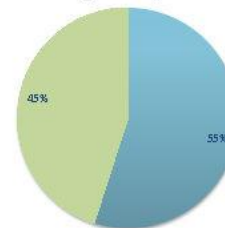
The Town's investment policy precludes investing in term deposits for more than 12 months.

Values held by Institution



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

Values held by Risk Rating

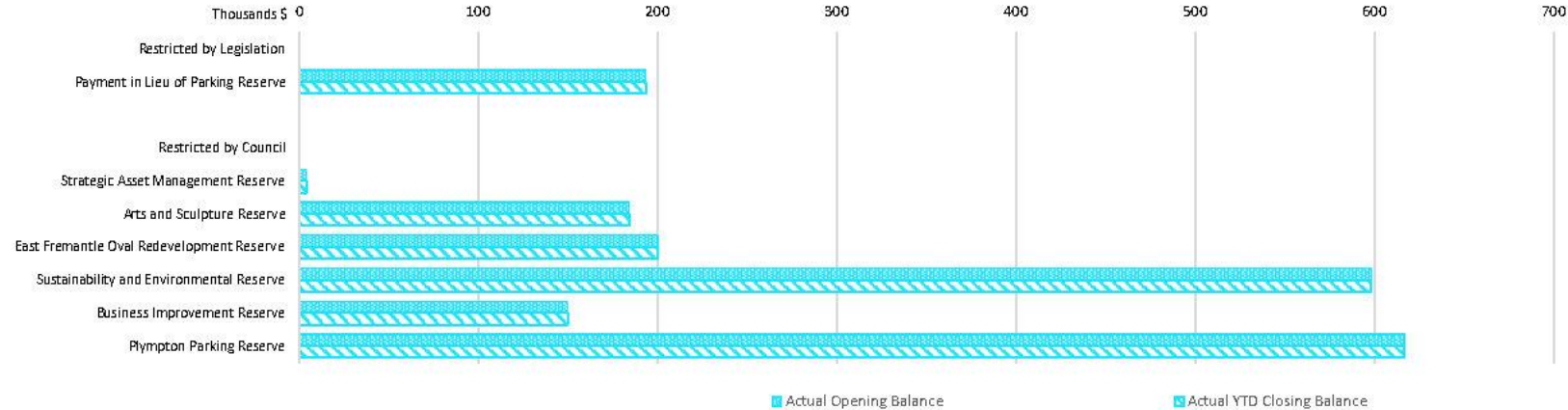


A+ AA- A- Divestment

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

4 RESERVE ACCOUNTS

Reserve name	Original Budget				Current Budget				Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation												
Payment in Lieu of Parking Reserve	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



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									
E11716 Mitsubishi Triton - single cab park utility	257,000	257,000	0	0	0	0	257,000	0%	
E11720 Kobalt Barossa - lawnmower	37,000	37,000	0	0	0	0	37,000	0%	
E08626 Honda Super One - EV x2 (Neighbourhood Unit)	150,000	150,000	0	0	0	0	150,000	0%	
	70,000	70,000	0	0	0	0	70,000	0%	
Furniture & Equipment									
E04633 General Allocation (Photocopier, Computer Monitors)	30,000	30,000	2,500	0	0	0	30,000	0%	
	30,000	30,000	2,500	0	0	0	30,000	0%	
Buildings									
J11745 Solar and Battery Installation East Fremantle Community Park, Solar Installation Town Hall, Depot and Dovenby House - carryover	678,213	678,213	44,248	820	397,393	398,213	280,000	0%	
J11738 East Fremantle Community Park - Miscellaneous Works - carryover	398,213	398,213	44,248	820	397,393	398,213	0	0%	
J14606 Buildings - General	200,000	200,000	0	0	0	0	200,000	0%	
	80,000	80,000	0	0	0	0	80,000	0%	
Infrastructure - roads									
J12851 LCU RB road safety interventions	1,728,052	1,728,052	0	0	850	850	1,728,202	0%	
J12852 King Street - George Street to Duke Street	150,000	150,000	0	0	0	0	150,000	0%	
J12853 George Street - Shared Space	160,000	160,000	0	0	0	0	160,000	0%	
J12854 Riverside Road, adjacent to Towns bund area	805,052	805,052	0	0	0	0	805,052	0%	
J12850 Riverside Road (Gwan Yacht club to Wayman reserve)	250,000	250,000	0	0	0	0	250,000	0%	
	360,000	360,000	0	0	850	850	359,150	0%	
Infrastructure - drainage									
J12761 Upgrade OM Pits to BEPs	15,000	15,000	0	0	0	0	15,000	0%	
	15,000	15,000	0	0	0	0	15,000	0%	
Infrastructure - parks & ovals									
J11728 Bn Upgrades	428,000	428,000	0	1,326	74,138	75,458	350,542	0%	
J11729 Park Benches and Gates	10,000	10,000	0	0	0	0	10,000	0%	
J11730 Shade Ball Replacement	20,000	20,000	0	0	0	0	20,000	0%	
J11675 Bore pump test/replacements	20,000	20,000	0	0	0	0	20,000	0%	
	45,000	45,000	0	0	0	0	45,000	0%	
Infrastructure - car parks									
J12812 Road-lighting Upgrade Wauchope Park - Carryover	100,000	100,000	0	132	74,138	74,270	25,730	0%	
J11747 Urbin Playground Replacement - carryover	120,000	120,000	0	1,188	0	1,188	118,812	1%	
J11725 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	20,000	20,000	0	0	0	0	20,000	0%	
	91,000	91,000	0	0	0	0	91,000	0%	
Infrastructure - car parks									
J12827 Carparks - General Allocation	20,000	20,000	0	0	0	0	20,000	0%	
	20,000	20,000	0	0	0	0	20,000	0%	
Infrastructure - footpaths									
J12843 Riverside Road (North side), adjacent to Wayman Reserve - carryover	118,650	118,650	0	0	0	0	118,650	0%	
J12846 Canning Hwy (north side), between Windsor Street and Oil Street	34,650	34,650	0	0	0	0	34,650	0%	
J12847 Canning Hwy (north side), between Oil Street and Walter Street	45,000	45,000	0	0	0	0	45,000	0%	
	40,000	40,000	0	0	0	0	40,000	0%	
	3,270,815	3,270,815	46,748	2,140	472,381	474,521	2,796,334	0%	

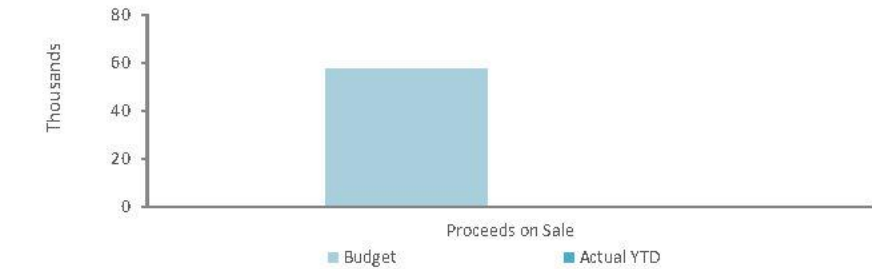
Total Actual = Current Budget
 No Current Budget
 No YTD Actual
 Complete

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

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Current Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
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
		5,000	57,500	52,500	0	0	0	0	0

*As at



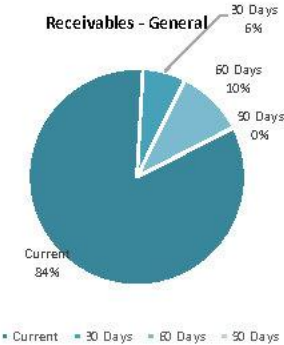
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

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	96.7%	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



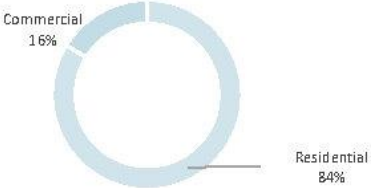
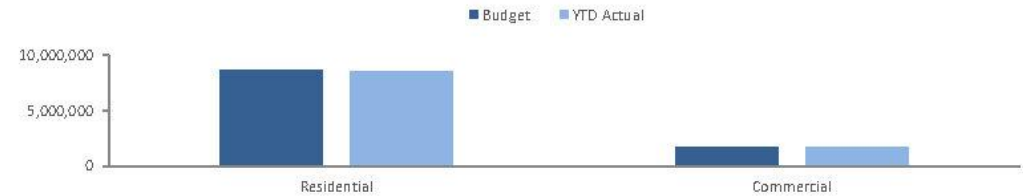
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

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 \$
Gross rental value						
Residential	0.066493	3,060	129,123,290	8,583,713	14,406	8,598,119
Commercial	0.125530	119	13,262,290	1,664,815	0	1,664,815
Sub-Total		3,179	142,385,580	10,248,528	14,406	10,262,934
Minimum payment						
Gross rental value						
Residential	1,442.00	245	4,610,180	353,290	0	353,290
Commercial	2,156.00	7	97,210	15,092	0	15,092
Sub-total		252	4,707,390	368,382	0	368,382
Total						10,631,316

Rate Revenue \$	YTD Actual Reassessed Rate Revenue \$	Total Revenue \$
8,585,795	0	8,585,795
1,664,815	0	1,664,815
10,250,610	0	10,250,610
353,290	0	353,290
15,092	0	15,092
368,382	0	368,382
		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		Principal Repayments		Principal Outstanding		Finance Costs	
			Actual	Current Budget	Actual	Current Budget	Actual	Current Budget	Actual	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 materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. 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.

Date	Description	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

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

12 STATEMENT OF FINANCIAL ACTIVITY

GENERAL OPERATIONS

		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* \$	Variance* %	Var.
Note		(a) \$	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES								
Revenue from operating activities								
	Rates	10,631,316	10,631,316	10,616,910	10,618,992	2,082	0.02%	▼
	Grants, subsidies and contributions	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	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	2,314,943	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	1,055,774	1,055,774	22,123	0	(22,123)	(100.00%)	▼
	Proceeds from disposal of assets	57,500	57,500	0	0	0	0.00%	
	Payments for property, plant and equipment	(367,000)	(367,000)	(9,167)	(0)	9,167	100.00%	▼
	Payments for construction of infrastructure	(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	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	(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)**

	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* \$	Variance* %	Var.
Note	(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	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	(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	200,000	200,000	0	0	0	0%	
Repayment of borrowings	(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 Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

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

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	PAPERSCOOT - (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 LAWN CARE 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 (PREVIOUSLY 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	PAPERSCOOT - (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

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



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

000253 000

TOWN OF EAST FREMANTLE
 PO BOX1097
 FREMANTLE WA 6959

Invoice date: 30/06/2026

Your account details

Invoice ref no: 0001742432
 Account no: [REDACTED]

Due date

21/07/2026

Total due inc GST

\$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

Payment options



Bill 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.

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												
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												
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												
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												
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

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												
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												
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												
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												
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												
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												
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												
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												
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												
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												
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

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:

- 5. 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;*
- 6. 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;*
- 7. Ensure that any information provided by the Town is consistent with current advice issued by relevant government agencies; and*
- 8. 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 'low 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.

17.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

OFFICER COMMENT/RECOMMENDATION:

That Council receives the report.

MOTION SUBMITTED BY CR HARRINGTON

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.

REPORT ATTACHMENTS

Nil

18 MATTERS BEHIND CLOSED DOORS

19 CLOSURE