

TOWN OF COTTESLOE



ATTACHMENTS

ORDINARY COUNCIL MEETING – 16 DECEMBER 2025

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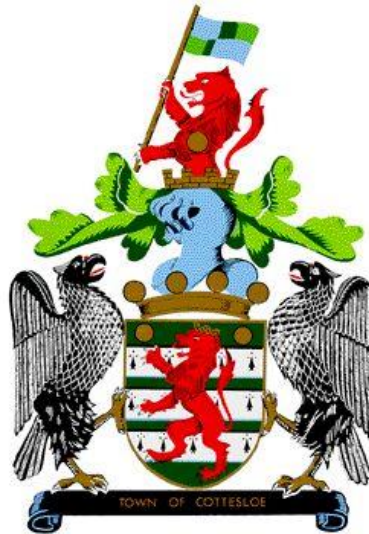
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TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.1A: LIST OF PAYMENTS - OCTOBER 2025



109 Broome Street, Cottesloe WA 6011

PO Box 606, Cottesloe WA 6911

Telephone: 08 9285 5000

ABN 19 624 630 520

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Office Hours: 8:30am to 4:30pm Monday to Friday

List of Monthly Payments
01 October 2025 to 31 October 2025

Cheque Payments			
Date	Creditor Name	Invoice Description	Inclusive Amount
09-10-2025	Town of Cottesloe	Petty Cash Replenishment	619.55
14-10-2025	City of Bayswater	Leave provision payment	2,032.87
Cheque Total			2,652.42

Electronic Funds Transfer Payments			
Date	Creditor Name	Invoice Description	Inclusive Amount
24-10-2025	AAAC Towing Pty Ltd	Vehicle towing services	333.30
24-10-2025	Alsco Pty Ltd	Hygiene Services	926.08
24-10-2025	AMS Technology Group Pty Ltd	Air conditioning maintenance services	1,108.25
13-10-2025	Area Safe Products Pty Ltd	Install bike rail	239.80
24-10-2025	Australia Post	Daily mail delivery and collection services	1,325.30
24-10-2025	Barrowman Holdings Pty Ltd	Office Refurbishment	20,567.90
24-10-2025	Blackwood & Sons	Lifting equipment and lubrication tools	588.20
24-10-2025	Bluecoast Consulting Engineers Pty Ltd	Consultancy services	8,470.00
24-10-2025	Boatshed Market Pty Ltd	Catering services	798.00
24-10-2025	Boral Resources (W.A.) Ltd	Supply concrete	340.70
24-10-2025	Bunnings Group Ltd	Purchase tools	188.91
24-10-2025	Carties Beach Pty Ltd ATF Bragg Family Trust T/A Limitless Promotions	Purchase cat tags	319.00
29-10-2025	Lindsay Mollison	Refund	241.63
24-10-2025	Clark Equipment	Bobcat repairs	354.89
13-10-2025	Corsign WA Pty Ltd	Signage services	2,134.00
24-10-2025	Corsign WA Pty Ltd	Signage services	522.50
06-10-2025	Councillor Brad Wylynko	Elected Members sitting fees & communications allowance	4,489.25
06-10-2025	Councillor Jeffrey R Irvine	Elected Members sitting fees & communications allowance	4,489.25
06-10-2025	Councillor Katy J Mason	Elected Members sitting fees & communications allowance	4,489.25
06-10-2025	Councillor Michael S Thomas	Elected Members sitting fees & communications allowance	4,489.25
13-10-2025	CSCH Pty Ltd T/As Charles Service Company	Consumables for public facilities	1,096.01
24-10-2025	CSCH Pty Ltd T/As Charles Service Company	Cleaning services	108.90
24-10-2025	Datacom Solutions (AU) Pty Ltd	Consultancy services: Software implementation	128.54
24-10-2025	David Gray & Co Pty Ltd	Purchase general waste bins	784.36
24-10-2025	Department Of Mines, Industry Regulation And Safety	Building services levies	33,772.90
13-10-2025	DFS Industrial & Environmental Services Pty Ltd	Street sweeping and drain cleaning services	9,391.25
24-10-2025	DFS Industrial & Environmental Services Pty Ltd	Street sweeping and drain cleaning services	550.00
24-10-2025	Diamond Hire	Cherry picker hire	800.00
24-10-2025	Direct Trades Supply Pty Ltd	Purchase plate compactor for asphalt repairs	1,750.00
24-10-2025	Eco Plumbing And Gas	Plumbing services	4,493.00
24-10-2025	Eco Shark Barrier Pty Ltd	Installation of Shark Barrier	66,000.00
13-10-2025	Flexi Staff Group Pty Ltd T/As Flexi Staff	Temporary staff	2,522.16
24-10-2025	Flexi Staff Group Pty Ltd T/As Flexi Staff	Temporary staff	4,391.53
24-10-2025	Galvins Plumbing Supplies	Water filter and drinking fountain parts	550.71
13-10-2025	Green Skills Inc	Garden maintenance	8,894.33
13-10-2025	Greenshed Pty Ltd Trading As Living Turf	Fertiliser supply	3,093.20
24-10-2025	Greenshed Pty Ltd Trading As Living Turf	Fertiliser supply and/or application	5,812.40
13-10-2025	Hays Specialist Recruitment (Australia) Pty Limited	Temporary staff	6,731.98
24-10-2025	Hays Specialist Recruitment (Australia) Pty Limited	Temporary staff	9,195.77
24-10-2025	Jtagz Pty Ltd	Dog tags purchase	323.95
24-10-2025	K&S Restorations Pty Ltd	Balustrade repairs	14,520.00
24-10-2025	Kercheval Engineering Australia Pty Ltd	Consultancy services	93,555.72

List of Monthly Payments
01 October 2025 to 31 October 2025

13-10-2025	LGIS	Insurance payment - installment	192,976.22
24-10-2025	Luxworks Traffic Control And Management Pty Ltd	Traffic management plan services	120.00
24-10-2025	Mackie Plumbing And Gas Pty Ltd	Plumbing services	1,012.00
24-10-2025	Major Motors Pty Ltd	Truck safety inspection	399.30
13-10-2025	Managed IT Pty Ltd	IT services and licences	19,639.95
24-10-2025	Managed IT Pty Ltd	IT services and licences	9,999.70
24-10-2025	Midshore Pty Ltd T/As Statewide Line Marking	Line marking services	440.00
24-10-2025	Miraplex Group Pty Ltd	Demolition services	3,105.45
06-10-2025	MK Touch Solutions Pty Ltd	Consultancy services	9,009.00
24-10-2025	Mosman Park Men's Community Shed Inc	Sculpture repair services	595.91
06-10-2025	Mrs Lorraine Young	Mayor allowance, meeting attendance fees & communications	13,972.50
24-10-2025	Ms Anna Gracie	Reimbursement: Catering and parking costs	33.87
06-10-2025	Ms Helen B Sadler	Elected Members sitting fees & communications allowance	4,489.25
24-10-2025	Ms Jacquelyne Pilkington	Reimbursement: Catering costs	221.85
06-10-2025	Ms Margaret C Bulbeck	Elected Members sitting fees & communications allowance	4,489.25
06-10-2025	Ms Melissa Harkins	Deputy Mayor sitting fees, communications and allowance	6,300.50
06-10-2025	Ms Sonja L Heath	Elected Members sitting fees & communications allowance	4,489.25
24-10-2025	Nu-Trac Rural Contracting	Beach cleaning services	3,740.00
24-10-2025	Omnicom Media Group Australia Pty Ltd	Publication services	652.77
24-10-2025	Perth Irrigation Centre	Supply Irrigation parts	1,920.40
24-10-2025	Pretzos Holdings Pty Ltd T/As Coastline Mowers	Purchase and repair of power tools	8,860.55
24-10-2025	Proficiency Group Pty Ltd	IT services	110.00
13-10-2025	PRW Contracting Pty Ltd T/A Claremont Asphalt	Supply and lay asphalt	1,210.00
24-10-2025	PRW Contracting Pty Ltd T/A Claremont Asphalt	Drain installation services	14,300.00
24-10-2025	Scotts Scrubbing & Sweeping Services Pty Ltd	Cleaning services	6,215.00
24-10-2025	Securex Pty Ltd	Security alarm monitoring services	114.40
24-10-2025	Seek Limited	Job vacancy advertising services	979.00
24-10-2025	Talis Consultants Pty Ltd	Consultancy services	1,237.50
13-10-2025	The Trustee For Downundr T/As Down Under Stump Grinding	Stump grinding services	550.00
13-10-2025	The Trustee For Identity Matters Trust	Mat purchases	735.80
24-10-2025	The Trustee For Richesrules Family Trust T/As AB Trees	Arborist services	2,200.00
29-10-2025	Marjorie White	Refund	4,271.55
24-10-2025	T-Quip	Street sweeper and mower purchases, and mower repairs	180,010.38
24-10-2025	Ultimo Catering & Events Pty Ltd	Catering services	297.95
24-10-2025	Valrose Pty Ltd	Consultancy services - ERP	5,427.49
06-10-2025	WA Treasury Corporation	Loan repayment	223,274.72
24-10-2025	Western Metropolitan Regional Council	Waste disposal charges	20,344.89
13-10-2025	Winc Australia Pty Limited	Stationery items and office consumables	433.81
24-10-2025	Winc Australia Pty Limited	Stationery items and office consumables, protective work wear	718.97
24-10-2025	Work Clobber	Protective clothing purchases	584.00
24-10-2025	Celeste Coleman	Refund	1,000.00
24-10-2025	Regan Blyth	Refund	1,000.00
29-10-2025	Joanne Gale	Refund	6,492.34
14-10-2025	Kathryn Rumball	Refund	2,381.26
14-10-2025	Kathryn Rumball	Refund	2,552.87
09-10-2025	D. A. Young	Refund	1,000.00
09-10-2025	Tamara Kennedy	Refund	1,000.00
09-10-2025	Artvisory P/L	Refund	1,000.00
09-10-2025	Kean Enterprises	Refund	1,000.00
09-10-2025	Michael Jacobsen	Refund	1,500.00
09-10-2025	Surfing Western Australia	Refund	1,000.00
09-10-2025	Evgenia Moore	Refund	500.00
09-10-2025	Classic Home & Garage Innovations Pty Ltd	Refund	1,000.00
09-10-2025	Jason Huizenga	Refund	1,500.00
09-10-2025	Yingfei Shi	Refund	1,200.00
09-10-2025	Powell Building Pty Ltd	Refund	1,500.00
09-10-2025	K. Jecks & B. Winterfold	Refund	1,000.00
09-10-2025	Wandoo Building Co	Refund	1,500.00
09-10-2025	Adrian Zorzi Pty Ltd	Refund	1,500.00
09-10-2025	Lena Eyad Audeh	Refund	2,000.00

List of Monthly Payments

01 October 2025 to 31 October 2025

16-10-2025	CSCH Pty Ltd	Consumables for public facilities	536.66
16-10-2025	Mackie Plumbing And Gas Pty Ltd	Plumbing services	2,352.63
16-10-2025	Hays Specialist Recruitment (Australia) Pty Limited	Labour hire	4,813.12
16-10-2025	E Group Holdings Pty Ltd	Fire testing and maintenance	232.65
16-10-2025	Nina Vecchi	Refund	1,000.00
16-10-2025	Posteritas Pty Ltd	Refund	30,000.00
13-10-2025	Tangent Nominees Pty Ltd	Refund	2,389.63
13-10-2025	Nina Vecchi	Refund	2,610.00
16-10-2025	S & A Smash Repairs	Excess payment	300.00
EFT Total			1,150,226.51

List of Monthly Payments
01 October 2025 to 31 October 2025

Credit Card Payments (Chief Executive Officer)			
Date	Creditor Name	Invoice Description	Inclusive Amount
29-09-2025	Card Fee	Cardholder fee	9.00
Credit Card Total			9.00

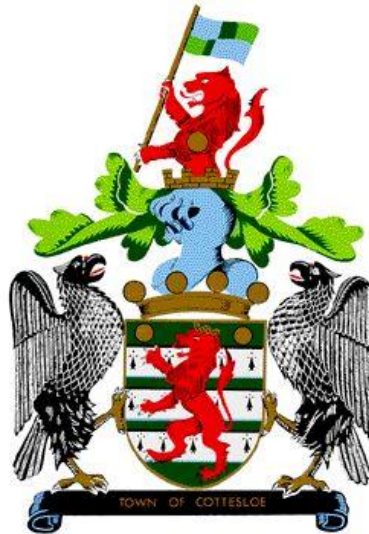
Credit Card Payments (Director of Corporate and Community Service)			
Date	Creditor Name	Invoice Description	Inclusive Amount
29-08-2025	Howies Windscreens	Supply and install front windscreen to T590 Bobact	682.00
01-09-2025	Adobe	Software licence charges	32.99
01-09-2025	Coles online	Catering	121.95
02-09-2025	Epic Office Furniture	Office furniture - Standing desk and freight	739.00
08-09-2025	Town of Cottesloe	Community Donation - Perth Centre for Photograph - Venue hire	435.00
08-09-2025	SQ Sweet on Cupcakes	Catering services	406.30
08-09-2025	Kelyn Training	Traffic management training	1,240.00
10-09-2025	Adobe	Software licence charges	5.07
10-09-2025	Starlink	Internet services	139.00
10-09-2025	APACE Aid incorporated	Plant supplies	34.54
12-09-2025	Perth Mint	Gifts for Citizenship Ceremony	89.76
12-09-2025	R U OK Limited	Catering services	50.70
12-09-2025	Australia Institute of Management	Training course	1,189.00
15-09-2025	Adobe	Software licence charges	949.85
17-09-2025	Aquatic Weed Management Training	Refund for training course	-99.00
22-09-2025	Hydrahose WA Pty Ltd	Install hose on a grab bucket attachment	96.56
22-09-2025	Adobe	Software licence charges	87.99
23-09-2025	Mailchimp	Software licence charges	59.54
25-09-2025	Adobe	Software licence charges	22.39
25-09-2025	Construction Training	CTF - Office fit-out at the Civic Centre	200.00
26-09-2025	eBay	Animal Trap - Live Catch	77.34
26-09-2025	Spit Roast	Deposit for Staff Function 2025	50.60
29-09-2025	Card Fee	Cardholder fee	9.00
Credit Card Total			6,619.58

List of Monthly Payments
01 October 2025 to 31 October 2025

Shell Fuel Card - September 2025			
Date	Creditor Name	Invoice Description	Inclusive Amount
21-10-2025	Card Number 11066565	Fueld Purchases - 1HOH345	339.51
21-10-2025	Card Number 11066571	Fueld Purchases - 1HRH174	178.16
21-10-2025	Card Number 11066576	Fueld Purchases - 1HVS060	188.19
21-10-2025	Card Number 11066579	Fueld Purchases - 1HZF134	318.75
21-10-2025	Card Number 11066580	Fueld Purchases - 1HZM771	436.74
21-10-2025	Card Number 11066562	Fueld Purchases - 1ICU511	171.39
21-10-2025	Card Number 11591684	Fueld Purchases - 1IOM312	88.79
21-10-2025	Card Number 11066574	Fueld Purchases - 1EXZ241	311.51
21-10-2025	Card Number 11075428	Fueld Purchases - 1GIZ365	211.20
21-10-2025	Card Number 11066559	Fueld Purchases - 1GXJ065	606.09
21-10-2025	Card Number 11075430	Fueld Purchases - 1HIY954	116.49
21-10-2025	Card Number 11066566	Fueld Purchases - 1HJT268	235.37
21-10-2025	Card Number 11102758	Fueld Purchases - 1HRG905	366.88
21-10-2025	Card Number 11066581	Fueld Purchases - 1HTF613	234.69
21-10-2025	Card Number 11075431	Fueld Purchases - 1HWK612	395.47
21-10-2025	Card Number 11066556	Fueld Purchases - 1HWL927	424.11
21-10-2025	Card Number 11075433	Fueld Purchases - 1IGH329	197.21
21-10-2025	Card Number 11252987	Fueld Purchases - 1IKR539	119.01
21-10-2025	Card Number 11480573	Fueld Purchases - 1IPU312	312.04
21-10-2025	Card Number 11066577	Fueld Purchases - DIESEL	70.60
21-10-2025	Card Number 11066569	Fueld Purchases - PETROL	104.85
Fuel Card Total			5,427.05

Other Payments (including Direct Debits)			
Date	Creditor Name	Invoice Description	Inclusive Amount
09-10-2025	Town of Cottesloe	Payroll - salaries and wages	2,082.00
09-10-2025	Town of Cottesloe	Payroll - salaries and wages	255,944.39
23-10-2025	Town of Cottesloe	Payroll - salaries and wages	234,038.45
27-10-2025	Town of Cottesloe	Payroll - salaries and wages	322.69
10-10-2025	Superchoice	Superannuation payment	51,087.77
27-10-2025	Superchoice	Superannuation payment	51,641.65
03-10-2025	Commonwealth Bank of Australia	Merchant fees	2,766.89
21-10-2025	National Bank of Australia	Account fees	62.53
30-10-2025	National Bank of Australia	Nab Connect - Access fee	18.16
31-10-2025	National Bank of Australia	Merchant fees	7.00
31-10-2025	National Bank of Australia	Merchant fees	296.91
31-10-2025	National Bank of Australia	Merchant fees	2,936.71
15-10-2025	Bpoint	Bpoint transfer fees	76.34
31-10-2025	Bpay	National Bpay charge	304.00
Other Total			601,585.49
Grand Total			1,764,487.18

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.2A:
MONTHLY FINANCIAL REPORT 1 JULY 2025 TO 31
OCTOBER 2025**

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	11,709,122	11,789,459	12,302,333	512,874	4.35%	
Rates excluding general rates	155,337	0	6,159	6,159	0.00%	
Grants, subsidies and contributions	427,658	61,138	41,506	(19,632)	(32.11%)	
Fees and charges	5,586,499	3,315,743	3,110,988	(204,755)	(6.18%)	
Interest revenue	704,100	96,500	74,885	(21,615)	(22.40%)	
Other revenue	175,018	58,339	47,612	(10,727)	(18.39%)	
Profit on asset disposals	(36,000)	12,000	0	(12,000)	(100.00%)	
	18,721,734	15,333,179	15,583,483	250,304	1.63%	
Expenditure from operating activities						
Employee costs	(8,407,818)	(2,802,606)	(2,716,310)	86,296	3.08%	
Materials and contracts	(8,937,496)	(2,769,488)	(2,506,065)	263,423	9.51%	
Utility charges	(320,100)	(106,700)	(117,625)	(10,925)	(10.24%)	
Depreciation	(3,320,987)	0	0	0	0.00%	
Finance costs	(204,180)	(69,203)	(75,092)	(5,889)	(8.51%)	
Insurance	(236,007)	(236,007)	(222,666)	13,341	5.65%	
Other expenditure	(339,462)	(72,080)	(85,184)	(13,104)	(18.18%)	
	(21,766,050)	(6,056,084)	(5,722,942)	333,142	5.50%	
Non cash amounts excluded from operating activities	2(c)	3,356,987	(12,000)	0	12,000	100.00%
Amount attributable to operating activities	312,671	9,265,095	9,860,541	595,446	6.43%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,711,466	0	0	0	0.00%	
Proceeds from disposal of assets	121,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	35,069	0	0	0	0.00%	
Proceeds on disposal of financial assets at fair value through profit and loss	35,802	0	0	0	0.00%	
	2,903,337	0	0	0	0.00%	
Outflows from investing activities						
Right of use assets recognised	0	0	(35,542)	(35,542)	0.00%	
Payments for property, plant and equipment	(858,492)	(450,914)	(436,563)	14,351	3.18%	
Payments for construction of infrastructure	(3,020,379)	(449,488)	(439,045)	10,443	2.32%	
Payments for financial assets at amortised cost - self supporting loans	35,802	0	0	0	0.00%	
	(3,843,069)	(900,402)	(911,150)	(10,748)	(1.19%)	
Amount attributable to investing activities	(939,732)	(900,402)	(911,150)	(10,748)	(1.19%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	190,000	0	0	0	0.00%	
	190,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(70,945)	0	0	0	0.00%	
Repayment of borrowings	(376,184)	(167,355)	(167,355)	0	0.00%	
Transfer to reserves	(389,773)	0	0	0	0.00%	
	(836,902)	(167,355)	(167,355)	0	0.00%	
Amount attributable to financing activities	(646,902)	(167,355)	(167,355)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a)	1,273,963	1,273,963	1,532,776	258,813	20.32% ▲
Amount attributable to operating activities		312,671	9,265,095	9,860,541	595,446	6.43%
Amount attributable to investing activities		(939,732)	(900,402)	(911,150)	(10,748)	(1.19%)
Amount attributable to financing activities		(646,902)	(167,355)	(167,355)	0	0.00%
Surplus or deficit after imposition of general rates		(0)	9,471,301	10,314,812	843,511	8.91%

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 ▲ Indicates a variance with a positive impact on the financial position.
 ▼ Indicates a variance with a negative impact on the financial position.
 Refer to Note 3 for an explanation of the reasons for the variance.

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2025

	Actual 30 June 2025	Actual as at 31 October 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	9,757,546	15,595,642
Trade and other receivables	1,372,503	5,808,653
Other financial assets	2,472,907	2,472,907
Inventories	8,920	8,920
Other assets	242,098	238,432
TOTAL CURRENT ASSETS	13,853,974	24,124,554
NON-CURRENT ASSETS		
Trade and other receivables	147,335	147,335
Other financial assets	119,429	119,429
Investment in associate	763,391	763,391
Property, plant and equipment	73,753,135	74,189,699
Infrastructure	68,682,493	69,121,537
Right-of-use assets	1,177,553	1,213,095
TOTAL NON-CURRENT ASSETS	144,643,336	145,554,486
TOTAL ASSETS	158,497,310	169,679,040
CURRENT LIABILITIES		
Trade and other payables	2,835,829	4,140,919
Lease liabilities	48,272	48,272
Borrowings	376,184	208,829
Employee related provisions	1,493,764	1,677,218
TOTAL CURRENT LIABILITIES	4,754,049	6,075,238
NON-CURRENT LIABILITIES		
Lease liabilities	1,243,823	1,243,823
Borrowings	1,377,793	1,377,793
Employee related provisions	132,611	132,611
TOTAL NON-CURRENT LIABILITIES	2,754,227	2,754,227
TOTAL LIABILITIES	7,508,276	8,829,465
NET ASSETS	150,989,034	160,849,575
EQUITY		
Retained surplus	26,143,581	36,004,122
Reserve accounts	8,341,979	8,341,979
Revaluation surplus	116,503,474	116,503,474
TOTAL EQUITY	150,989,034	160,849,575

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 October 2025
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	10,069,633	9,757,546	15,595,642
Trade and other receivables	1,127,433	1,372,503	5,808,653
Other financial assets	0	2,472,907	2,472,907
Inventories	8,960	8,920	8,920
Other assets	424	242,098	238,432
	11,206,450	13,853,974	24,124,554
Less: current liabilities			
Trade and other payables	(1,399,202)	(2,835,829)	(4,140,919)
Other liabilities	(62,261)	0	0
Lease liabilities	20,084	(48,272)	(48,272)
Borrowings	0	(376,184)	(208,829)
Employee related provisions	(1,157,500)	(1,493,764)	(1,677,218)
	(2,598,879)	(4,754,049)	(6,075,238)
Net current assets	8,607,571	9,099,925	18,049,316
Less: Total adjustments to net current assets	2(b) (8,607,571)	(7,567,149)	(7,734,504)
Closing funding surplus / (deficit)	0	1,532,776	10,314,812

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(8,694,160)	(8,341,979)	(8,341,979)
Less: Financial assets at amortised cost - self supporting loans	0	(72,907)	(72,907)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans	106,673		
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	(20,084)	48,272	48,272
- Current portion of borrowings	0	376,184	208,829
- Current portion of employee benefit provisions held in reserve	0	423,281	423,281
Total adjustments to net current assets	2(a) (8,607,571)	(7,567,149)	(7,734,504)

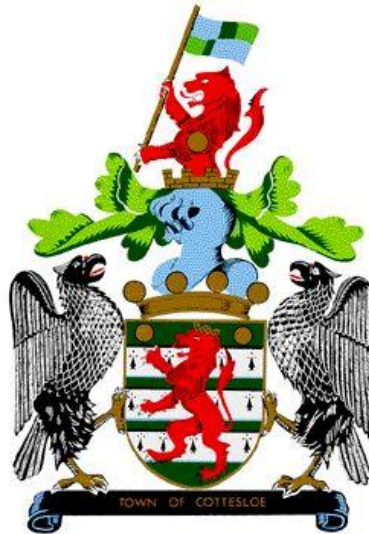
(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 October 2025	YTD Actual 31 October 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	36,000	(12,000)	0
Add: Depreciation	3,320,987	0	0
Total non-cash amounts excluded from operating activities	3,356,987	(12,000)	0

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 local governments' operational cycle.

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.3A: LIST OF PAYMENTS - NOVEMBER 2025



109 Broome Street, Cottesloe WA 6011

PO Box 606, Cottesloe WA 6911

Telephone: 08 9285 5000

ABN 19 824 630 520

Email: town@cottesloe.wa.gov.au Web: www.cottesloe.wa.gov.au

Office Hours: 8:30am to 4:30pm Monday to Friday

List of Monthly Payments
01 November 2025 to 30 November 2025

Cheque Payments			
Date	Creditor Name	Invoice Description	Inclusive Amount
18-11-2025	Alinta Energy	Gas Supply	228.20
Cheque Total			228.20

Electronic Funds Transfer Payments			
Date	Creditor Name	Invoice Description	Inclusive Amount
03-11-2025	AlSCO Pty Ltd	Cleaning services	926.08
03-11-2025	AMS Technology Group Pty Ltd	Airconditioner maintenance	261.25
14-11-2025	Anjalie Group Pty Ltd	Fertiliser application	660.00
03-11-2025	Anjalie Group Pty Ltd	Fertiliser application	660.00
14-11-2025	Australia Post	Daily mail delivery and collection services	973.72
14-11-2025	Australian Institute Of Building Surveyors	Building surveyor membership	420.00
14-11-2025	Australian Institute Of Company Directors	AICD Membership	750.00
03-11-2025	Blackwood & Sons	Respirators	281.60
14-11-2025	Boatshed Market Pty Ltd	Catering services	530.00
03-11-2025	Bob Jane T-Mart	Tyre Servicing	468.00
14-11-2025	Boral Resources (W.A.) Ltd	Supply concrete	332.78
14-11-2025	Briteshine Cleaning & Maintenance Services Pty Ltd	Consumables public facilities	14,166.83
03-11-2025	Briteshine Cleaning & Maintenance Services Pty Ltd	Consumables public facilities	2,749.78
03-11-2025	Building Certification Services WA Pty Ltd	Certificate of design compliance	990.00
03-11-2025	Bunnings Group Ltd	Maintenance supplies	2,817.05
03-11-2025	Cat Welfare Society Inc T/A Cat Haven	Adoption report	11.00
19-11-2025	Christopher Hayes	Other Refund	6,159.16
19-11-2025	Damien Kastel	Bond Refund	1,500.00
14-11-2025	Datacom Solutions (AU) Pty Ltd	Consultancy services: Software implementation	24,485.73
14-11-2025	Department Of Fire & Emergency Services	ESL payment	618,878.87
03-11-2025	Department Of Transport	Disclosure of information fee	2,810.10
03-11-2025	DFS Industrial & Environmental Services Pty Ltd	Drainage maintenance and street sweeping	7,799.00
03-11-2025	Diamond Hire	Cherry picker hire	748.00
03-11-2025	DN Construction Group Pty Ltd	Bench Repair	165.00
14-11-2025	Dogs Refuge Home (WA) Incorporated	Dog Kennel usage fees	10,670.00
03-11-2025	Dormakaba Australia Pty Ltd	Automatic door repair	939.14
03-11-2025	E Group Holdings Pty Ltd	Emergency system maintenance and testing (Fire)	232.65
14-11-2025	EEO Specialists Pty Ltd	Consultancy services	324.50
14-11-2025	Electricity Generation And Retail Corporation	Electricity costs - Streetlights and other	41,368.44
03-11-2025	FJ Fitz & Co Pty Ltd T/A FJ Fitzsimmons & Co	Supply and install soakwells plus maintenance	45,531.20
03-11-2025	Flexi Staff Group Pty Ltd	Labour hire	6,201.55
14-11-2025	GBCC Pty Ltd	Rendering and painting	6,347.00
14-11-2025	General Lighting Services WA	Lighing repairs	1,362.55
03-11-2025	GPC Asia Pacific Pty Ltd	Vehicle parts	144.65
14-11-2025	Grace Records Management (Australia) Pty Ltd	Document maintenance and storage solutions	3,936.44
14-11-2025	Grech Nossiter Family Trust	Training materials and consultancy	6,006.00
03-11-2025	Green Skills Inc	Maintenance of plants and gardens	9,955.37
03-11-2025	Greenshed Pty Limited	Civic centre lawns maintenance	1,026.30
14-11-2025	Hames Sharley (WA) Pty Ltd	Consultancy project services	1,073.88
03-11-2025	Hames Sharley (WA) Pty Ltd	Consultancy project services	756.25
19-11-2025	Harriet McMicking	Other Refund	1,561.76
14-11-2025	Hays Specialist Recruitment (Australia) Pty Limited	Temporary staff	7,452.37

Date	Creditor Name	Invoice Description	Inclusive Amount
03-11-2025	Hays Specialist Recruitment (Australia) Pty Limited	Temporary staff	3,352.00
14-11-2025	Helene Pty Ltd	Temporary staff	1,171.92
03-11-2025	Helene Pty Ltd	Temporary staff	8,297.16
14-11-2025	Iron Mountain Australia Group Pty Ltd	Document maintenance and storage solutions	994.42
14-11-2025	Kennedy's (Australasia) Partnership	Legal consultancy	5,936.15
03-11-2025	Kevrek (Australia) Pty Ltd	Repair truck	399.96
03-11-2025	Khlid, Haibah	Bee hive relocation services	1,100.00
14-11-2025	L G Software Solutions Pty Ltd	HR Software subscription	39,586.80
03-11-2025	L.I (WA) PTY LTD T/A Living Iron	Civic centre gate repair	873.00
14-11-2025	Landgate - VGO	Enquiries, ownership matters	312.98
03-11-2025	Local Government Professionals Australia WA	Induction module - training for staff	2,580.00
03-11-2025	Luxworks Traffic Control And Management Pty Ltd	TMP implementation	1,214.40
03-11-2025	Mackie Plumbing And Gas Pty Ltd	Investigate and repair blockage	490.50
14-11-2025	Major Motors Pty Ltd	Truck safety inspection	1,339.24
03-11-2025	Major Motors Pty Ltd	Truck safety inspection	1,197.90
14-11-2025	Managed IT Pty Ltd	IT services and licences	14,704.80
03-11-2025	Managed IT Pty Ltd	IT services and licences	10,848.02
14-11-2025	Mcleods Lawyers Pty Ltd	Legal services	5,893.55
03-11-2025	Mcleods Lawyers Pty Ltd	Legal services	5,594.60
14-11-2025	Mcmullen Nolan Group Pty Ltd	Consultancy services	8,580.00
03-11-2025	Miraplex Group Pty Ltd	Footpath replacement	2,568.10
14-11-2025	Mr Neil D Saggars	Verge Rabate	500.00
14-11-2025	Ms Jacquelyne Pilkington	Reimbursement: Catering costs	112.30
03-11-2025	Nu-Trac Rural Contracting	Beach cleaning services	8,360.00
14-11-2025	Omnicom Media Group Australia Pty Ltd	Publication services	2,348.50
14-11-2025	Perth Aquatic, Seed, & Ecological Services Pty Ltd	Pond Service	330.00
03-11-2025	Perth Irrigation Centre	Supply irrigation parts	928.25
03-11-2025	Perth Power Pty Ltd	Electricity pole disconnection and inspection	357.50
03-11-2025	Pipeline Irrigation	Repair reticulation	1,106.60
03-11-2025	Positively Green Pty Ltd	Fertiliser application	484.00
03-11-2025	Pretzos Holdings Pty Ltd T/As Coastline Mowers	Automotive servicing	8,444.65
14-11-2025	PRW Contracting Pty Ltd	Supply and lay asphalt	5,830.00
03-11-2025	Quadient Finance Australia Pty Ltd	Folding machine lease	411.40
03-11-2025	Quito Pty Ltd Atf Quito Unit Trust T/As Benara Nurseries	Supply Norfolk Island Pine Trees	2,465.10
03-11-2025	Reece Australia Pty Ltd - Home Branch - Claremont	Hose fitting for showers	82.36
19-11-2025	Regan Blyth	Bond Refund	1,000.00
14-11-2025	Relationships Australia Western Australia Incorporated	Employee Assistance Program Services	440.00
03-11-2025	Relationships Australia Western Australia Incorporated	Employee Assistance Program Services	440.00
14-11-2025	Ricoh Australia Pty Ltd	Printing Services	1,570.20
14-11-2025	Seaview Community Kindergarten	Community Grant	2,000.00
03-11-2025	Securex Pty Ltd	Security alarm monitoring	57.20
14-11-2025	Solve Property Group Pty Ltd	Clubhouse redevelopment	2,420.00
03-11-2025	Southside Powder Coaters Pty Ltd	Seat bench powder coating	330.00
03-11-2025	Speca, Quirino T/As Specia Fabrications	Replace stabilizing legs on trailer	2,783.11
14-11-2025	Stantec Australia Pty Ltd	Traffic management services	9,967.65
03-11-2025	Stratagreen	Protective equipment	429.11
03-11-2025	Strategy 8 Pty Ltd T/As Michael Goh Photography	Civic centre venue photography	1,780.00
14-11-2025	Surf Life Saving Western Australia	Life guard services	38,982.92
14-11-2025	Technology One Ltd T/A Digital Mapping Solutions	AMS program 4 months	17,744.69
14-11-2025	Telstra Limited	Communications services	7,684.39
03-11-2025	Telstra Limited	Communications services	1,801.94
14-11-2025	The Fruit Box Group Pty Ltd	Catering services	369.60
14-11-2025	The Trustee For Rico Family Trust T/As Solo Resource Recovery	Waste services	85,557.93
03-11-2025	The Trustee For WRS Trust	Residential bins	3,008.15
03-11-2025	Tony Aveling & Associates Pty Ltd	Training modules	2,200.00
03-11-2025	Totally Workwear Fremantle	Rangers workware	289.78
03-11-2025	T-Quip	Mower repairs and servicing	6,909.95
03-11-2025	Trade West Industrial Supplies Pty Ltd T/As Trade West	Easy clean chrome and stainless steel bins	495.00
19-11-2025	Trevor Saleeba	Refund	52.00

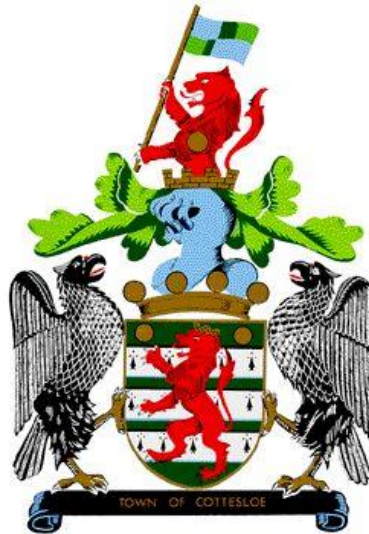
Date	Creditor Name	Invoice Description	Inclusive Amount
03-11-2025	Trustee For Parakletos Family Trust T/As O'connor Lawnmower And Chains	Stihl Blower	449.00
14-11-2025	Ultimo Catering & Events Pty Ltd	Catering services	411.95
03-11-2025	Ultimo Catering & Events Pty Ltd	Catering services	403.95
14-11-2025	Valrose Pty Ltd	Consultancy services - ERP	4,070.62
03-11-2025	Valrose Pty Ltd	Consultancy services - ERP	11,363.81
14-11-2025	W H Location Services Pty Ltd	Ground penetrating radar and technician	1,102.87
03-11-2025	W H Location Services Pty Ltd	Ground penetrating radar and technician	1,019.92
14-11-2025	WA Plumbing Solutions Pty Ltd	Plumbing services	30,647.10
14-11-2025	Water Corporation	Water supply	1,975.63
14-11-2025	Waterlogic Australia Pty Ltd	Glass filler annual service	380.95
14-11-2025	West Australian Newspaper Ltd	News paper subscription	209.99
14-11-2025	West, Kirsty Ann	Event management	1,007.50
14-11-2025	Western Australian Local Government Assoc.	Training	220.00
14-11-2025	Western Metropolitan Regional Council	Waste disposal charges	42,689.74
03-11-2025	Western Metropolitan Regional Council	Waste disposal charges	43,832.56
03-11-2025	Western Tree Surgeon Pty Ltd	Mulching services	1,980.00
03-11-2025	Weststar Constructions Pty Ltd	Beach gazebo removal and replacement	53,955.00
14-11-2025	Winc Australia Pty Limited	Stationery items and office consumables	1,475.59
03-11-2025	Woodlands Distributors Pty Ltd	Dog waste bags	3,669.60
03-11-2025	Zenith Executives Search Pty Ltd	Labour hire	1,986.44
14-11-2025	Zircodata Pty Ltd	Storage services	970.51
EFT Total			1,375,366.51

Date	Creditor Name	Invoice Description	Inclusive Amount
Credit Card Payments (Director of Corporate and Community Service)			
Date	Creditor Name	Invoice Description	Inclusive Amount
03-11-2025	Milkcan Outdoor	Letterbox replacement	400.69
03-11-2025	Reconciliation Australia	Training course	423.31
03-11-2025	Adobe	Software licence charges	87.99
03-11-2025	City Subaru	Vehicle service	636.98
03-11-2025	Gallery of Claremont Newsagency	Stationery	14.99
03-11-2025	Bunnings	Office purchase - Plant and supplies	81.31
03-11-2025	WasteCo	Plumbing services	2,958.69
03-11-2025	Down to Earth Training and Assessing	Training course	600.00
03-11-2025	Adobe	Software licence charges	987.84
03-11-2025	Starlink	Internet services	139.00
03-11-2025	Gallery of Claremont Newsagency	Stationery	10.99
03-11-2025	Local Government Professionals Australia (WA)	Annual State Conference - part payment	60.00
03-11-2025	Work Clobber	Supply protective wear	155.00
03-11-2025	Town of Cottesloe	Building Service Levy - Office Fit-out	274.00
03-11-2025	Adobe	Software licence charges	32.99
03-11-2025	Instant Windscreen and Tinting	Vehicle tint - Ford Ranger	599.76
03-11-2025	Mailchimp	Software licence charges	60.57
03-11-2025	Card Fee	Cardholder fee	9.00
Other Total			7,533.11

Date	Creditor Name	Invoice Description	Inclusive Amount
Shell Fuel Card - October 2025			
Date	Creditor Name	Invoice Description	Inclusive Amount
21-11-2025	Card Number 11066560	Fueld Purchases - 1GVU588	249.02
21-11-2025	Card Number 11066561	Fueld Purchases - 1GXV805	68.90
21-11-2025	Card Number 11066565	Fueld Purchases - 1HOH345	435.72
21-11-2025	Card Number 11066571	Fueld Purchases - 1HRH174	145.40
21-11-2025	Card Number 11066576	Fueld Purchases - 1HVS060	248.30
21-11-2025	Card Number 11066579	Fueld Purchases - 1HZF134	199.54
21-11-2025	Card Number 11066580	Fueld Purchases - 1HZM771	444.78
21-11-2025	Card Number 11066562	Fueld Purchases - 1ICU511	273.43
21-11-2025	Card Number 11591684	Fueld Purchases - 1IOM312	442.17
21-11-2025	Card Number 11066574	Fueld Purchases - 1EXZ241	298.58
21-11-2025	Card Number 11075428	Fueld Purchases - 1GIZ365	247.81
21-11-2025	Card Number 11066559	Fueld Purchases - 1GXJ065	183.56
21-11-2025	Card Number 11075430	Fueld Purchases - 1HIY954	220.22
21-11-2025	Card Number 11066566	Fueld Purchases - 1HJT268	240.77
21-11-2025	Card Number 11102758	Fueld Purchases - 1HRG905	257.24
21-11-2025	Card Number 11066581	Fueld Purchases - 1HTF613	376.40
21-11-2025	Card Number 11075431	Fueld Purchases - 1HWK612	370.16
21-11-2025	Card Number 11066556	Fueld Purchases - 1HWL927	362.60
21-11-2025	Card Number 11075433	Fueld Purchases - 1IGH329	299.05
21-11-2025	Card Number 11252987	Fueld Purchases - 1IKR539	293.61
21-11-2025	Card Number 11480573	Fueld Purchases - 1IPU312	425.83
21-11-2025	Card Number 11651809	Fueld Purchases - 1ITI031	53.27
21-11-2025	Card Number 11066577	Fueld Purchases - DIESEL	169.96
21-11-2025	Card Number 11066569	Fueld Purchases - PETROL	235.60
21-11-2025	Card Number 11286265	Fueld Purchases - 1ILH187	63.57
Other Total			6,605.49

Date	Creditor Name	Invoice Description	Inclusive Amount
Other Payments (including Direct Debits)			
Date	Creditor Name	Invoice Description	Inclusive Amount
06-11-2025	Town of Cottesloe	Payroll - salaries and wages	241,718.01
13-11-2025	Town of Cottesloe	Payroll - salaries and wages	55,393.85
20-11-2025	Town of Cottesloe	Payroll - salaries and wages	239,214.59
21-11-2025	Superchoice	Superannuation payment	52,731.27
13-11-2025	Superchoice	Superannuation payment	52,447.66
13-11-2025	Superchoice	Superannuation payment	9,396.22
13-11-2025	Superchoice	Superannuation payment	424.47
03-11-2025	Commonwealth Bank of Australia	Merchant fees	575.92
25-11-2025	National Bank of Australia	Account fees	12.60
28-11-2025	National Bank of Australia	Merchant fees	7.00
28-11-2025	National Bank of Australia	Merchant fees	165.93
28-11-2025	National Bank of Australia	Merchant fees	1,502.84
17-11-2025	Bpoint	Bpoint transfer fees	39.74
28-11-2025	Bpay	National Bpay charge	339.84
Other Total			653,969.94
Grand Total			2,043,703.25

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.4A:
MONTHLY FINANCIAL REPORT 1 JULY 2025 TO 30
NOVEMBER 2025**

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	11,709,122	11,789,459	12,302,333	512,874	4.35%	
Rates excluding general rates	155,337	0	0	0	0.00%	
Grants, subsidies and contributions	427,658	290,741	290,145	(596)	(0.20%)	
Fees and charges	5,586,499	3,599,053	3,297,927	(301,126)	(8.37%)	
Interest revenue	704,100	119,000	127,562	8,562	7.19%	
Other revenue	175,018	50,091	47,875	(2,216)	(4.42%)	
Profit on asset disposals	(36,000)	15,000	0	(15,000)	(100.00%)	
	18,721,734	15,863,344	16,065,842	202,498	1.28%	
Expenditure from operating activities						
Employee costs	(8,407,818)	(3,503,257)	(3,346,708)	156,549	4.47%	
Materials and contracts	(8,937,496)	(3,154,836)	(3,014,373)	140,463	4.45%	
Utility charges	(320,100)	(133,375)	(140,368)	(6,993)	(5.24%)	
Depreciation	(3,320,987)	0	0	0	0.00%	
Finance costs	(204,180)	(74,125)	(78,439)	(4,314)	(5.82%)	
Insurance	(236,007)	(236,007)	(222,666)	13,341	5.65%	
Other expenditure	(339,462)	(66,927)	(60,729)	6,198	9.26%	
	(21,766,050)	(7,168,527)	(6,863,283)	305,244	4.26%	
Non cash amounts excluded from operating activities	2(c)	3,356,987	(15,000)	0	15,000	100.00%
Amount attributable to operating activities		312,671	8,679,817	9,202,559	522,742	6.02%
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,711,466	0	0	0	0.00%	
Proceeds from disposal of assets	121,000	22,506	22,506	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	35,069	0	0	0	0.00%	
Proceeds on disposal of financial assets at fair value through profit and loss	35,802	0	0	0	0.00%	
	2,903,337	22,506	22,506	0	0.00%	
Outflows from investing activities						
Right of use assets recognised	0	0	(35,542)	(35,542)	0.00%	
Payments for property, plant and equipment	(858,492)	(519,622)	(446,154)	73,468	14.14%	
Payments for construction of infrastructure	(3,020,379)	(466,997)	(439,045)	27,952	5.99%	
Payments for financial assets at amortised cost - self supporting loans	35,802	0	0	0	0.00%	
	(3,843,069)	(986,618)	(920,741)	65,878	6.68%	
Amount attributable to investing activities		(939,732)	(898,235)	65,878	6.83%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	190,000	0	0	0	0.00%	
	190,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(70,945)	0	0	0	0.00%	
Repayment of borrowings	(376,184)	(167,355)	(167,355)	0	0.00%	
Transfer to reserves	(389,773)	0	0	0	0.00%	
	(836,902)	(167,355)	(167,355)	0	0.00%	
Amount attributable to financing activities		(646,902)	(167,355)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a)	1,273,963	1,273,963	1,532,776	258,813	20.32% ▲
Amount attributable to operating activities		312,671	8,679,817	9,202,559	522,742	6.02%
Amount attributable to investing activities		(939,732)	(964,112)	(898,235)	65,878	6.83%
Amount attributable to financing activities		(646,902)	(167,355)	(167,355)	0	0.00%
Surplus or deficit after imposition of general rates		(0)	8,822,313	9,669,745	847,432	9.61%

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	9,757,546	15,367,198
Trade and other receivables	1,372,503	5,177,393
Other financial assets	2,472,907	2,472,907
Inventories	8,920	8,920
Other assets	242,098	208,568
TOTAL CURRENT ASSETS	13,853,974	23,234,986
NON-CURRENT ASSETS		
Trade and other receivables	147,335	147,335
Other financial assets	119,429	119,429
Investment in associate	765,542	765,542
Property, plant and equipment	73,753,135	74,176,784
Infrastructure	68,682,493	69,121,537
Right-of-use assets	1,177,553	1,213,095
TOTAL NON-CURRENT ASSETS	144,645,487	145,543,722
TOTAL ASSETS	158,499,461	168,778,708
CURRENT LIABILITIES		
Trade and other payables	2,835,829	3,876,350
Lease liabilities	48,272	48,272
Borrowings	376,184	208,829
Employee related provisions	1,493,764	1,697,286
TOTAL CURRENT LIABILITIES	4,754,049	5,830,737
NON-CURRENT LIABILITIES		
Lease liabilities	1,243,823	1,243,823
Borrowings	1,377,793	1,377,793
Employee related provisions	132,611	132,611
TOTAL NON-CURRENT LIABILITIES	2,754,227	2,754,227
TOTAL LIABILITIES	7,508,276	8,584,964
NET ASSETS	150,991,185	160,193,744
EQUITY		
Retained surplus	26,145,732	35,348,291
Reserve accounts	8,341,979	8,341,979
Revaluation surplus	116,503,474	116,503,474
TOTAL EQUITY	150,991,185	160,193,744

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

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	30 November 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	10,069,633	9,757,546	15,367,198
Trade and other receivables	1,127,433	1,372,503	5,177,393
Other financial assets	0	2,472,907	2,472,907
Inventories	8,960	8,920	8,920
Other assets	424	242,098	208,568
	11,206,450	13,853,974	23,234,986
Less: current liabilities			
Trade and other payables	(1,399,202)	(2,835,829)	(3,876,350)
Other liabilities	(62,261)	0	0
Lease liabilities	20,084	(48,272)	(48,272)
Borrowings	0	(376,184)	(208,829)
Employee related provisions	(1,157,500)	(1,493,764)	(1,697,286)
	(2,598,879)	(4,754,049)	(5,830,737)
Net current assets	8,607,571	9,099,925	17,404,249
Less: Total adjustments to net current assets	2(b) (8,607,571)	(7,567,149)	(7,734,504)
Closing funding surplus / (deficit)	0	1,532,776	9,669,745

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(8,694,160)	(8,341,979)	(8,341,979)
Less: Financial assets at amortised cost - self supporting loans	0	(72,907)	(72,907)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans	106,673		
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	(20,084)	48,272	48,272
- Current portion of borrowings	0	376,184	208,829
- Current portion of employee benefit provisions held in reserve	0	423,281	423,281
Total adjustments to net current assets	2(a) (8,607,571)	(7,567,149)	(7,734,504)

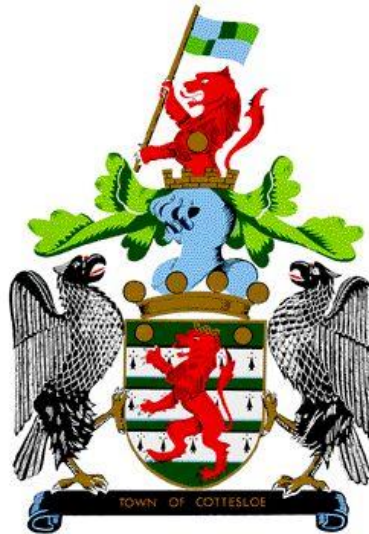
(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 November 2025	30 November 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	36,000	(15,000)	0
Add: Depreciation	3,320,987	0	0
Total non-cash amounts excluded from operating activities	3,356,987	(15,000)	0

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 local governments' operational cycle.

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.5A: CLUB LIGHTS USAGE - COMMUNITY CONSULTATION SUMMARY

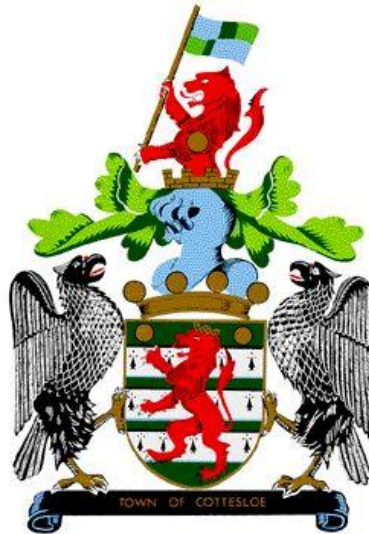
Community Consultation - Summary				
Feedback / Issue	CJFC (Magpies) – Feedback	Administration Comment (Magpies)	CSFC (Roosters) – Feedback	Administration Comment (Roosters)
Lighting Standards	Training must meet 50 lux; games must meet 100 lux under WA Football and Australian Standards.	Mandatory requirement; project cannot proceed without compliance.	Full-oval lighting required for safe training and games (50 lux for training, 100 lux for games).	Supported—partial lighting cannot achieve minimum standards.
Renewal Contribution	Club agrees to contribute \$1,500 per year.	Aligns with Council expectations and long-term renewal planning.	Not specified in consultation.	Renewal fee consistent with CJFC model would be considered if usage increases.
Training Requirements	Four nights per week requiring 50 lux (all four poles).	Compatible with sport outcomes and safety standards.	Maintain two training nights to 8pm.	Supported; aligns with current arrangements.
	Lights needed until 6:15pm for pack-up.	Early finish is manageable and low impact.	Seeking increase to four nights per week from 2026 to support four teams, including Colts and female teams.	Not supported. Requires staged assessment and further community consultation.

Community Consultation - Summary				
Feedback / Issue	CJFC (Magpies) – Feedback	Administration Comment (Magpies)	CSFC (Roosters) – Feedback	Administration Comment (Roosters)
Regular Games	One Friday night game per week requiring lighting until 9:00pm.	Manageable within community expectations.	Ad-hoc men's and women's games requiring 100 lux.	Not supported. Requires staged assessment and further community consultation.
Rescheduled & Adhoc Games	Requested up to four ad-hoc rescheduled games per year (would replace usual Friday night games).	Requires CEO approval; not additional games	Club wishes to trial Friday night games for community engagement.	Not supported. Requires staged assessment and further community consultation.
Event Use	Up to five social events per year requiring 10 lux (kids pasta nights, fundraiser).	Low-impact and acceptable; minimal effect on residents.	N/A	N/A
Lighting Configuration	Full-field lighting required to meet standards.	Supported.	Eastern-side-only lighting unsuitable and unsafe.	Confirmed; option not viable for safe play.

Feedback / Issue	Broome Street and Pearse Street Residents Group - Feedback	Administration Comment
Support for current oval users	Supports current oval users (Roosters and Magpies).	Suitable; no issues.
Roosters training – nights and lighting	Option 1: 2 weeknights with 4 lights to illuminate entire field to 50 lux – Not supported. Option 2: 2 weeknights with only eastern lights illuminating two-thirds of the field to 40 lux – Strongly preferred; meets legal standards for training and minimises light spillage. Limit use to no later than 8pm; timers to be installed to enforce.	Administration have considered this alternative however partial lighting (eastern-only at 40 lux) does not meet WA Football or Australian Safety Standards. 50 Lux is the minimum standard for training.
Magpies training – nights and lighting	Current schedule: Monday–Thursday, 3pm–6pm. Short-duration lighting (e.g., 5pm–6pm) options: 4 lights at 50 lux – Not supported. Eastern lights only to two-thirds of field at 40 lux – Supported; meets legal standard and sufficient for junior training.	As above.
Magpies Friday night female team games	Games 3pm–9pm. All 4 lights to 100 lux – Supported provided games finish no later than 9pm; timers to enforce policy. Lights to operate no later than 9:30pm for pack-up; western lights off immediately after game, eastern lights max 10 lux – Supported.	Lighting levels supported; timers to enforce finish times. Finishing time will be no later than 9pm. 10 lux sufficient for pack-up and departure.
Magpies rescheduled games	CEO approval required; strictly no more than 4 reschedules per season. Written + email resident notification required. Strict compliance with policies.	Policy allows for 4 reschedules per season with notification provided to residents
Special occasions / events	CEO approval required; strictly limited to 2 events per year. Examples: end-of-season functions, sporting carnivals, fundraisers. Lights limited to 10 lux from eastern lights only for safe movement. Strict compliance with agreed policies and noise restrictions from Anderson Pavilion.	The Magpies require four weekly kids' pasta nights and one annual fundraising event, which are acceptable, promote community engagement, support the club, and have minimal impact on residents.

Feedback / Issue	Broome Street and Pearse Street Residents Group - Feedback	Administration Comment
Policy Trial Period	Policy initially temporary for 6 months; BPSRG to be a determining party when final compliance framework is agreed.	Supported; further community consultation will inform any changes to Policy.
Other resident concerns	Explicit prohibition on using CFO lights to support Harvey Field or CRC.	Not relevant to Cottesloe Oval lighting policy; outside scope.
	Request for a Policy that enforces strict noise restrictions such that music or noise cannot unreasonably emanate from The Anderson Pavilion for determined hours after CFO Light use	Event Policy relevant to Anderson Pavilion and other Town venues to be brought to Council in 2026.

TOWN OF COTTESLOE



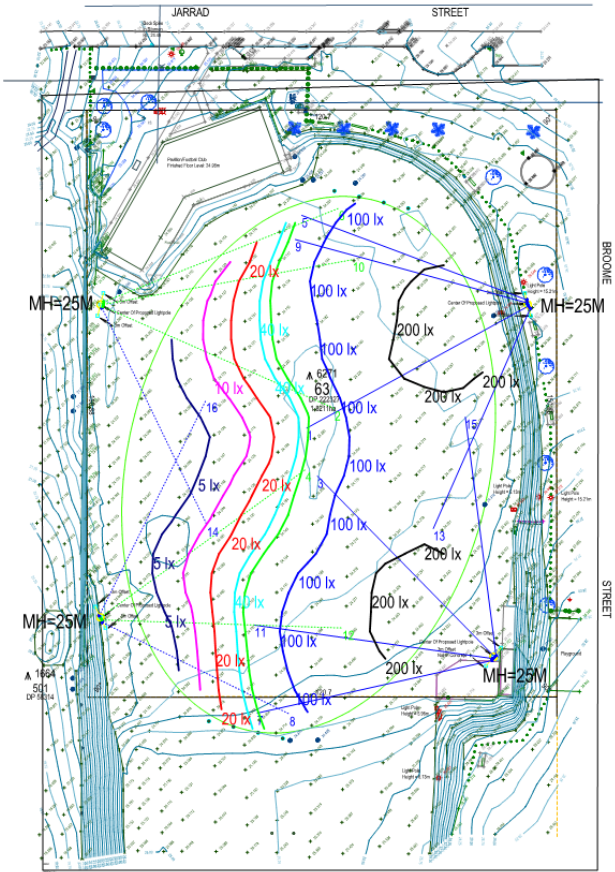
ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.5B:
CLUB NIGHT LIGHT PLAN - 2 POLES(2)**



INNOVATION DESIGN QUALITY SERVICE



Luminaire Schedule									
Symbol	Qty	Label	Arrangement	Description	Tag	LLF	Luminaire Lumens	Luminaire Watts	Total Watts
	5	HIL528G4136NBLT	Single	BVP528 LED2590 A35-NB +LT	C	1.000	198468	1505.9	7529.5
	11	HIL528G4A35NB	Single	BVP528 LED2590 A35-NB 100K	A	1.000	222881	1505.9	16564.9

Calculation Summary							
Label	CalcType	Units	Avg	Max	Min	Min/Avg	Min/Max
CalcPts Eh AGL	Illuminance	Lux	97.23	264.56	2.09	0.02	0.01
GR_1	Illuminance	Lux	N.A.	265.87	1.27	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	44.29	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	29.87	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	52.50	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	20.40	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	25.44	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	45.82	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	47.64	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	32.69	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	51.25	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	22.72	10.00	N.A.	N.A.
GR_1	Glare Rating	N.A.	N.A.	48.95	10.00	N.A.	N.A.
ObtrusiveLight_Broome St_Cd_Seg1	Obtrusive - Cd	N.A.	N.A.	9693	3682	N.A.	N.A.
ObtrusiveLight_Broome St_Ill_Seg1	Obtrusive - Ill	Lux	N.A.	1.38	0.08	N.A.	N.A.
ObtrusiveLight_Jarrad St_Cd_Seg1	Obtrusive - Cd	N.A.	N.A.	9586	3489	N.A.	N.A.
ObtrusiveLight_Jarrad St_Ill_Seg1	Obtrusive - Ill	Lux	N.A.	0.39	0.03	N.A.	N.A.
ObtrusiveLight_TI_1 Broome St	Obtrusive - TI	%	N.A.	0	0	N.A.	N.A.

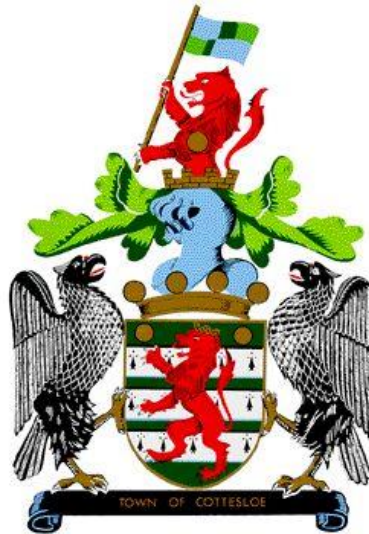
EASTERN POLES SWITCHED
WESTERN POLES OFF

CLIENT DETAIL: COTTESLOE JUNIOR FOOTBALL CLUB PROJECT NAME: COTTESLOE JUNIOR FC 140X93M

111 Broadway BASSENDEAN WA 6054
PH: +61 8 9377 1322 FX: +61 8 9377 1761
www.hilighting.com.au

DATE: 16/09/2025
SCALE: NTS
REV: KB0905

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.6A: STAFF SUPERANNUATION POLICY

Staff Superannuation Policy



1. Intent

This policy sets out the criteria for the payment of additional superannuation to staff. It provides guidance for officers involved in the recruitment and retention of staff.

2. Background

The Town of Cottesloe is obliged to pay superannuation into a complying fund on behalf of all staff under the provisions of Federal legislation. This component is known as the Superannuation Guarantee Levy.

The Town of Cottesloe and employees may also make additional voluntary contributions to a complying fund.

3. Policy

3.1 Superannuation Ceiling

The Town of Cottesloe's employer contribution to staff superannuation shall not exceed a maximum of 18 percent. This contribution is inclusive of the Superannuation Guarantee Levy and is limited by Table 1.

3.2 Voluntary Contributions and Qualifying Period

The Town of Cottesloe will match voluntary employee contributions in accordance with Table 1 below. The matching contribution is subject to a qualifying period based on the employee's length of service with the Town.

Table 1

Staff Contribution	Town of Cottesloe Contribution (Superannuation Guarantee + Co-contribution)	Qualifying Period
Up to 4%	Up to 16%	At commencement
5%	17%	After one year
6%	18%	After two years

3.3 Salary Sacrifice

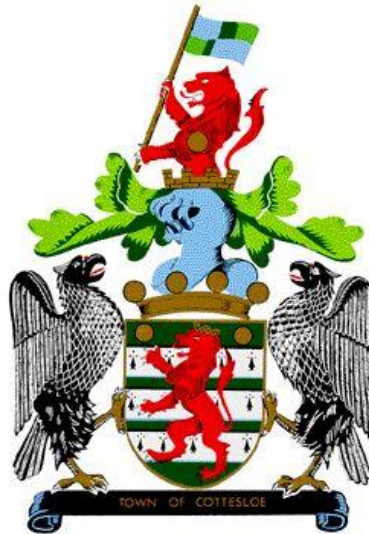
All employees, employed under the Town of Cottesloe Industrial Agreement, shall have the option to salary sacrifice a nominated percentage or a fixed amount of their salary to superannuation but there is no obligation on the Town of Cottesloe to match employee contributions other than in accordance with Table 1.

3.4 Variation to Policy

At its absolute discretion, the Council may vary this policy from time to time with respect to legislative change and any other mitigating circumstances.

Adopted	14 December 1998
Reviewed	28 August 2000
Reviewed	24 April 2006
Reviewed	25 November 2025
Expected date of review	May 2027

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.6B: STAFF SUPERANNUATION POLICY - TRACKED CHANGES

Staff Superannuation Policy



1. Intent

This policy sets out the criteria for the payment of additional superannuation to staff. It provides guidance for officers involved in the recruitment and retention of staff.

2. Background

The Town of Cottesloe is obliged to pay superannuation into a complying fund on behalf of all staff under the provisions of Federal legislation. This component is known as the Superannuation Guarantee Levy. ~~The percentage payment may be adjusted by legislation from time to time.~~

The Town of Cottesloe and employees may also make additional voluntary contributions to a complying fund.

3. Policy

3.1 Superannuation Ceiling

The Town of Cottesloe's employer contribution to staff superannuation shall not exceed a maximum of 18 percent ~~(9 percent plus 9 percent) from 1 July, 2006.~~ This contribution is inclusive of the Superannuation Guarantee Levy and is limited by ~~the following table 1.~~

3.2 Voluntary Contributions and Qualifying Period

The Town of Cottesloe will match voluntary employee contributions in accordance with ~~the following table 1 below.~~ The matching contribution is subject to a qualifying period based on the employee's length of service with the Town.

Table 1

Staff Contribution	Matching Town of Cottesloe Council Contribution (Superannuation Guarantee + Co-contribution)	Qualifying Period
1 Up to 4%	1 Up to 16%	At commencement
2%	2%	At commencement
3%	3%	At commencement
4%	4%	At commencement
5%	5 17%	After one year
6%	18 6%	After two years
7%	7%	After three years
8%	8%	After four years
9%	9%	After five years

Page 1 of 2

~~3.3~~ Employment Contracts

Employment contracts shall not contain any provisions which exceed or contravene this policy.

3.43.3 Salary Sacrifice

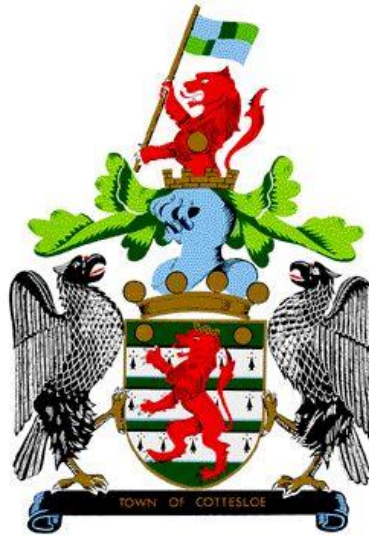
All employees, employed under the Town of Cottesloe Industrial Agreement, shall have the option to salary sacrifice a nominated percentage or a fixed amount of their salary to superannuation but there is no obligation on the Town of Cottesloe to match employee contributions other than in accordance with ~~the~~ Table 1.

~~3.53.4~~ Variation to Policy

At its absolute discretion, the Council may vary this policy from time to time with respect to legislative change and any other mitigating circumstances.

Adopted	14 December 1998
Reviewed	28 August 2000
Reviewed	24 April 2006
<u>Reviewed</u>	<u>25 November 2025</u>
Expected date of review	<u>May 2027</u>

TOWN OF COTTESLOE

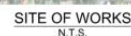


ORDINARY COUNCIL MEETING

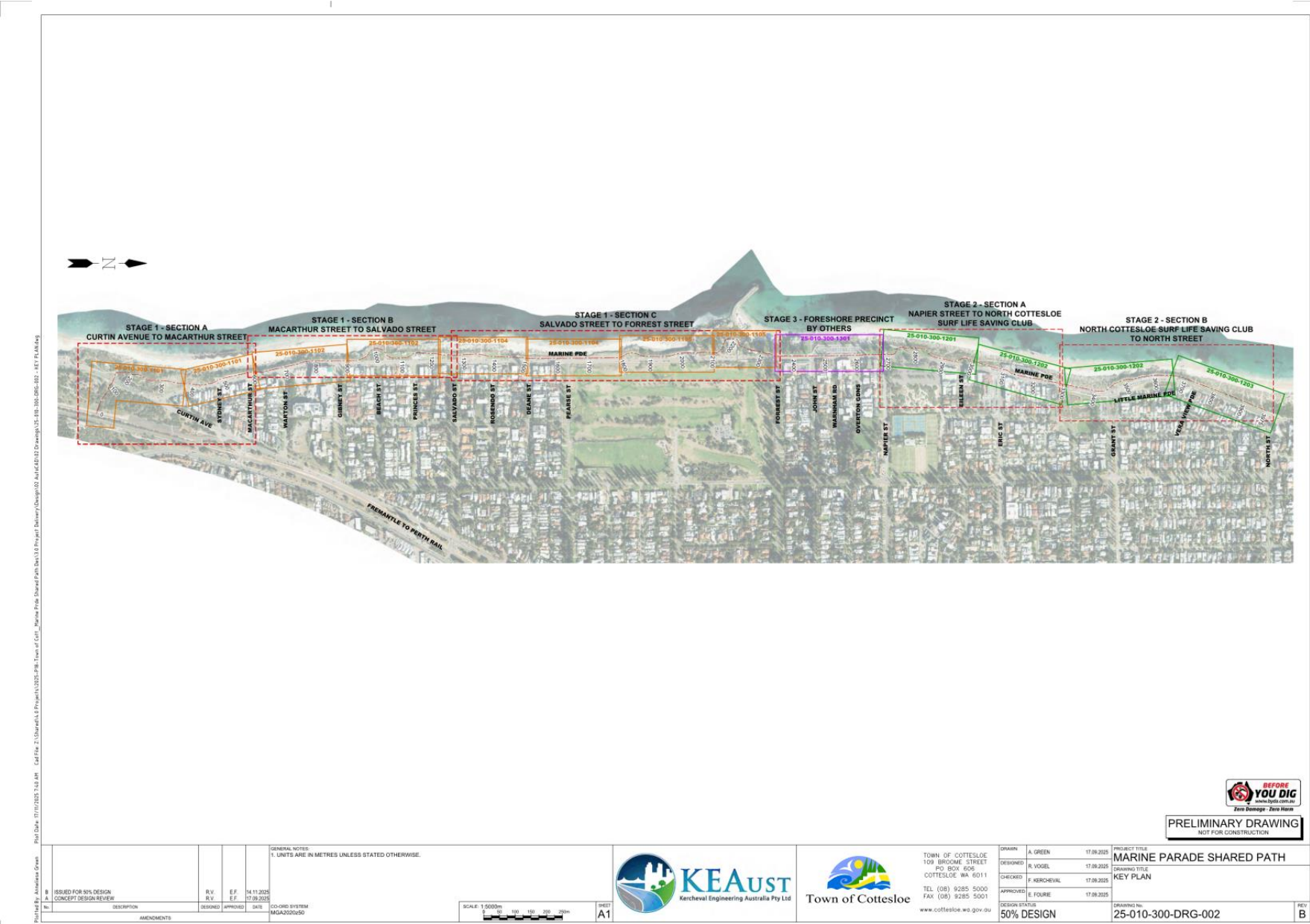
ATTACHMENT

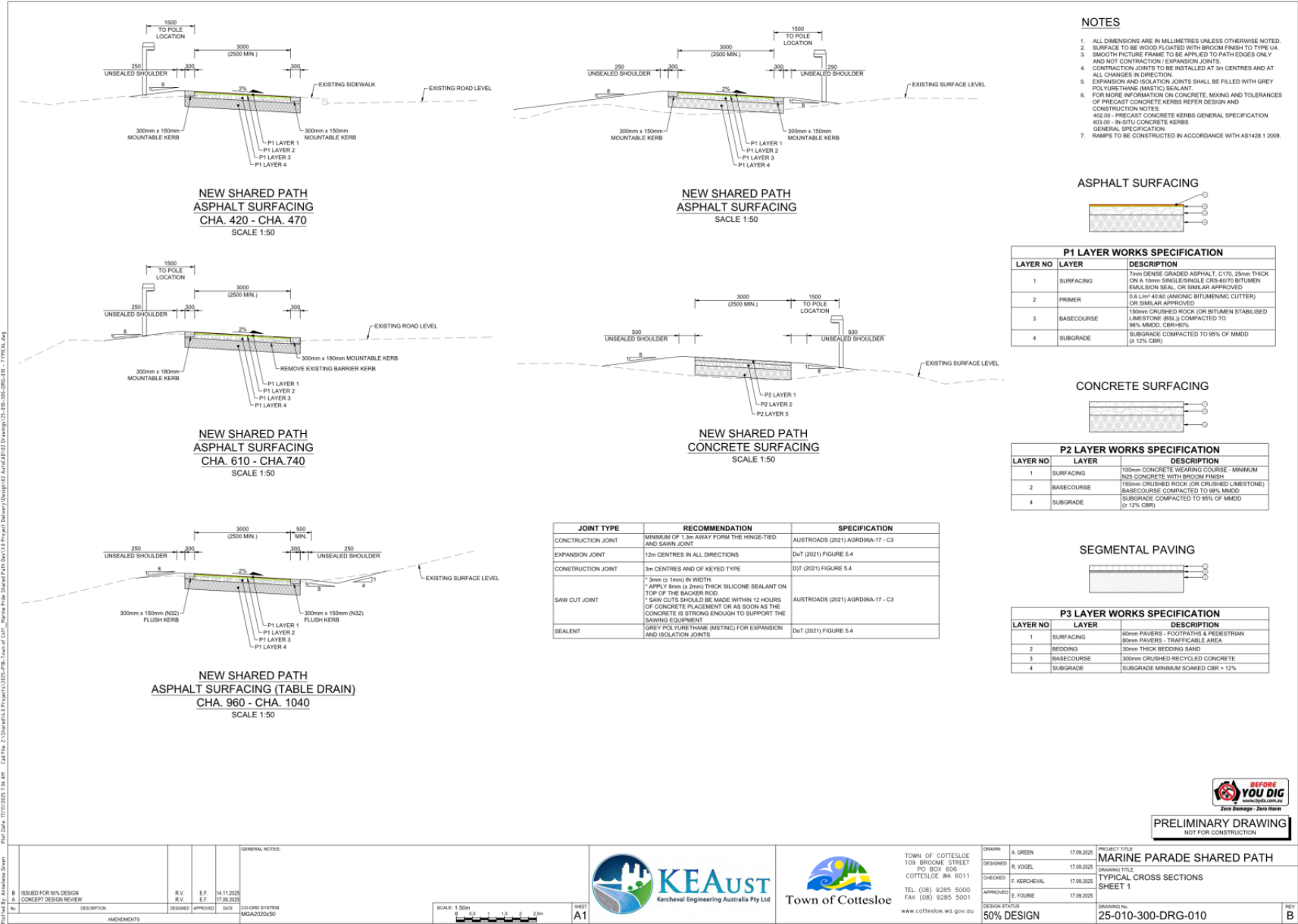
**ITEM 10.1.8A:
ATTACHMENT A - MARINE PARADE SHARED
PATH 50% DESIGN DRAWING**

DESCRIPTION	DRAWING NO.
CROSS SECTIONS - CHAINAGE 1660 TO 1800	25-010-300-DRG-410
CROSS SECTIONS - CHAINAGE 1810 TO 1950	25-010-300-DRG-411
CROSS SECTIONS - CHAINAGE 1960 TO 2100	25-010-300-DRG-412
CROSS SECTIONS - CHAINAGE 2110 TO 2250	25-010-300-DRG-413
CROSS SECTIONS - CHAINAGE 2260 TO 2320	25-010-300-DRG-414
CROSS SECTIONS - CHAINAGE 2690 TO 2830	25-010-300-DRG-415
CROSS SECTIONS - CHAINAGE 2840 TO 2980	25-010-300-DRG-416
CROSS SECTIONS - CHAINAGE 2990 TO 3130	25-010-300-DRG-417
CROSS SECTIONS - CHAINAGE 3140 TO 3280	25-010-300-DRG-418
CROSS SECTIONS - CHAINAGE 3290 TO 3430	25-010-300-DRG-419
CROSS SECTIONS - CHAINAGE 3440 TO 3580	25-010-300-DRG-420
CROSS SECTIONS - CHAINAGE 3590 TO 3730	25-010-300-DRG-421
CROSS SECTIONS - CHAINAGE 3740 TO 3880	25-010-300-DRG-422
CROSS SECTIONS - CHAINAGE 3890 TO 3970	25-010-300-DRG-423
PARKING LAYOUT - SHEET 1	25-010-300-DRG-500
SERVICES LAYOUT - STAGE 1 - CHAINAGE 0 TO 600	25-010-300-DRG-100
SERVICES LAYOUT - STAGE 1 - CHAINAGE 600 TO 900	25-010-300-DRG-101
SERVICES LAYOUT - STAGE 1 - CHAINAGE 900 TO 1200	25-010-300-DRG-102
SERVICES LAYOUT - STAGE 1 - CHAINAGE 1200 TO 1500	25-010-300-DRG-103
SERVICES LAYOUT - STAGE 1 - CHAINAGE 1500 TO 1800	25-010-300-DRG-104
SERVICES LAYOUT - STAGE 1 - CHAINAGE 1800 TO 2100	25-010-300-DRG-105
SERVICES LAYOUT - STAGE 1 - CHAINAGE 2100 TO 2400	25-010-300-DRG-107
SERVICES LAYOUT - STAGE 1 - CHAINAGE 2400 TO 2700	25-010-300-DRG-108
SERVICES LAYOUT - STAGE 2 - CHAINAGE 2700 TO 3000	25-010-300-DRG-109
SERVICES LAYOUT - STAGE 2 - CHAINAGE 3000 TO 3300	25-010-300-DRG-110
SERVICES LAYOUT - STAGE 2 - CHAINAGE 3300 TO 3600	25-010-300-DRG-111



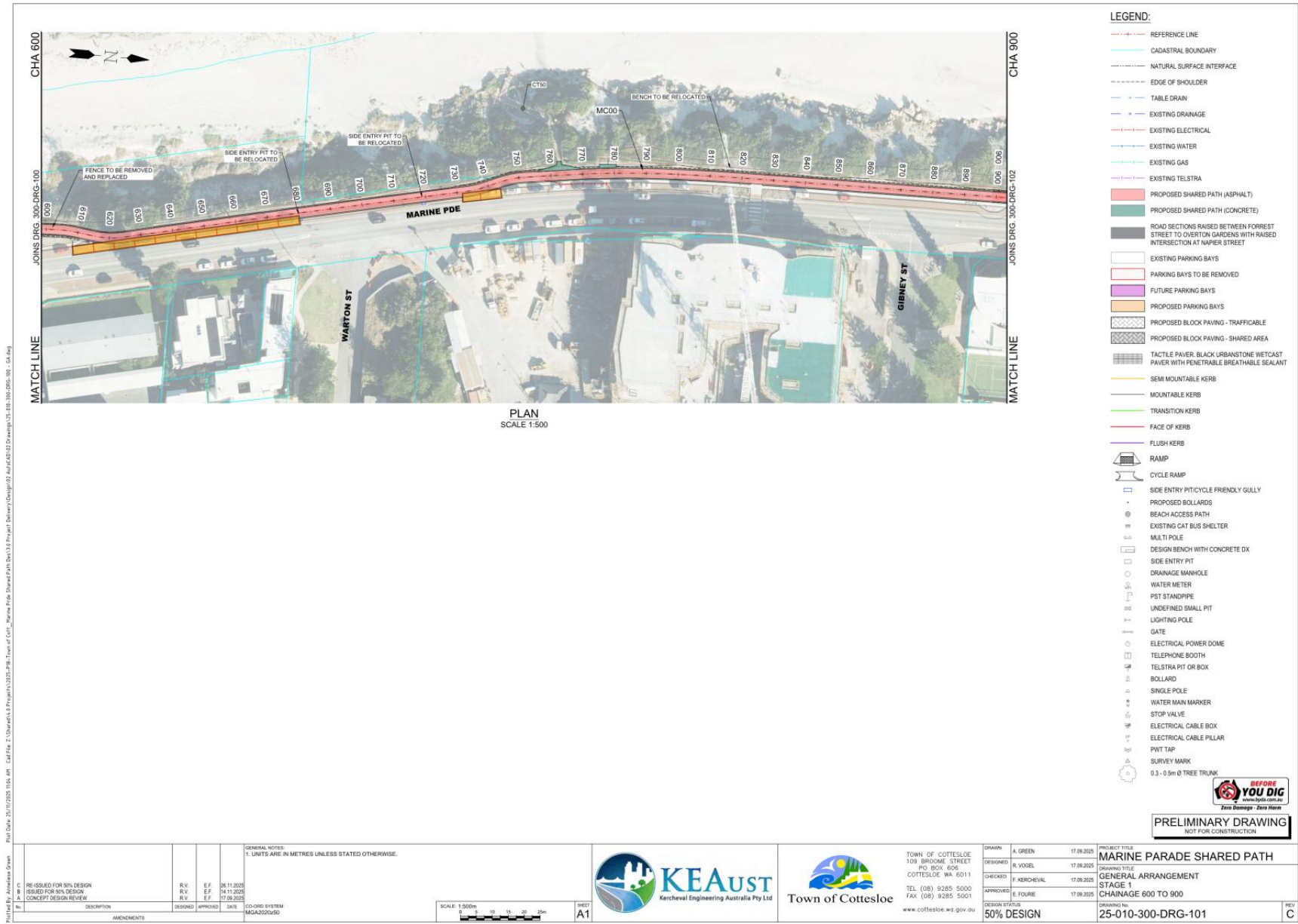
				GENERAL NOTES:		 KEAust Kercheval Engineering Australia Pty Ltd		 Town of Cottesloe www.cottesloe.wa.gov.au		PROJECT TITLE MARINE PARADE SHARED PATH DRAWING TITLE DRAWING INDEX & LOCALITY PLAN DESIGN STATUS 50% DESIGN		DRAFTER N. VERMEULEN 14.11.2025 DESIGNED R. VOGL 14.11.2025 CHECKED F. KERCHEVAL 14.11.2025 APPROVED E. FOURIE 14.11.2025		DRAWING NO. 25-010-300-DRG-001	
ISSUED FOR 50% DESIGN CONCEPT DESIGN REVIEW				R.V. R.V. E.F. 14.11.2025 17.10.2025		CO-ORD SYSTEM MQA2020u50		SCALE: N.T.S.		SHEET A1					
No. DESCRIPTION				DESIGNED APPROVED DATE											

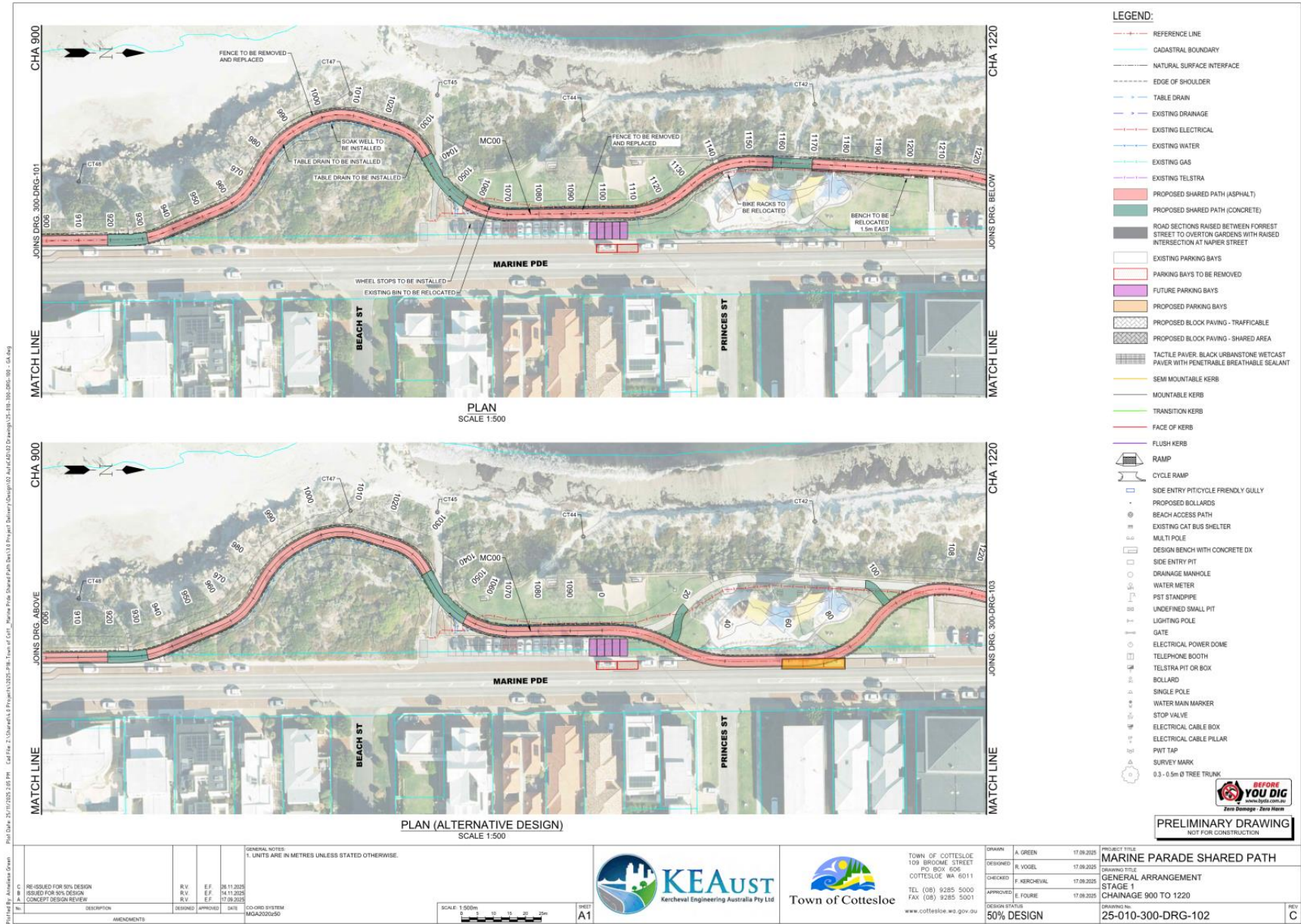




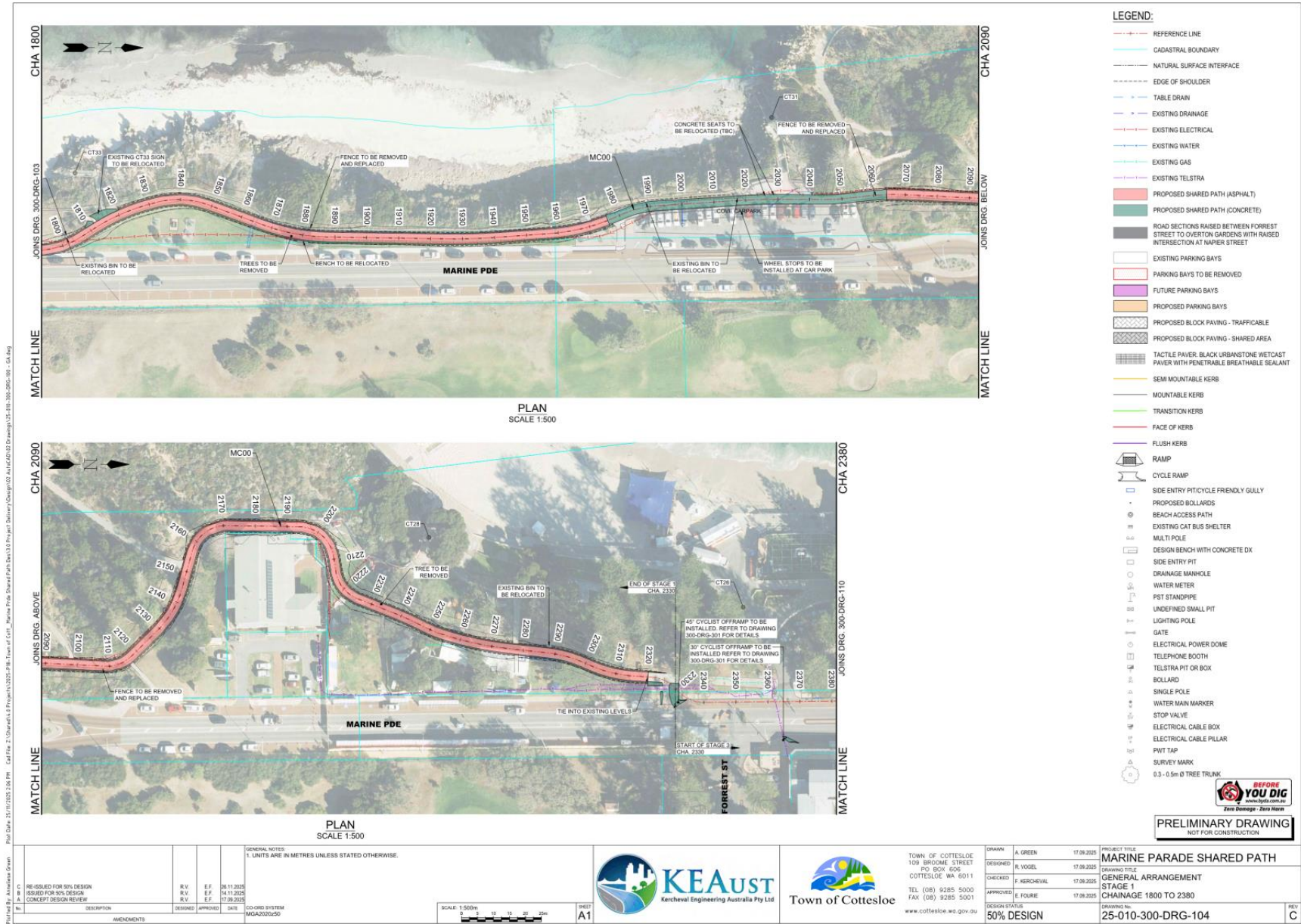


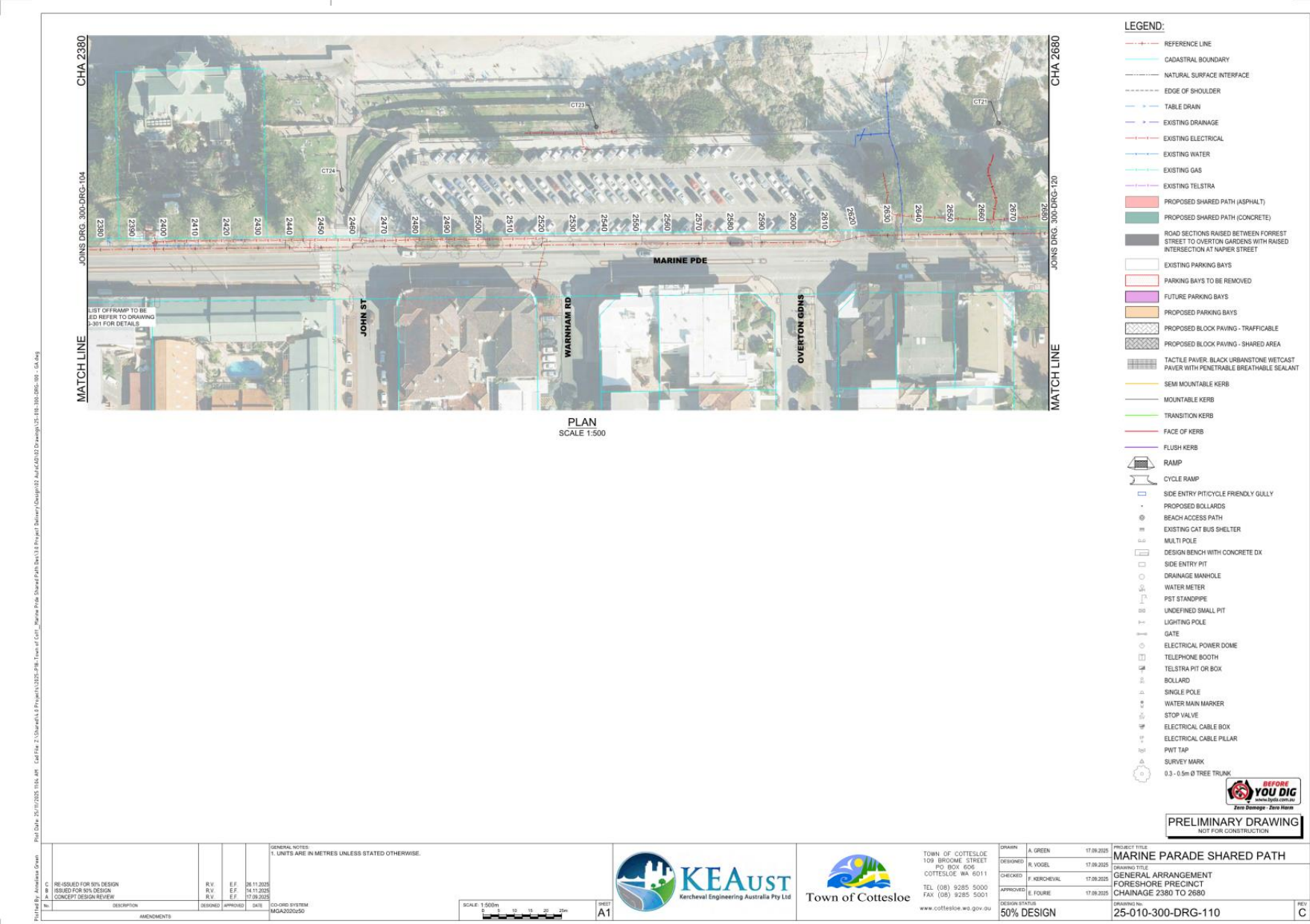




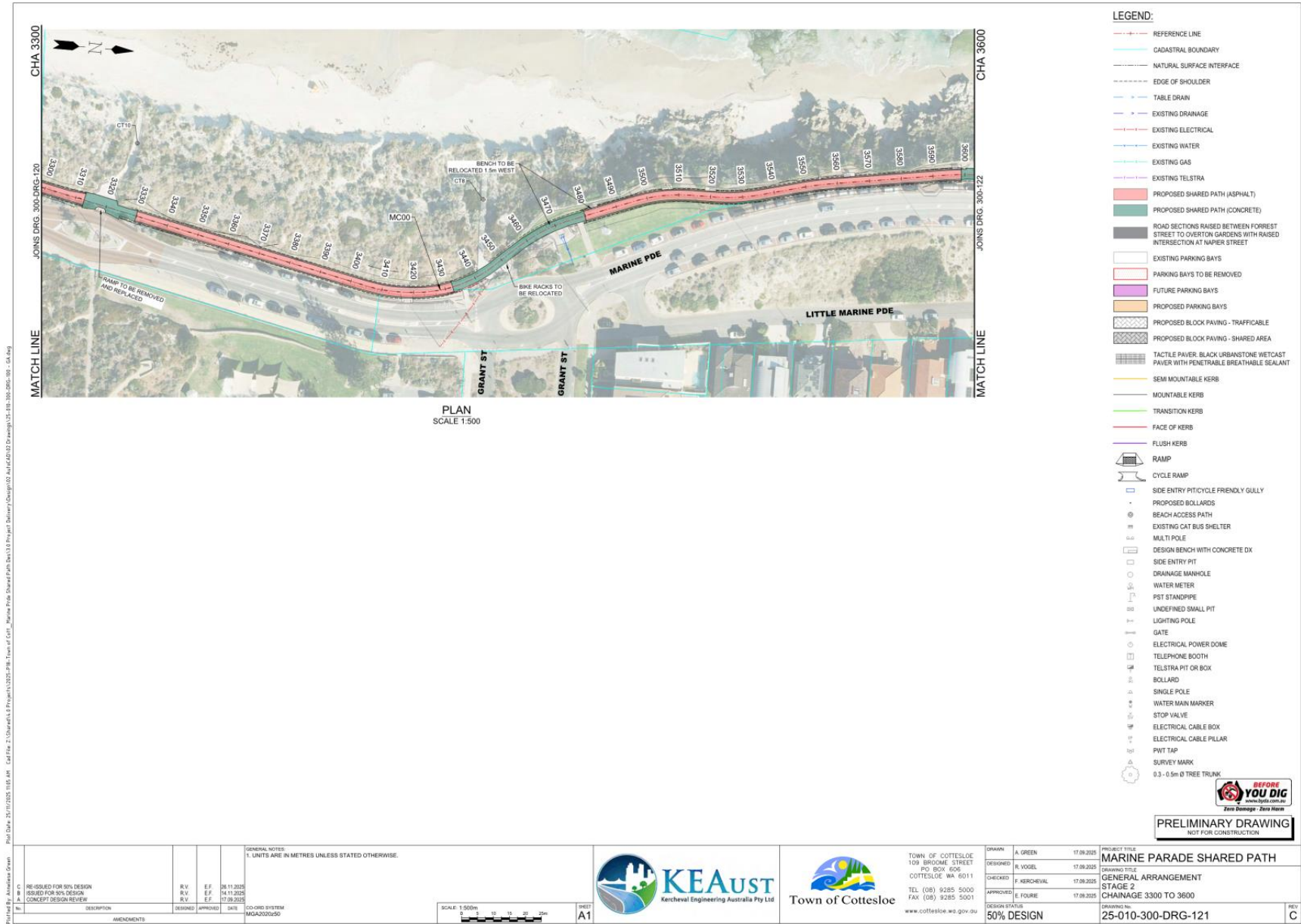






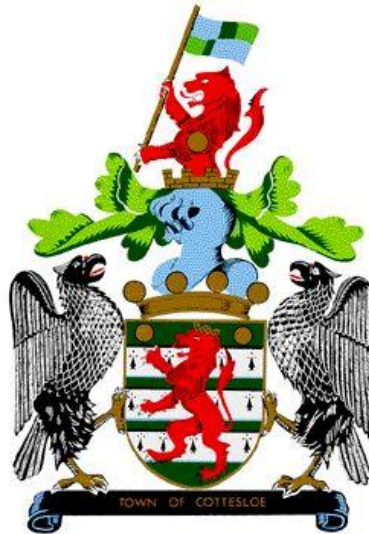








TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

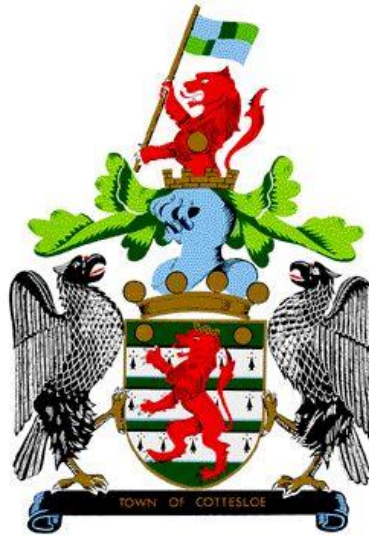
ATTACHMENT

**ITEM 10.1.8B:
ATTACHMENT B - BEACH ACCESS PATH MATRIX
(SHARED ZONE OPTIONS)**

BEACH ACCESS PATH (BAP) ENTRY POINTS - SHARED ZONE OPTIONS

	OPTION 1 - SHARED ZONE	OPTION 2 - PATH BYPASSING ENTRY POINT	COMMENT
CT1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Alignment maintained with pedestrian offset area provided to improve pedestrian safety.
CT3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Alignment bypass entry point and pedestrian offset area provided to improve pedestrian safety.
CT4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	space constraint - due to proximity to the road and no available space
CT6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	space constraint - due to proximity to the road and no available space
CT8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed and will be maintained.
CT10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed and will be maintained.
CT13	Not affected by path	Not affected by path	Not applicable. BAP on the beach side at the back of NCSLSC
CT14	Not affected by path	Not affected by path	Not applicable. BAP on the beach side at the back of NCSLSC
CT16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	space constraint - due to proximity to the road and no available space
CT19	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Alignment maintained due to potential impact on existing infrastructure. No offset area provided.
CT21	Not affected by path	Not affected by path	STG 3 FORESHORE PRECINCT
CT23	Not affected by path	Not affected by path	STG 3 FORESHORE PRECINCT
CT24	Not affected by path	Not affected by path	STG 3 FORESHORE PRECINCT
CT26	Not affected by path	Not affected by path	STG 3 FORESHORE PRECINCT
CT28	Not affected by path	Not affected by path	BAP entry located approx. 15m distance from path alignment.
CT31	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed and will be maintained.
CT33	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Alignment maintained with pedestrian offset area provided to improve pedestrian safety.
CT35	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed and will be maintained. Area could be improved to formalise with concreted area.
CT37	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed and will be maintained.
CT39	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pedestrian offset area already existed at 5m distance and will be maintained. Area could be improved to formalise with concreted area.
CT41	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Shared and bypassed area provided.
CT42	<input type="checkbox"/>	<input type="checkbox"/>	Dutch Inn Playground Option 1 (follow existing path alignment west of playground) - space constraints due to proximity to the playground. Option 2 (path alignment east of playground) provides separation to the playground.
CT44	Not affected by path	Not affected by path	BAP entry located approx. 15m distance from path alignment.
CT45	<input checked="" type="checkbox"/>	<input type="checkbox"/>	space constraint - due to proximity to the road, parking area, showers and other features
CT47	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Alignment maintained to reduce further impact on the vegetation area.
CT48	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Shared Zone space constraint - due to proximity to the road and no available space
CT50	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Alignment maintained with pedestrian offset area provided to improve pedestrian safety.
CT53	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Shared zone and pedestrian offset area provided to improve pedestrian safety.
CT56	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Shared zone and pedestrian offset area provided to improve pedestrian safety.
CT57	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Shared zone and pedestrian offset area provided to improve pedestrian safety.

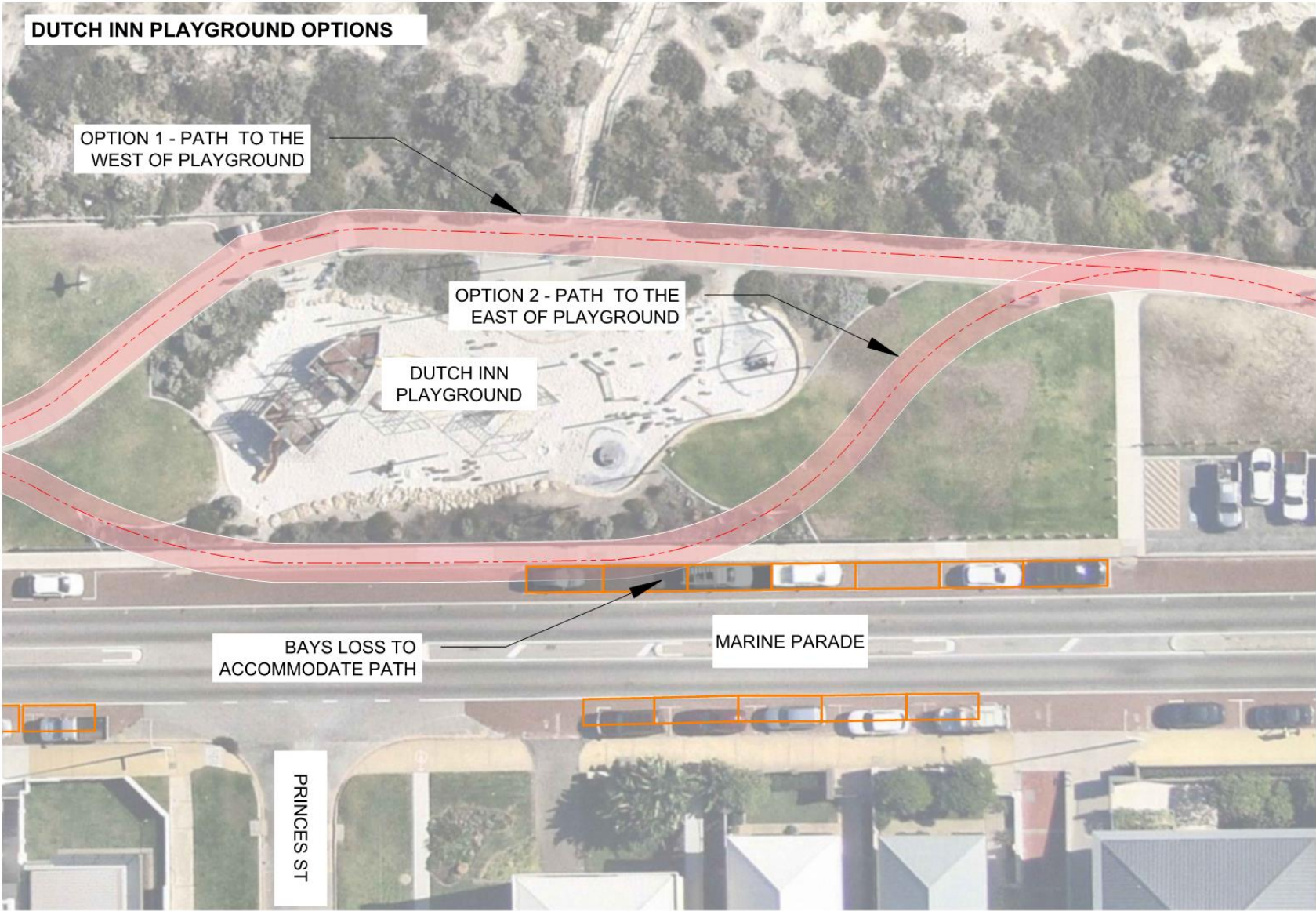
TOWN OF COTTESLOE



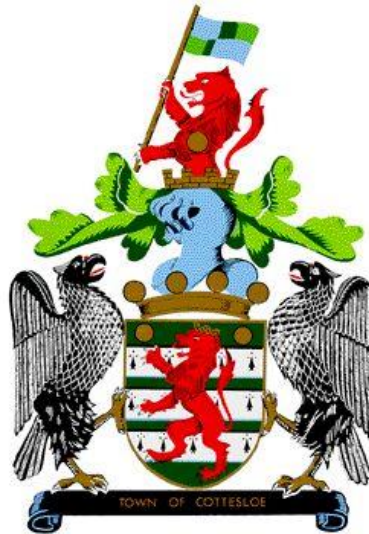
ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.8C: ATTACHMENT C - DUTCH INN PLAYGROUND OPTIONS



TOWN OF COTTESLOE



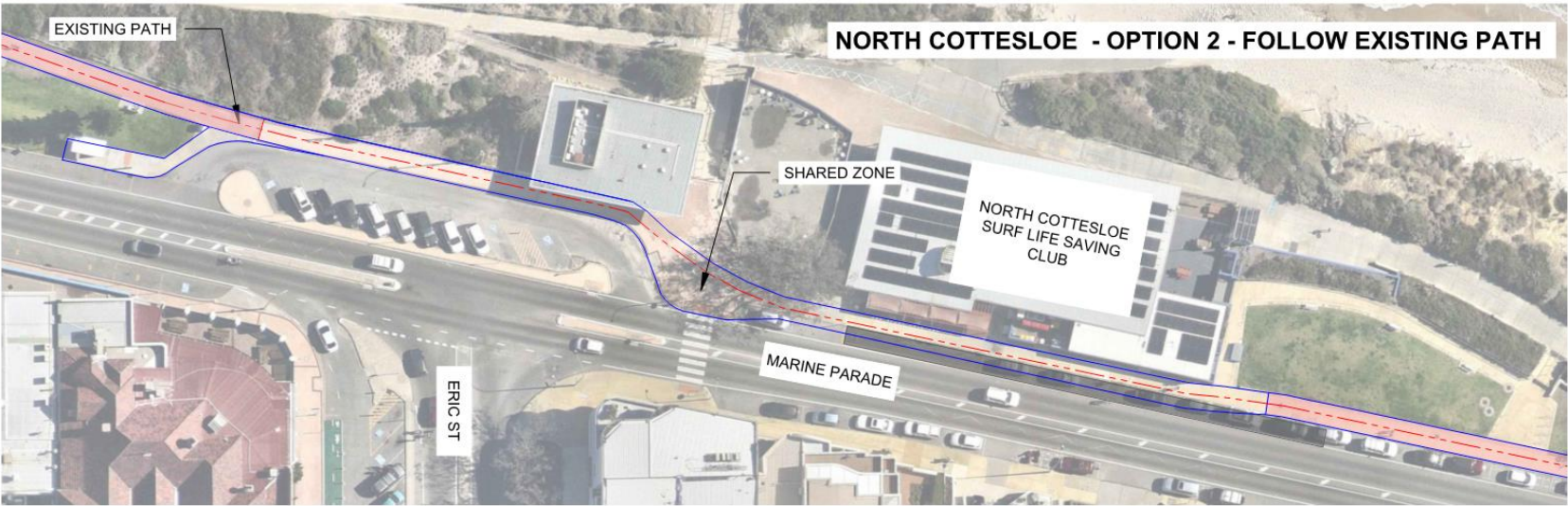
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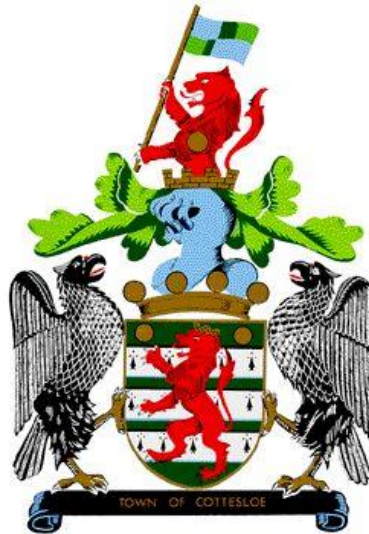
ITEM 10.1.8D: ATTACHMENT D - NORTH COTTESLOE AREA OPTIONS

NORTH COTTESLOE - OPTION 1 - ALIGN WITH FORESHORE MASTER PLAN





TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.9A:

**LETTER - LANDGATE REF# P881762 - ADVERSE
POSSESSION CLAIM - 50 FLORENCE STREET -
TRANSFER OF LAND APPLICATION**



Your Ref: ROW Pt Lot 1007/DP424630
Pt Lot 1008/DP424630

Our Ref: P881762
Enquiries: Sharmila Lalitha
Tel: 9273 9797
Email: Dealings@landgate.wa.gov.au

TOWN OF COTTESLOE
109 BROOME STREET
COTTESLOE WA 6011

Dear Sir or Madam,

Expiry Date – 18/12/2025

ADVERSE POSSESSION APPLICATION - P881762

Please find enclosed a copy of the advertisement for an application to be registered as the proprietor of the land therein described by adverse possession under section 223 of the Transfer of Land Act 1983 (TLA).

This notice is sent to you as the owner of the claimed Land. In order that if you claim any interest in the land, you may lodge a caveat against the granting of the said application under section 223A of the TLA, within the expiry date shown above in this notice.

For more information on these application types and the function of the caveat against the granting of an application, please see the topic POS-01 Adverse Possession, in the Land Titles Registration Policy and Procedure Guides available on our website and the relevant section(s) of the TLA.

Yours sincerely,

Bruce Roberts
Registrar of Titles

27 November 2025

Copy of advertisement enclosed.

Western Australian Land Information Authority ABN 86 574 793 858
Street address: 1 Midland Square, Midland, Western Australia 6056
Postal address: PO Box 2222, Midland, Western Australia 6936
Telephone +61 (0)8 9273 7373 TTY 133 677 landgate.wa.gov.au

 CLASSIFIEDS

PLACE AN AD



Employment

Real Estate

For Sale

Services

Motors Boats Caravans

Pets & Equestrian

What are you looking for?

[Home](#) > [Noticeboard](#) > [General](#)

Transfer of Land Act 1893

TRANSFER OF LAND ACT 1893

APPLICATION P881762

Take notice that Rochelle Jan Whyte of 50 Florence Street Cottesloe WA 6011 has applied to be registered as proprietor by possession of Part Lot 1007 on Deposited Plan 424630 containing 1m2 or thereabout and being part of the Land comprised in the Certificate of Title Volume 4042 Folio 178 standing in the name of Town of Cottesloe and Part Lot 1008 on Deposited Plan 424630 containing 39m2 or thereabout and being part of the Land comprised in the Certificate of Title Volume 4042 Folio 179 standing in the name of Town of Cottesloe.

ALL PERSONS claiming any estate or interest in the above land and desiring to object to the application are required to lodge in Landgate on or before 18 December 2025 a caveat forbidding the registration of Rochelle Jan Whyte as the registered proprietor.

BRUCE ROBERTS

REGISTRAR OF TITLES

27 November 2025

PUBLISHED 27th Nov, 2025

 3 SHARE



**TRANSFER OF
LAND ACT 1893**

APPLICATION P881762

Take notice that Rochelle Jan Whyte of 50 Florence Street Cottesloe WA 6011 has applied to be registered as proprietor by possession of Part Lot 1007 on Deposited Plan 424630 containing 1m² or thereabout and being part of the Land comprised in the Certificate of Title Volume 4042 Folio 178 standing in the name of Town of Cottesloe and Part Lot 1008 on Deposited Plan 424630 containing 39m² or thereabout and being part of the Land comprised in the Certificate of Title Volume 4042 Folio 179 standing in the name of Town of Cottesloe.

ALL PERSONS claiming any estate or interest in the above land and desiring to object to the application are required to lodge in Landgate on or before 18 December 2025 a caveat forbidding the registration of Rochelle Jan Whyte as the registered proprietor.

BRUCE ROBERTS
REGISTRAR OF TITLES
27 November 2025

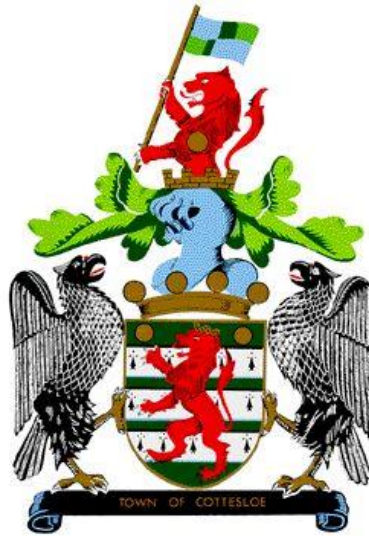
CALL NOW!

WestW

PR
CA

Sell yo
colour
\$31.50

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.10A: WESTERN AUSTRALIAN ELECTORAL COMMISSION - COSTS ESTIMATE



Mr Mark Newman
Chief Executive Officer
Shire of Cottesloe
PO Box 606
COTTESLOE WA 6911,

Dear Mr Newman,

Cost Estimate Letter: 2026 Local Government Extraordinary Election

The Western Australian Electoral Commission (WAEC) is pleased to provide you with the cost estimate for the delivery of your local government extraordinary election proposed to be held on 26 March 2026. This is providing you make a declaration under the *Local Government Act 1995* for the WA Electoral Commission to deliver your election.

Cost estimate

The WAEC has estimated the cost to conduct your Council's extraordinary election on the above date at approximately \$40,000 (ex GST).

As requested, the WAEC has also estimated the cost to conduct your Council's extraordinary election on Saturday March 2026 at approximately \$42,000 (ex GST).

This cost has been based on the following assumptions:

- The method of election will be postal
- 1 Councillor vacancy
- 6,400 electors
- response rate of approximately 40%
- appointment of a local Returning Officer
- count to be conducted at your office using CountWA.

Cost methodology

The WA Electoral Commission estimates the costs of running the election under four categories:

- Envelopes, printing and postage
- Returning Officer costs
- Processing and results
- WAEC costs

For individual local governments the exact division of costs may differ slightly, as the cost categories are determined by applying the following variables:

- Envelopes, printing and postage, and WAEC costs are determined by the number of electors in your local government
- Processing and results is determined by the expected response rate for your election
- Returning Officer costs are determined by the complexity of the election for the Returning Officer.

Variations to the final costs for your Council

The WA Electoral Commission conducts elections on the basis of full accrual cost recovery, in accordance with the *Local Government (Elections) Regulations 1997*. This means if the actual costs to conduct the election are less or greater than what we have estimated, the final cost may differ from the estimate we have provided.

We aim to keep additional costs at a minimum, however examples of where cost increases may arise include:

- A Returning Officer is selected that is not local to your area
- You select Australia Post Priority Service for the lodgement of your election package
- Casual staff are required for the issuing of Replacement Election Packages;
- Casual staff are required to assist the Returning Officer on election day or with the count.
- Unanticipated cost increases from our suppliers

Service commitment

The WA Electoral Commission is committed to conducting elections impartially, effectively, efficiently and professionally.

Following each election event, we review our performance and identify ways to improve our service delivery. If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

Next steps

If you wish to accept this cost estimate and proceed with the WA Electoral Commission delivering this election, please follow the specific steps that must be taken under the *Local Government Act 1995*, which are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, please advise us in writing as soon as practicable that you accept to take this cost estimate to Council, so I can provide you with my written agreement to conduct the election in a separate letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

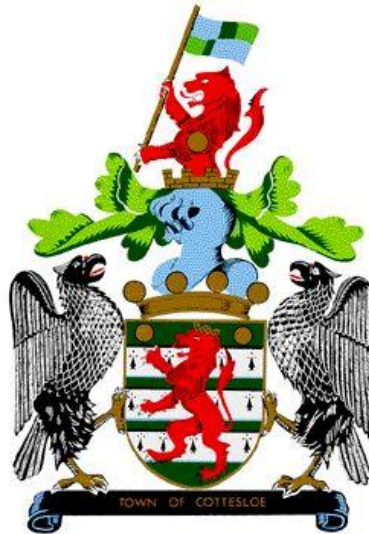
Please reach out to Phil Richards, Manager Election Events, if you have any queries, at lgelections@waec.wa.gov.au.

Yours sincerely,



Rebecca Hamilton
ACTING DEPUTY ELECTORAL COMMISSIONER
3 December 2025

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM 10.1.10B: ELECTORAL COMMISSIONER'S WRITTEN AGREEMENT



WESTERN AUSTRALIAN
Electoral Commission

Mr Mark Newman
Chief Executive Officer
Shire of Cottesloe
PO Box 606
COTTESLOE WA 6911,

Dear Mr Newman,

Written Agreement: 2026 Local Government Extraordinary Election

Thank you for your correspondence from Kate Jones dated 5 December 2025 in which you accept to take the Western Australian Electoral Commission's cost estimate for your 2026 local government extraordinary election to your next Council meeting.

I am pleased to provide this letter as my written agreement to be responsible for the conduct of your local government extraordinary election. In order to finalise this agreement, please submit the following motions to Council for a postal election as required under the Local Government Act 1995:

1. declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2026 extraordinary election, together with any other elections or polls which may be required;
2. decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a postal election.

Please note:

- the above motions must be presented to Council as drafted and cannot be amended in any way
- both the Cost Estimate letter, and this Written Agreement letter should be attached to the item for Council's consideration
- the above motions must be passed by an absolute majority

Once the Council passes the above mentioned motions, please forward confirmation to us via the email address below. We will then proceed with arrangements for your ordinary election.

The WA Electoral Commission is available to you to provide any further advice or support. For any queries, please contact please contact Phil Richards, Manager Election Events via email at lgelections@waec.wa.gov.au.

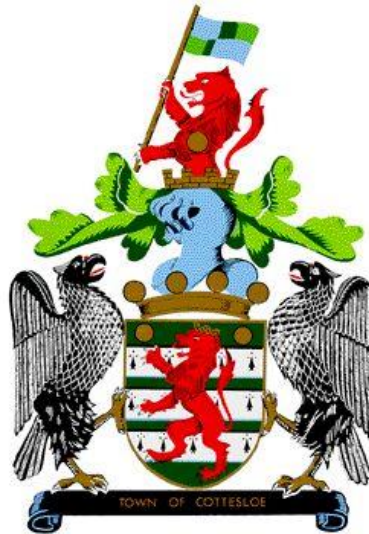
Yours sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca Hamilton'.

Rebecca Hamilton
ACTING DEPUTY ELECTORAL COMMISSIONER

5 December 2025

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.1.11A:
DRAFT - COTTESLOE ANNUAL REPORT 2025**



Cottesloe ANNUAL REPORT 2025



OUR VISION

A VIBRANT COASTAL COMMUNITY WITH A RELAXED LIFESTYLE.

OUR MISSION

TO PRESERVE AND IMPROVE COTTESLOE'S NATURAL AND BUILT ENVIRONMENT AND BEACH LIFESTYLE BY USING SUSTAINABLE STRATEGIES IN CONSULTATION WITH THE COMMUNITY.

KEY OBJECTIVES

OUR COMMUNITY, OUR TOWN, OUR PROSPERITY,
OUR LEADERSHIP AND GOVERNANCE.

UNDERPINNING PRINCIPLES

SUSTAINABLE DEVELOPMENT

To embrace and integrate sustainable development principles including social, economic, environmental and cultural aspects when planning for the district.

COMMUNITY PARTICIPATION

Effective community participation in decisions about the district and its future.

GOOD GOVERNANCE

Leadership, transparency, accountability, probity, proper management, effective services, equitable access to services, commitment to partnership working and organisational capacity building.

CO-OPERATION

The exchange of good practice, support and mutual learning and partnerships with government and other stakeholders to progress the Town.



Grand opening event for Cottesloe Skate Park
at John Black Dune Park

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Cover image: ANZAC Day 2025, on the Main
Lawn at Cottesloe Civic Centre

3

OUR ELECTED MEMBERS 2024/2025



Mayor Lorraine Young



Cr Helen Sadler – Deputy Mayor
(to October 2024)



Cr Melissa Harkins – Deputy Mayor
(from October 2024)



Cr Brad Wylynko



Cr Chilla Bulbeck



Cr Katy Mason



Cr Sonja Heath



Cr Jeffrey Irvine



Cr Michael Thomas



*Silky enjoys the new
water fountain at Harvey Field*

5

MAYOR'S MESSAGE



ON BEHALF OF THE TOWN OF COTTESLOE I'M PLEASED TO PRESENT THE TOWN'S ANNUAL REPORT FOR 2024/2025. SOME OF OUR ACHIEVEMENTS OVER THE YEAR, AND OUR AREAS OF FOCUS, ARE HIGHLIGHTED HERE.

Facilities and recreational amenity

Our focus on upgrading facilities included commencing construction of the new Harvey Field playground and the upgraded beach access path at Grant Marine Park. We worked with the Sea View Golf Club to explore opportunities for redevelopment of the Clubhouse to meet the needs of the Club and provide greater amenity for the community, and to resolve risks posed by the current golf course layout. Repair of the ageing Cottesloe foreshore infrastructure was limited to what was needed to meet safety requirements, while we continue to lobby the State and Australian governments for funding for a full upgrade in line with the approved Foreshore Masterplan. This approach recognises the value in a full upgrade and also recognises that the significant cost of upgrading and maintaining this State asset cannot be met solely by Cottesloe ratepayers.

The Town was successful in its application for \$400k grant funding to meet the cost of replacing the shark barrier at Cottesloe main beach. The barrier, our shark detection units, surf lifesaving patrols, established protocols for dealing with incidents, and installation of BEN signs on our beach access paths all combine to offer swimmers the best possible peace-of-mind swimming at our very popular beaches.

We were also successful in our application for Australian Government funding to upgrade the foreshore promenade along Marine Parade. The Active Transport grant covers \$4.175m of the \$4.5m project cost. Consultation with path users provided feedback which will inform the final design, to ensure that the upgraded path meets the aims of enhancing safety, increasing accessibility, and creating a more user-friendly environment for all users. We consulted on the South Cottesloe public toilet proposal, obtaining valuable feedback on location and design, which will be used as the project progresses.

Planning

Following community consultation, Council endorsed the draft Local Planning Strategy, which is now with the Western Australian Planning Commission (WAPC) for final approval. The Strategy will determine our approach in developing the Town's new Local Planning Scheme. Going forward, we will carry out extensive community consultation as we tackle the challenge of meeting State-mandated infill targets while preserving neighbourhood character. Council also consulted on and endorsed the draft Cottesloe Village Precinct Structure Plan, for submission to the WAPC for approval to advertise.

Decisions on development applications lodged through the WAPC State Development Assessment Unit (SDAU) process have been at odds with the Town's orderly and proper planning for the district, via the Local Planning Strategy and Precinct Structure Plan. These planning processes require significant internal and external resources, the costs of which are met by ratepayers. However, we are required by statute to develop a contemporary Planning Scheme, taking into account the State's planning policies and directions. In addition, a contemporary Planning Scheme and associated Structure Plans provide a reference against which development applications can be considered, which might spare us from more egregious departures from community-supported parameters for development.

Our draft Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) went to public consultation during the year. Feedback will inform the final draft, to determine our response to the identified risks. We also commenced the process required by the State's regulation of short-term rental accommodation (STRA's), including initiating amendments to our Planning Scheme, and we developed and consulted on a Planning Policy to minimise the impact of STRA's on neighbourhood amenity.

Connectivity across Cottesloe

With three level crossings, Curtin Avenue, Stirling Highway, and the railway line creating barriers to safe and comfortable movement for cars, riders and pedestrians, connectivity across Cottesloe remains a high priority for the Town. We have commenced work on a Transport Strategy to address the issues and we continue to lobby the State for action.

As part of our lobbying, in late 2024 the Town initiated a collaborative project with neighbouring local governments also impacted by unresolved transport and connectivity issues. The project includes input from Cottesloe, Mosman Park, Fremantle and Peppermint Grove. The aim is to develop a resolved position on the connectivity problems and preferred solutions, to demonstrate to the State government and State agencies that there is agreement between local governments on what the issues are, and what needs to be done to resolve them. The resolved position will then be used as part of a concerted lobbying effort, which is likely to be more effective than efforts of individual local governments.

Reconciliation

We continued progress on our "Innovate" Reconciliation Action Plan (RAP), to drive the Town's approach to reconciliation, both within the organisation and more broadly through our community.

Environment

In addition to our annual winter planting program and completion of stage 2 of the revegetation of John Black Dune Park, we continued to progress the Town's Green Infrastructure Strategy. The Strategy sets out an approach to the management of our green infrastructure to ensure appropriate workforce and long-term financial planning, so that objectives can be achieved. We adopted a pathway to finalising the strategy, which includes planning for measures to achieve canopy targets and timeframes. Our achievements on meeting these targets will be measured and reported to Council in 2027.

Our collaboration with Cottesloe Coastcare and Perth NRM (Natural Areas Management) continued, ensuring that we can measure and achieve meaningful improvements in greening our district

Engagement of new Chief Executive Officer

In late 2024 Mr Matthew Scott advised Council that he would not seek an extension of his CEO contract. In March this year, following an extensive recruitment process, Council unanimously resolved to appoint Mr Mark Newman to the role, effective from 28 April. As a highly respected local government CEO, Mr Newman has a thorough understanding of the local government framework. He has a strong strategic, governance and financial focus and a track record of success on major infrastructure projects. His experience and his enthusiasm for the role will place him well to guide the Town and to ensure that we deliver services at the level our community expects, and his strategic focus and acumen will enable the Town to move forward on major projects.

Thanks

I'd like to extend thanks to former CEO Matthew Scott and new CEO Mark Newman, our Executive team, all of the Town's staff, and my fellow Elected Members, for the hard work they do on behalf of the Cottesloe community. Thanks also to the community members who volunteer their time on the Town's Committees and Working Groups. One of our biggest assets in Cottesloe is our engaged and passionate community.

I'd like to thank all residents and ratepayers for your feedback, enthusiasm, and interest in Cottesloe.

Lorraine Young
Mayor



Cottesloe Skate Park

CEO'S REPORT



IT IS MY PLEASURE TO GIVE MY FIRST REPORT TO THE COMMUNITY FOR THE 2024/25 ANNUAL REPORT. I WAS EXCITED TO HAVE BEEN APPOINTED TO THE PRESTIGIOUS ROLE OF CHIEF EXECUTIVE OFFICER FOR THE TOWN OF COTTESLOE IN LATE APRIL 2025.

Significant issues are being faced by all local governments, and the Town of Cottesloe is no exception. Legislation changes have been considerable in recent years. In general, new legislation requires greater governance and increases the responsibility on the Administration of the local government.

To some degree, the influence of the Elected Members is diminished through some of the legislation, particularly in the planning area. It is acknowledged that this can cause frustration for the community, where it is often felt that local concerns are not being heard.

Importantly, Council needs to ensure that its Local Planning Scheme and its planning policies reflect, as best as possible, the community's aspirations, whilst abiding by the State Government's directions through State Planning Policies (SPPs).

The past two years have marked a period of meaningful reform and renewal for the Town of Cottesloe. As we continue to evolve in response to community needs and legislative change, our focus remains on delivering safe, sustainable, and well-governed services that reflect the values of our residents.

In the area of work health and safety (WHS), we've strengthened our internal frameworks to ensure compliance with updated legislation and to foster a culture of safety and wellbeing. This includes enhanced risk management practices, improved training programs, and a renewed emphasis on mental health and workplace support. Looking ahead, we will continue to embed WHS principles into all aspects of our operations, with a focus on proactive hazard identification and continuous improvement in safety performance.

Our town planning reforms have been equally transformative. The preparation of the Draft Local Planning Strategy and the Cottesloe Village Precinct Structure Plan is designed to set a clear direction for the next 10–15 years. These documents will support sustainable growth, housing diversity, and revitalisation of key precincts, including the foreshore and town centre. Future initiatives will focus on implementing these strategies, improving public spaces, and ensuring development aligns with community expectations and environmental priorities. The Foreshore Redevelopment project, for example, will enhance accessibility, create new recreational areas, and support local businesses through improved infrastructure and design, making it an even more attractive destination.

From a governance perspective, we've embraced reforms that improve transparency, accountability, and strategic alignment. The Council Plan 2023–2033 integrates our Strategic Community Plan and Corporate Business Plan into a single, forward-looking framework. This plan outlines our commitment to leadership, service excellence, and financial sustainability. In the coming years, we will continue to refine our governance practices, invest in digital transformation, and strengthen community engagement to ensure our decision-making remains inclusive and responsive.

These reforms and future plans reflect our shared vision for a vibrant, resilient, and connected community. I would like to thank our Council members, staff, and community partners for their ongoing support and collaboration. Together, we are building a stronger Cottesloe — one that honours its heritage while embracing the opportunities of tomorrow.

Over the next 12 months, there will be further reform legislation being introduced. Transparency will be increased through the availability of numerous online registers and the creation of a communications protocol between Elected Members and the CEO. Increased governance and risk management will be required through amendments to the function of the Audit Committee.

Another challenge faced by the Town is in relation to its ageing coastal infrastructure. Western Australia's premier beach needs renewal. After over a decade of planning and strategising, the Town has continued to advocate to both State and Australian Governments for long overdue funding.

The Town has been successful in attracting significant Australian Government Funding for the upgrade of the Shared Path along the foreshore from Curtin Avenue to Eric Street. Detailed design for this project will take place during 2025/26, with construction scheduled over the next three years. This is a major project that requires integration with any proposed foreshore redevelopment.

Mark Newman
Chief Executive Officer



*The Salvation Army Brass Band at
Cottesloe Carols 2024*

STATUTORY INFORMATION

DISABILITY ACCESS AND INCLUSION PLAN

The Disabilities Services Act 1993 requires that the Town of Cottesloe include in its annual progress report, implementation of its Disability Access and Inclusion Plan (DAIP). Our current DAIP is dated 2024-2029.

The following access improvement initiatives were undertaken in the past year up to 30 June 2024:

- Continued to provide AUSLAN interpreter at Council events;
- Continued to make an AUSLAN interpreter available for Universal Access and Inclusion Reference Group;
- Carols by Candlelight 2024 was a wheelchair-friendly event;
- Anderson Pavilion at Harvey Field has accessible facilities and toilets for use by all sports players;
- Sculpture by the Sea* included an Access and Inclusion program offering: Tactile Tours, access days with special beach matting for visitors with limited mobility or those using wheelchairs, plus aged care, community and youth programs;
- Beach wheelchairs can be booked on SpacetoCo, allowing users to instantly book and use a beach wheelchair, removing previous wait times;
- Updates to ACROD parking bays in the Town; and
- Updates to the Town's website, including additional options for accessibility.

PAYMENTS MADE TO EMPLOYEES

Regulation 19B of the *Local Government (Administration) Regulation 1996* requires the Town of Cottesloe to include the following in its Annual Report:

- The number of employees of the Town entitled to an annual salary of \$130,000 or more; and
- The number of those employees with an annual salary entitlement that falls within cash bands of \$10,000 over \$130,000.

The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000 is:

\$ Band	Number of Employees
\$130,000 to \$139,999	2
\$150,000 to \$159,000	3
\$250,000 to \$260,000	1

Cumulative remuneration paid by the Town for two CEO's employed during the reporting period is \$342,230.

ELECTED MEMBER REMUNERATION

Elected Member remuneration is reported in the following table in accordance with the Local Government Act 1995 S. 5.53(2)(i) and Local Government (Administration) Regulations 1996 19BD.

Members	Mayor Allowance	Deputy Mayor Allowance	Council Meeting Attendance Fee	ICT allowance	Total
Mayor Lorraine Young	\$28,000		\$24,400	\$1,600	\$54,000
Deputy Mayor Melissa Harkins		\$4,851	\$15,750	\$1,600	\$22,201
Cr Helen Sadler		\$2,149	\$15,750	\$1,600	\$19,499
Cr Brad Wylynko			\$15,750	\$1,600	\$17,350
Cr Chilla Bulbeck			\$15,750	\$1,600	\$17,350
Cr Jeffrey Irvine			\$15,750	\$1,600	\$17,350
Cr Katy Mason			\$15,750	\$1,600	\$17,350
Cr Michael Thomas			\$15,750	\$1,600	\$17,350
Cr Sonja Heath			\$15,750	\$1,600	\$17,350
Total	\$28,000	\$7,000	\$150,400	\$14,400	\$199,800

ELECTED MEMBER MEETING ATTENDANCE

The number of Council and Committee Meetings attended by each council member during the financial year is as follows:

	Council	Committee	Electronic	Working Groups
Cr Lorraine Young	15	7	0	4
Cr Helen Sadler	14	1	3	6
Cr Melissa Harkins	15	0	1	4
Cr Brad Wylynko	13	3	0	1
Cr Chilla Bulbeck	13	0	0	3
Cr Katy Mason	13	3	0	0
Cr Sonja Heath	13	5	3	5
Cr Jeffrey Irvine	14	4	1	2
Cr Michael Thomas	12	0	1	2

RECORDS MANAGEMENT

The Town of Cottesloe, as a local government, is required under the *State Records Act 2000* to provide an annual report on its recordkeeping practices.

EVALUATION OF RECORDKEEPING SYSTEMS

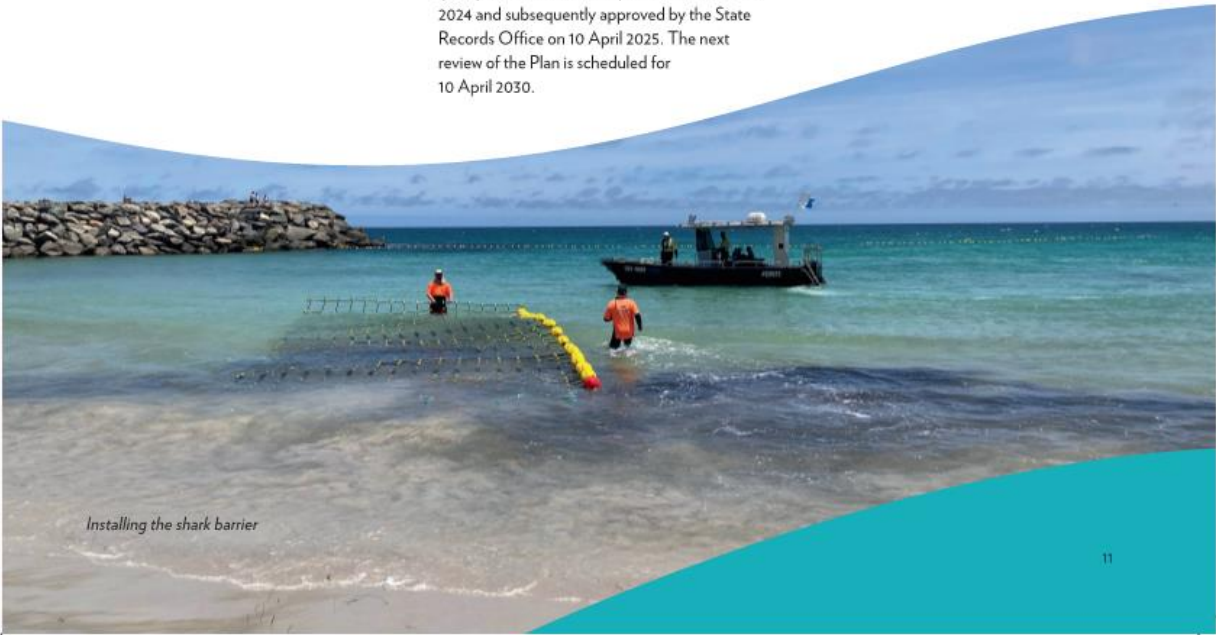
The efficiency and effectiveness of the Town's recordkeeping systems are evaluated at least once every five years. As part of this process, the Town of Cottesloe's Record Keeping Plan (RKP) was reviewed and updated in December 2024 and subsequently approved by the State Records Office on 10 April 2025. The next review of the Plan is scheduled for 10 April 2030.

RECORDKEEPING TRAINING PROGRAM

The Town's comprehensive recordkeeping training program is delivered to all staff as part of onboarding. In response to the significant changes associated with the transition to a new Enterprise Resource Planning (ERP) system, Datascape, the training program has been reviewed to align with the new system and to support effective recordkeeping practices. This ongoing review will ensure that training remains current, practical, and consistent with the Town's Recordkeeping Plan.

REVIEW OF TRAINING PROGRAM

The Town regularly reviews the recordkeeping training program to ensure staff awareness, understanding, and alignment with recordkeeping requirements and the RKP. This program is being reviewed to better align with the ERP system moving forward and to ensure ongoing compliance.



STATUTORY INFORMATION

INDUCTION PROGRAM FOR NEW STAFF

New employees receive a Records Management Information Pack and face-to-face introductory CM10 training. Refresher training is available on request, supporting ongoing compliance and reinforcing alignment with the Town's Recordkeeping Plan.

REGISTER OF COMPLAINTS

Section 5.121 of the *Local Government Act 1995* requires the Complaints Officer for the Town of Cottesloe to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c) of the Act.

The register of complaints is to include, for each recorded complaint;

- (a) the name of the council member about whom the complaint is made;
- (b) the name of the person who makes the complaint;
- (c) a description of the minor breach that the standards panel finds has occurred; and
- (d) details of the action taken under section 5.110(6)(b) or (c).

For the purposes of section 5.115(2) of the *Local Government Act 1995* it is advised that no complaints were made to the Town of Cottesloe during the financial year under review.

FREEDOM OF INFORMATION

The *Freedom of Information Act 1992* (FOI Act) gives the public a general right to apply for access to documents held by the Town of Cottesloe, subject to limitations as set out in Clauses 1 to 15 of Schedule 1 to the FOI Act. It also provides the right of review in relation to decisions made by the Town to refuse access to information applied for under the FOI Act.

In accordance with the FOI Act, the Town publishes an Information Statement on its website detailing the types of documents the Town holds, the FOI process and how to make an FOI application. The Information Statement is reviewed annually by the Town's Freedom of Information Officer.

LOCAL LAWS

During the 2024/25 period, the Town of Cottesloe made significant progress in reviewing and updating its local laws to better reflect contemporary community needs and regulatory standards. Key developments included the consolidation and adoption of an updated **Dogs Local Law, Parking and Parking Facilities Local Law, and Waste Local Law**. These updates aimed to improve clarity, enforcement, and alignment with current practices. Additionally, the Town proposed further refinements to its Waste Local Law, indicating an ongoing commitment to environmental sustainability and effective waste management.

Under the *Local Government (Amendment) Act 2024*, local governments in Western Australia must now review their local laws at least once every 15 years from the date the law was made or last reviewed. During the 2025/26 period, the Town will review all local laws made or reviewed before December 2011. This will ensure they are reviewed by December 2026, to comply with the new 15-year requirement.

NATIONAL COMPETITION POLICY

In accordance with the Competition Principles Agreement (Clause 7), the Town reports on measures to promote competitive neutrality, structural reform, and legislative review.

Competitive Neutrality:

The Town of Cottesloe did not operate any significant business activities during the 2024/25 financial year. Therefore, no public benefit tests or competitive neutrality adjustments were required.

Structural Reform:

The Town has no public monopolies or vertically integrated service businesses that mandate structural reform under the National Competition Policy. No changes or divestments of services occurred during the year.

Legislative Review:

All local laws and proposed amendments are assessed for their impact on competition. No provisions were identified that would unnecessarily restrict competition, and no public benefit tests were undertaken this year. The Town remains committed to periodically reviewing its local laws to ensure compliance with competition principles.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Asset Management Grants

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets that were received by the Town during the last three years.

2024/25	2023/24	2022/23
\$504,642	\$1,063,107	\$1,134,174



From left, Cllr Harkins, Cllr Sadler, Cllr Mason and Cllr Heath dress the Norfolk Island pine trees outside Cottesloe Civic Centre in Christmas bows.

INTEGRATED PLANNING AND REPORTING FRAMEWORK



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National Reconciliation Week walk – Mudurup Rocks near Cottesloe Groyne

COUNCIL PLAN

THE LOCAL GOVERNMENT ACT 1995 HAS REQUIRED LOCAL GOVERNMENTS TO PREPARE A 'PLAN FOR THE FUTURE' UNDER SECTION 5.56 SINCE ITS INTRODUCTION, ESSENTIALLY REQUIRING LOCAL GOVERNMENTS TO STRATEGICALLY LOOK AT CURRENT AND FUTURE NEEDS AND DETERMINE HOW THESE WOULD BE PROVIDED.

In June 2023, the *Local Government Amendment Act 2023* amended section 5.56 of the Act to change the term 'Plan for the Future' to 'Council Plan'. Regulation 19BA of the Local Government (Administration) Regulations 1996 combines the Strategic Community Plan and the Corporate Business Plan into a new Council Plan.

In relation to the Town of Cottesloe, the Strategic Community Plan which was adopted in 2013, was to expire in 2023. A review of the Strategic Community Plan and associated Corporate Business Plan 2020-2024 was provided for in the 2022/23 Budget. In early 2023, the Town engaged Moore Australia to assist in preparing a Council Plan.

The Council Plan was adopted for community feedback in October 2023 and, following the feedback being noted by Council and the Plan updated, it was adopted by Council at the December 2023 Council Meeting.

The Town of Cottesloe's Council Plan 2023-2033 is an integrated approach for meeting the requirements for strategic community planning and corporate business planning, reflecting strategic alignment and integration. The Council Plan provides the overall strategic direction for the community, Council and others who deliver services and play a part in the community. The plan is intended to be used as a guiding document, not only with respect to the Town's responsibilities,

but with respect to the broader community's responsibilities and those of other agencies, residents and stakeholders.

The Town is grateful to the community for their response and input into the strategic community planning process and the valuable insight into the desired vision for the future of the Town of Cottesloe. The Council Plan will have an annual desktop review and a major review every four years, which will include community consultation.



WA Bike Month event
Community Bike Ride: Cruise across Cottesloe

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COUNCIL PLAN CONT

OUR COMMUNITY – Connected, engaged and accessible

Community Feedback

Our community values its relaxed, outdoor lifestyle and the natural environment.

Looking forward, our community wants Cottesloe to be a welcoming place for locals and visitors of all backgrounds, ages and abilities.

Community events and initiatives are welcomed to enhance our vibrant coastal community, with the style and scale of events to suit Cottesloe's character.

Our Strategies

Our high level strategies to progress these objectives:

1. Supporting an active, healthy and inclusive community culture, our residents enjoy access to a range of social, cultural and recreation activities.
2. Providing accessible and inclusive community spaces and facilities.

Deliverable	Comments
Encourage health and wellbeing through recreation initiatives	Seniors Week 2024 was proudly hosted by the Town in partnership with the Town of Mosman Park and the Shire of Peppermint Grove. The week featured a diverse program of fitness activities including Zumba, Pilates and Prime Movers, designed to inspire movement and support healthy lifestyles. Seniors Week plays a vital role in fostering community participation and promoting positive ageing. A community bike ride 'Cruise across Cottesloe' was held during WA Bike Month, and a successful Skate Park launch event was held in November 2024. Through these events, we celebrated active living and provided inclusive recreation opportunities.
Implement the Disability Access and Inclusion Plan (DAIP)	The DAIP (2024-2029) was endorsed by Council at the August 2024 OCM, setting a clear framework for improving access and inclusion across the Town's facilities, services and programs. The community's use of beach wheelchairs increased during the 2024/25 beach patrol season, reflecting ongoing support for accessible recreation opportunities.
Review and update the Town's Public Open Space and Playground Strategy	Completed – noted by Council in April 2025. This has been used to inform a draft Asset Management Plan. The information is also being converted into a strategy booklet to be published on the Town's website.
Identify and support opportunities for community participation	The Town's Community Grant Program once again supported a diverse range of local groups. Eight community organisations were allocated grants to deliver activities, initiatives and events that enhance the lives and wellbeing of the Cottesloe community. A review of the Community Grant Program has commenced, with a view to launching a refreshed Community Partnership Program in 2026. The review aims to enhance support for local groups, strengthen community engagement, and align future funding with strategic priorities.
Review and implement the Town's Events Policy	Work has begun on reviewing the events policies and associated processes to ensure the Town's event management practices are clear, consistent and supportive of community participation.
Implement the Reconciliation Action Plan	Progress has been made on the Town's Reflect Reconciliation Action Plan (RAP), with outstanding actions reviewed and a new reporting framework being developed to guide future reconciliation initiatives. The draft Innovate Plan will be progressed in 2025/26.

Deliverable	Comments
Develop a Public Health Plan	Commenced, due for completion in the first half of 2026. The community will be widely consulted during the process.
Develop a Community Youth Inclusion Strategy	As part of the Community Development Strategy, we will incorporate a dedicated focus on youth inclusion. This ensures that initiatives are aligned and complement each other, creating a cohesive approach to engaging and supporting young people in our community.
Develop a Community Development Strategy	In May 2025, an internal review of the Council Plan for Community Services was completed, identifying several action items requiring a more coordinated approach. A comprehensive Community Development Strategy, incorporating the youth inclusion initiatives is to be developed. This consolidated strategy will encompass key focus areas including youth, seniors, community partnerships, health and wellbeing, and community participation. It will include defined outcomes and actions for each area within a three-year implementation plan. Strategic planning has commenced, with finalisation anticipated in the 2026/27 financial year.



COUNCIL PLAN CONT

OUR TOWN – Healthy natural environs and infrastructure meeting the needs of our community

Community Feedback

Sustainability is important to our community. Our urban canopy, natural areas and recreation facilities are a priority for community wellbeing. Our community wants to see Cottesloe's heritage celebrated and balanced with appropriate planning and development.

Looking forward, our community want to see Cottesloe and Swanbourne Villages as thriving accessible community hubs. Our public amenities (including public ablutions) are a priority for our community, to enhance accessibility for everyone.

Our Strategies

Our high level strategies to progress these objectives:

1. Town infrastructure is well planned, effectively managed and supports our community, whilst protecting and promoting our unique heritage and character.
2. Engage with external stakeholders to create connectivity throughout the Town.
3. Future population growth is planned to enhance community connectivity, economic prosperity as well as the built and natural environment.
4. Work collaboratively to protect, enhance and increase our natural assets and green canopy.

Deliverable	Comments
Review and implement the Town Planning Scheme	The Town appointed Niche Planning Studio (NPS) to undertake the preparation of Local Planning Scheme No 4 mid-February 2025. NPS have undertaken background review and analysis in conjunction with Town staff, prepared a draft community consultation strategy and commenced the preparation of the new scheme.
Review, update and implement asset management planning	Draft Asset Management Plan complete. To be reviewed in 2026 and integrated into the review of the Long Term Financial Plan.
Adopt and implement the Cottesloe Village Precinct Structure Plan	Draft Precinct Structure Plan document and Local Planning Scheme Amendment No. 14 with the Western Australian Planning Commission (WAPC) for consent to advertise.
Progress the Foreshore Masterplan, including Carpark 2 re-visioning	A Council approved delivery strategy for Carpark 2 has been developed. Ongoing discussions are occurring with State Government with progress reported on a monthly basis to Council. A grant application has been forwarded to the Australian Government.
Review and implement the Town's Events Policy	Work has begun on reviewing the events policies and associated processes to ensure the Town's event management practices are clear, consistent and supportive of community participation.
Review and implement Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)	Public consultation complete. The draft CHRMAP is being examined for consideration by Council.



Deliverable	Comments
Implement Green Infrastructure Strategy	Council adopted the Strategy in November 2024. A community engagement plan is being prepared to commence consultation on the revised street tree species. The Town is developing a planting strategy, maintenance plans and a Public Open Space (POS) landscaping plan to achieve the 30% canopy target by 2040.
Develop Recreation Precinct Strategy	The various elements of the Strategy approved by Council comprised of Cottesloe Oval re-orientation, Anderson Pavilion project, ACROD parking bay construction and Harvey Field playground (located on Broome Street). These have all been completed. The Town is working with Seaview Golf Club on safety and design issues.
Develop Foreshore and Beach Strategy	This is prioritised to be developed in 2026, once the Town's CHRMAP exercise is completed. It will be further defined in consultation with Council in 2026.
Review and update the Integrated Transport Strategy	The Integrated Transport Strategy (Priority One) was adopted at the October 2024 OCM. A strategy document covering actions to achieve targets is being compiled. This has been used to inform the draft Asset Management Plan. The information is also being developed into a strategy booklet to be published on the Town's website.

COUNCIL PLAN CONT

OUR PROSPERITY – A vibrant and sustainable place to live, visit and enjoy

Community Feedback

Our community highly values Cottesloe's relaxed coastal character. It is important to our community that this be retained and that Cottesloe is a place where locals and visitors are welcomed and enjoy the experience.

Thriving connected village hubs are important to our community.

There is clear acknowledgement of Cottesloe as a world-renowned tourism destination - the Cottesloe foreshore and coast need to meet the expectations of locals, as well as visitors from around Australia and internationally.

Our Strategies

Our high level strategies to progress these objectives:

1. Activating Cottesloe and Swanbourne town centres and increasing their appeal, attracting more local business and visitors.
2. Partner with other stakeholders to create beautiful and diverse locations that celebrate our natural cultural and built heritage.
3. Partner with other stakeholders to promote Cottesloe more widely, attracting visitors seeking a quality coastal experience.

Deliverable	Comments
Lobby and advocate for increased east-west connectivity	Council has continued to lobby the State Government to upgrade the Congdon Street and Eric Street Bridge. State Government announced the commencement of Congdon Street Bridge works in 2024/25. The Town has agreed to a regional approach to transport planning and is working with other Western Suburbs Councils on a project brief.
Implement the Cities Power Partnership Commitments	Ongoing. Council will be asked to consider new pledges in the next few months after a reviewed Council Plan is adopted.
Implement the Beach Access Plan	Completed.
Review and update the Cottesloe Long Term Cycle Network Strategy	Completed.
Implement Natural Area Management Plan	Ongoing.
Maintain and update the Cottesloe Local Heritage List	For consideration as part of the Local Heritage Strategy.

Deliverable	Comments
Implement the adopted Cottesloe Village Precinct Structure Plan	Draft Precinct Structure Plan document and Local Planning Scheme Amendment No. 14 is with WAPC for consent to advertise.
Local Planning Strategy and Scheme	Local Planning Strategy has been considered and endorsed by Council at its OCM held in December 2024. Documentation now with the WAPC for its consideration for final adoption.
Explore partnership opportunities for the delivery of services to our community and visitors	The Western Suburb Alliance CEO group is actively investigating possible shared partnership of various services. The Town of Cottesloe continues to partner with the Town of Mosman Park and the Shire of Peppermint Grove for the delivery of the Grove Library services.
Develop a Public Space Activation Strategy	This will be developed in consultation with Council in 2026..
Advocate for development and maintenance of community infrastructure, supporting our local community and the large number of visitors	Ongoing discussions with State and the Australian Government on the infrastructure needs of the community when the opportunity presents itself.
Develop strategies and policies to assist local business become more sustainable	Western Suburb Alliance CEO group met with a representative from the Western Suburbs Business Alliance about possible partnership opportunities.
Continue collaboration with neighbouring local governments, supporting tourism development	Continuing to explore opportunities as they arise.



COUNCIL PLAN CONT

OUR LEADERSHIP AND GOVERNANCE – Strategic leadership providing open and accountable governance

Community Feedback

Community engagement and timely communication is a high priority for our community.
Our community values transparent, strategic leadership and forward planning.
Our community deserves and requires legislative compliance and financial responsibility.

Our Strategies

Our high level strategies to progress these objectives:

1. Engage, inform and actively involve our community in Council decision making.
2. Work innovatively and collaboratively with government, industry, business and community to deliver positive outcomes.
3. Deliver open, accountable and transparent governance.

Deliverable	Comments
Review and implement Council's long term strategic planning	The Town performed a desktop review of the Long Term Financial Plan.
Review and implement Council's communication plan / strategy	Review of the Town's communication plan will commence in 2025/26.
Advocate and lobby on behalf of our community	Ongoing as opportunities occur. Meeting with local State Member to discuss various local issues.
Provide strategic leadership, deliver financially responsible governance and maintain legislative compliance	The 2024/25 Annual Budget was adopted in August 2024, within the statutory timeframe. The Annual Report was presented to Council in February 2025 and at the General Electors Meeting in March 2025. The Compliance Annual Return and Mid-Year Budget Review were considered by the Audit Committee and then submitted to Council in March, both ahead of the statutory deadlines. The 2024/25 Annual Financial Statements are expected to be finalised by the auditors in December 2025. Moore Australia have been engaged to undertake the Regulation 5 and 17 audits in 2025/26.



Town of Cottesloe ANNUAL REPORT 2025

Planting natives at John Black Point Park

Deliverable	Comments
Provide regular public communications, updating our community of Council activities	Responses to media enquiries, social media posts and monthly newsletter issued. Refer to Media Statistics in CEO Quarterly Report.
Engage with community on satisfaction with the level of service delivery	Service delivery survey completed as part of the development of the Council Plan. To be revisited every two years as part of the Council Plan review.
Use existing and develop new partnerships to improve services and efficiencies for the Town including but not limited to WESROC, Joint Library Agreement	Working with the Western Suburbs Alliance CEO initiative to improve services across the Western Suburbs Local Governments. Current focus is Infrastructure, Procurement, Communications and Human Resources.
Review and maintain the implementation of business continuity planning	To be reviewed during 2025/26.
Maintain emergency management partnership and planning	Ongoing membership of the Western Suburbs LEMC, which meets every quarter. Meeting regularly with local emergency services, i.e. WA Police. Council adopted the Local Emergency Management Arrangements at the June 2024 Ordinary Council Meeting. An internal review of the Town's Local Recovery Plan is currently being undertaken, to be completed by the end of 2026.
Provide a healthy and safe workplace for our Town employees and council members	<p>Workplace Health and Safety Policy adopted at April 2024 OCM.</p> <p>Workplace Health and Safety Plan developed.</p> <p>Emergency Plans updated, with annual fire alarm compliance occurred in August 2024.</p> <p>Safe Work Method Statements reviewed and refined for higher-risk employee activities.</p> <p>Five day Health and Safety Representatives Course attended by key employees.</p> <p>Risk assessments completed for worker access to the skate bowl, front counter, falls from heights and depot traffic management.</p> <p>Workstation ergonomic assessments performed (ongoing).</p> <p>Workplace equipment recommendations proposed for replacement.</p> <p>Free flu vaccinations promoted to employees.</p> <p>Relationships Australia Employee Assistance Program promoted.</p> <p>The Town of Cottesloe Industrial Agreement 2024 was ratified by the WA Industrial Relations Commission in December 2024, including incentives for staff to be actively involved in work place safety committee.</p> <p>Online workplace Safety and Harassment training required to be completed by all staff.</p> <p>Free skin checks offered to all staff.</p> <p>Education and tips for employees in how to empower themselves and prepare for their performance review meeting with their manager (e.g. psychological safety).</p>

FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2025



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TOWN OF COTTESLOE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

An iconic coastal community with a relaxed lifestyle

Principal place of business:
109 Broome Street
Cottesloe WA 6011

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**TOWN OF COTTESLOE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

Statement by CEO

The accompanying financial report of the Town of Cottesloe has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 2nd day of December 2025



Chief Executive Officer

Mark Newman



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**TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),25	11,339,715	11,299,786	12,493,659
Grants, subsidies and contributions	2(a)	387,322	448,938	437,477
Fees and charges	2(a)	5,341,565	5,413,548	3,302,893
Interest revenue	2(a)	812,247	644,739	694,750
Other revenue	2(a)	442,974	138,111	199,083
		18,323,823	17,945,122	17,127,862
Expenses				
Employee costs	2(b)	(8,081,023)	(7,876,881)	(7,171,550)
Materials and contracts		(8,052,667)	(8,937,385)	(7,364,340)
Utility charges		(326,825)	(315,856)	(300,842)
Depreciation		(3,294,896)	(3,257,557)	(3,276,437)
Finance costs	2(b)	(243,260)	(226,177)	(236,815)
Insurance		(244,848)	(238,845)	(237,790)
Other expenditure	2(b)	(328,830)	(334,336)	(36,620)
		(20,572,349)	(21,187,037)	(18,624,394)
		(2,248,526)	(3,241,915)	(1,496,532)
Capital grants, subsidies and contributions	2(a)	627,966	1,163,857	2,138,177
Profit on asset disposals		106,496	0	85,234
Loss on asset disposals		(261,155)	0	(77,617)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(5,327)	2,495	2,522
Share of net profit of associates accounted for using the equity method	23(c)	132,287	0	31,728
		600,267	1,166,352	2,180,044
Net result for the period		(1,648,259)	(2,075,563)	683,512
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus arising from a change in liabilities	16	3	0	0
Total other comprehensive income for the period		3	0	0
Total comprehensive income for the period		(1,648,256)	(2,075,563)	683,512

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



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TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,457,546	7,733,491
Trade and other receivables	5	1,372,504	1,030,357
Other financial assets	4(a)	3,772,906	5,453,019
Inventories	6	8,920	8,960
Other assets	7	242,098	451,829
TOTAL CURRENT ASSETS		13,853,974	14,677,656
NON-CURRENT ASSETS			
Trade and other receivables	5	147,335	181,767
Other financial assets	4(b)	119,429	197,663
Investment in associate	23(a)	765,543	633,255
Property, plant and equipment	8	73,753,134	74,405,281
Infrastructure	9	68,682,494	69,574,749
Right-of-use assets	11(a)	1,177,554	1,058,845
TOTAL NON-CURRENT ASSETS		144,645,489	146,051,560
TOTAL ASSETS		158,499,463	160,729,216
CURRENT LIABILITIES			
Trade and other payables	12	2,835,830	3,161,663
Contract liabilities	13	0	62,663
Lease liabilities	11(b)	48,272	59,583
Borrowings	14	376,184	354,119
Employee related provisions	15	1,493,764	1,175,792
TOTAL CURRENT LIABILITIES		4,754,050	4,813,820
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	1,243,823	1,076,765
Borrowings	14	1,377,793	1,753,978
Employee related provisions	15	132,610	289,560
TOTAL NON-CURRENT LIABILITIES		2,754,226	3,120,303
TOTAL LIABILITIES		7,508,276	7,934,123
NET ASSETS		150,991,187	152,795,093
EQUITY			
Retained surplus		26,145,733	28,452,594
Reserve accounts	28	8,341,980	7,839,029
Revaluation surplus	16	116,503,474	116,503,471
TOTAL EQUITY		150,991,187	152,795,094

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



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TOWN OF COTTESLOE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		27,324,685	8,283,426	116,503,471	152,111,582
Comprehensive income for the period					
Net result for the period		683,512	0	0	683,512
Total comprehensive income for the period		683,512	0	0	683,512
Transfers from reserve accounts	28	1,174,952	(1,174,952)	0	0
Transfers to reserve accounts	28	(730,555)	730,555	0	0
Balance as at 30 June 2024		28,452,594	7,839,029	116,503,471	152,795,094
Correction of error		(155,651)	0	0	(155,651)
Restated balance at 1 July 2024		28,296,943	7,839,029	116,503,471	152,639,443
Comprehensive income for the period					
Net result for the period		(1,648,259)	0	0	(1,648,259)
Other comprehensive income for the period	16	0	0	3	3
Total comprehensive income for the period		(1,648,259)	0	3	(1,648,256)
Transfers from reserve accounts	28	1,011,168	(1,011,168)	0	0
Transfers to reserve accounts	28	(1,514,119)	1,514,119	0	0
Balance as at 30 June 2025		26,145,733	8,341,980	116,503,474	150,991,187

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



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**TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	10,939,411	12,502,028
Grants, subsidies and contributions	409,307	155,110
Fees and charges	5,340,689	3,289,868
Interest revenue	812,247	694,750
Goods and services tax received	22,153	0
Other revenue	442,974	199,083
	17,966,781	16,840,839
Payments		
Employee costs	(7,865,288)	(6,981,809)
Materials and contracts	(8,236,818)	(7,977,703)
Utility charges	(326,825)	(300,842)
Finance costs	(243,260)	(236,815)
Insurance paid	(244,848)	(237,790)
Goods and services tax paid	0	(136,774)
Other expenditure	(310,276)	(36,460)
	(17,227,315)	(15,908,193)
Net cash provided by operating activities	739,466	932,646
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for financial assets at fair values through profit and loss	0	(1,152)
Payments for purchase of property, plant & equipment	8(a) (602,510)	(1,450,201)
Payments for construction of infrastructure	9(a) (1,429,245)	(1,989,968)
Proceeds from capital grants, subsidies and contributions	472,318	2,138,177
Proceeds for financial assets at amortised cost	1,682,149	2,112,787
Proceeds from financial assets at amortised cost - self-supporting loans	70,871	67,812
Proceeds from sale of property, plant & equipment	166,578	143,681
Proceeds from sale of infrastructure	54,520	0
Net cash provided by investing activities	414,681	1,021,136
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	27(a) (354,120)	(352,460)
Payments for principal portion of lease liabilities	27(b) (75,973)	(66,365)
Net cash (used in) financing activities	(430,093)	(418,825)
Net increase in cash held	724,054	1,534,957
Cash at beginning of year	7,733,491	6,198,535
Cash and cash equivalents at the end of the year	8,457,545	7,733,492

Non-cash investing and financing movements are disclosed at note 16.(c)

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



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**TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	11,339,715	11,177,922	12,493,659
Rates excluding general rates	25	0	121,864	0
Grants, subsidies and contributions		387,322	448,938	437,477
Fees and charges		5,341,565	5,413,548	3,302,893
Interest revenue		812,247	644,739	694,750
Other revenue		442,974	138,111	199,083
Profit on asset disposals		106,496	0	85,234
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(5,327)	2,495	2,522
Share of net profit of associates accounted for using the equity method	23(c)	132,287	0	31,728
		18,557,279	17,947,617	17,247,346
Expenditure from operating activities				
Employee costs		(8,081,023)	(7,876,881)	(7,171,550)
Materials and contracts		(8,052,667)	(8,937,385)	(7,364,340)
Utility charges		(326,825)	(315,856)	(300,842)
Depreciation		(3,294,896)	(3,257,557)	(3,276,437)
Finance costs		(243,260)	(226,177)	(236,815)
Insurance		(244,848)	(238,845)	(237,790)
Other expenditure		(328,830)	(334,336)	(36,620)
Loss on asset disposals		(261,155)	0	(77,617)
		(20,833,504)	(21,187,037)	(18,702,011)
Non-cash amounts excluded from operating activities	26(a)	3,187,711	3,335,393	3,265,586
Amount attributable to operating activities		911,486	95,973	1,810,921
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		627,966	1,163,857	2,138,177
Proceeds from disposal of assets		221,098	104,000	143,681
Proceeds from financial assets at amortised cost - self-supporting loans		70,871	70,872	67,812
		919,935	1,338,729	2,349,670
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(602,510)	(955,674)	(1,450,201)
Acquisition of infrastructure	9(a)	(1,429,245)	(2,108,150)	(1,989,968)
		(2,031,755)	(3,063,824)	(3,440,169)
Amount attributable to investing activities		(1,111,820)	(1,725,095)	(1,090,499)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	27(b)	231,720	0	5,296
Transfers from reserve accounts	28	1,011,168	971,908	1,174,952
		1,242,888	971,908	1,180,248
Outflows from financing activities				
Repayment of borrowings	27(a)	(354,120)	(354,119)	(352,460)
Payments for principal portion of lease liabilities	27(b)	(75,973)	(59,583)	(66,365)
Transfers to reserve accounts	28	(1,514,119)	(1,141,309)	(730,555)
		(1,944,212)	(1,555,011)	(1,149,380)
Non-cash amounts excluded from financing activities	26(b)	(231,720)	0	(5,296)
Amount attributable to financing activities		(933,044)	(583,103)	25,572
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(c)	3,331,493	2,212,225	2,585,500
Amount attributable to operating activities		911,486	95,973	1,810,921
Amount attributable to investing activities		(1,111,820)	(1,725,095)	(1,090,499)
Amount attributable to financing activities		(933,044)	(583,103)	25,572
Surplus or deficit after imposition of general rates	26(c)	2,198,115	0	3,331,494

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



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**TOWN OF COTTESLOE
FOR THE YEAR ENDED 30 JUNE 2025
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**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASIS OF PREPARATION

The financial report of the Town of Cottesloe which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Town to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Measurement of employee benefits - Note 15

Fair value hierarchy information can be found in Note 24

The local government reporting entity

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

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

Initial application of accounting standards

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

- AASB 2020-1 *Amendments to Australian Accounting Standards*
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 *Amendments to Australian Accounting Standards*
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 *Amendments to Australian Accounting Standards*
 - Non-current Liabilities with Covenants
- AASB 2023-3 *Amendments to Australian Accounting Standards*
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - Supplier Finance Arrangements

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

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

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards*
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b *Amendments to Australian Accounting Standards*
 - Effective Date of Amendments to AASB 10 and AASB 128 (deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply)
- AASB 2022-9 *Amendments to Australian Accounting Standards*
 - Insurance Contracts in the Public Sector
- AASB 2023-5 *Amendments to Australian Accounting Standards*
 - Lack of Exchangeability
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 *Amendments to Australian Accounting Standards*
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 *Amendments to Australian Accounting Standards*
 - Annual Improvements Volume 11

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Delivery of specified works, infrastructure, or programs funded by external parties	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - regulatory, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management	Waste treatment, recycling and disposal service	Single point in time / Over time	Periodic or on request	None	At point of service
Fees and charges - Facilities Hire	Temporary access to and occupancy of facilities	Single point in time	Upfront or by invoice	Refunds for cancellations	At point of service
Fees and charges - sale of stock	Waste supplies, civic centre stock	Single point in time	Upfront	Refund for faulty goods	At point of sale
Other revenue - property lease	Provision of access to and use of leased property over an agreed period	Single point in time	By invoice per terms specified in the lease agreement	None	At point of service

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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	11,339,716	(1)	11,339,715
Grants, subsidies and contributions	123,520	0	0	263,802	387,322
Fees and charges	1,017,985	0	4,323,583	(3)	5,341,566
Interest revenue	728,864	0	83,384	(1)	812,247
Other revenue	304,096	0	138,873	3	442,974
Capital grants, subsidies and contributions	0	472,315	0	155,651	627,966
Total	2,174,467	472,315	15,885,556	419,451	18,951,789

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	12,493,659	0	12,493,659
Grants, subsidies and contributions	117,055	0	0	320,422	437,477
Fees and charges	1,243,184	0	1,378,084	681,625	3,302,893
Interest revenue	625,167	0	69,583	0	694,750
Other revenue	9,120	0	0	189,963	199,083
Capital grants, subsidies and contributions	0	1,802,787	0	335,390	2,138,177
Total	1,994,526	1,802,787	13,941,326	1,527,400	19,266,039

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Financial assets at amortised cost - self-supporting loans	5,870	8,305
Interest on reserve account	392,048	352,377
Trade and other receivables overdue interest	86,111	78,051
Other interest revenue	328,218	256,017
	<u>812,247</u>	<u>694,750</u>

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$80,500.

Fees and charges relating to rates receivable

Charges on instalment plan	21,086	21,672
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$23,860.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	150,150	108,350
- Other services – grant acquittals	2,160	20,270
	<u>152,310</u>	<u>128,620</u>

Employee Costs

Employee benefit costs	7,827,843	6,697,187
Other employee costs	253,180	474,363
	<u>8,081,023</u>	<u>7,171,550</u>

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	198,227	195,634
Bank Fees & Charges	45,033	41,181
	<u>243,260</u>	<u>236,815</u>

Other expenditure

Write down of inventories to net realisable value	40	160
Sundry expenses	328,790	36,460
	<u>328,830</u>	<u>36,620</u>

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TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
Cash at bank and on hand	6,311,856	3,227,089
Term deposits	2,145,690	4,506,402
Total cash and cash equivalents	8,457,546	7,733,491
Held as		
- Unrestricted cash and cash equivalents	3,815,566	5,213,946
- Restricted cash and cash equivalents	17 4,641,980	2,519,545
	8,457,546	7,733,491

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

Note	2025 \$	2024 \$
(a) Current assets		
Financial assets at amortised cost	3,772,906	5,453,019
	3,772,906	5,453,019
Other financial assets at amortised cost		
Self-supporting loans receivable	26(c) 72,906	70,872
Term deposits	3,700,000	5,382,147
	3,772,906	5,453,019
Held as		
- Unrestricted other financial assets at amortised cost	72,906	70,872
- Restricted other financial assets at amortised cost	17 3,700,000	5,382,147
	3,772,906	5,453,019
(b) Non-current assets		
Financial assets at amortised cost	0	72,907
Financial assets at fair value through profit or loss	119,429	124,756
	119,429	197,663
Financial assets at amortised cost		
Self-supporting loans receivable	(36,880)	223
Term deposits	36,880	72,684
	0	72,907
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	124,756	122,234
Movement attributable to fair value increment	(5,327)	2,522
Units in Local Government House Trust - closing balance	119,429	124,756

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

The Town classifies the following financial assets at fair value through profit or loss:

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	683,833	267,438
Trade receivables	157,635	156,200
Other receivables	382,932	451,263
GST receivable	114,621	136,774
Receivables for employee related provisions	75,117	47,493
Allowance for credit losses of trade receivables	(3,594)	(4,470)
Allowance for credit losses of other receivables	(38,040)	(24,341)
	1,372,504	1,030,357
Non-current		
Rates and statutory receivables	102,004	104,759
Receivables for employee related provisions	45,331	77,008
	147,335	181,767

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	7	112,946	207,534
Allowance for credit losses of trade receivables	5	(3,594)	(4,470)
Total trade and other receivables from contracts with customers		109,352	203,064
			(17,495)

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Merchandise		31,122	31,261
Other inventories - Provision for Obsolescence		(22,202)	(22,301)
		8,920	8,960
The following movements in inventories occurred during the year:			
Balance at beginning of year		8,960	9,120
Write down of inventories to net realisable value	2(b)	(40)	(160)
Balance at end of year		8,920	8,960

MATERIAL ACCOUNTING POLICIES

General

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	121,051	232,772
Accrued income	8,101	11,523
Contract assets	112,946	207,534
	242,098	451,829

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Assets not subject to operating lease			Total property			Plant and equipment			
	Note	Land		Buildings	Work in progress	Total property	Furniture and equipment		Plant and equipment - Library	
		\$	\$				\$	\$	\$	\$
Balance at 1 July 2023		29,918,400	40,893,412	1,903,382	1,903,382	72,715,184	717,057	739,240	10,996	74,182,487
Additions		0	1,079,625	0	1,079,625	1,079,625	119,913	280,663	0	1,450,201
Disposals		0	0	0	0	0	0	(58,447)	0	(58,447)
Depreciation		0	(860,368)	0	(860,368)	(860,368)	(108,354)	(202,418)	0	(1,169,140)
Transfers		0	1,903,382	0	1,903,382	1,903,382	0	180	0	180
Balance at 30 June 2024		29,918,400	43,016,051	43,016,051	0	72,934,451	728,616	731,218	10,996	74,405,281
Comprises:										
Gross balance amount at 30 June 2024		29,918,400	76,672,908	76,672,908	0	106,591,308	1,316,939	1,297,440	10,996	108,216,683
Accumulated depreciation at 30 June 2024		0	(33,656,857)	(33,656,857)	0	(33,656,857)	(588,323)	(566,222)	0	(1,144,069)
Balance at 30 June 2024	8(b)	29,918,400	43,016,051	43,016,051	0	72,934,451	728,616	731,218	10,996	74,405,281
Additions		0	188,036	0	188,036	188,036	65,828	288,310	0	602,510
Disposals		0	(419)	0	(419)	(419)	0	(110,169)	0	(110,588)
Depreciation		0	(834,769)	0	(834,769)	(834,769)	(116,445)	(192,855)	0	(1,144,069)
Balance at 30 June 2025		29,918,400	42,368,899	42,368,899	60,336	72,347,635	677,999	716,504	10,996	73,753,134
Comprises:										
Gross balance amount at 30 June 2025		29,918,400	76,860,245	76,860,245	60,336	106,836,981	1,382,767	1,322,041	10,996	108,554,785
Accumulated depreciation at 30 June 2025		0	(34,491,346)	(34,491,346)	0	(34,491,346)	(704,769)	(605,537)	0	(1,310,351)
Balance at 30 June 2025	8(b)	29,918,400	42,368,899	42,368,899	60,336	72,347,635	677,999	716,504	10,996	73,753,134

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		29,918,400	29,918,400	3	Market approach using recent observable market data for similar items	Independent valuation	June 2023	Price per hectare
Total land	8(a)	29,918,400	29,918,400					
Buildings - specialised				3	Improvements to land valued using cost approach using depreciated replacement cost	Independent valuation	June 2023	Improvements to land using construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Total buildings	8(a)	42,368,899	43,016,051					
(ii) Cost								
Furniture and equipment								
Plant and equipment					Disclosed at cost minus accumulated depreciation			
					Disclosed at cost minus accumulated depreciation			

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - car parks	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	36,099,193	3,321,545	9,413,158	5,288,522	14,220,726	1,153,432	69,696,576
Additions	415,781	12,753	51,075	182,965	1,327,394	0	1,989,968
(Disposals)	0	0	0	0	(77,617)	0	(77,617)
Revaluation increments / (decrements) transferred to revaluation surplus	(2)	0	0	0	2	0	0
Depreciation	(904,464)	(130,577)	(138,975)	(183,028)	(677,134)	0	(2,034,178)
Transfers	0	0	0	935,717	149,856	(1,085,573)	0
Balance at 30 June 2024	35,610,508	3,403,721	9,325,258	6,224,176	14,943,227	67,859	69,574,749
Comprises:							
Gross balance at 30 June 2024	51,268,278	6,290,379	12,870,752	9,543,041	24,571,152	67,859	104,611,981
Accumulated depreciation at 30 June 2024	(15,658,270)	(2,886,658)	(3,545,494)	(3,318,865)	(9,627,925)	0	(35,037,212)
Balance at 30 June 2024	35,610,508	3,403,721	9,325,258	6,224,176	14,943,227	67,859	69,574,749
Additions	359,127	91,592	16,199	40,390	624,568	297,369	1,429,245
(Disposals)	(19,450)	0	0	0	(245,720)	0	(265,170)
Depreciation	(907,183)	(130,339)	(139,103)	(188,574)	(691,131)	0	(2,056,330)
Transfers	0	0	0	0	54,515	(54,515)	0
Balance at 30 June 2025	35,043,002	3,364,974	9,202,354	6,075,992	14,685,459	310,713	68,682,494
Comprises:							
Gross balance at 30 June 2025	51,608,300	6,381,970	12,886,952	9,583,431	24,810,233	310,713	105,581,599
Accumulated depreciation at 30 June 2025	(16,565,298)	(3,016,996)	(3,684,598)	(3,507,439)	(10,124,774)	0	(36,893,105)
Balance at 30 June 2025	35,043,002	3,364,974	9,202,354	6,075,992	14,685,459	310,713	68,682,494

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class Fair value - as determined at the last valuation date	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Construction costs and current condition, values and remaining useful life assessment inputs
Infrastructure - car parks	3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Construction costs and current condition, values and remaining useful life assessment inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Construction costs and current condition, values and remaining useful life assessment inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Construction costs and current condition, values and remaining useful life assessment inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Construction costs and current condition, values and remaining useful life assessment inputs

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

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	20 to 100 years
Furniture and equipment	7 to 30 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	60 to 100 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	60 to 100 years
Footpaths - slab	20 to 60 years
Sewerage piping	100 years
Water supply piping and drainage systems	60 to 100 years
Parks and ovals	6 to 80 years
Carparks	0 to 100 years
Landfill assets	
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

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TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Town's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Town.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Town to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Town is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$	\$
Balance at 1 July 2023	1,111,550	14,149	1,125,699
Revaluation (loss) / reversals transferred to profit or loss	6,265	0	6,265
Depreciation	(65,230)	(7,889)	(73,119)
Balance at 30 June 2024	1,052,585	6,260	1,058,845
Gross balance amount at 30 June 2024	1,371,782	30,975	1,402,757
Accumulated depreciation at 30 June 2024	(319,197)	(24,715)	(343,912)
Balance at 30 June 2024	1,052,585	6,260	1,058,845
Revaluation (loss) / reversals transferred to profit or loss	213,206	0	213,206
Depreciation	(89,994)	(4,503)	(94,497)
Balance at 30 June 2025	1,175,797	1,757	1,177,554
Gross balance amount at 30 June 2025	1,586,569	30,976	1,617,545
Accumulated depreciation at 30 June 2025	(410,772)	(29,219)	(439,991)
Balance at 30 June 2025	1,175,797	1,757	1,177,554

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

	2025 Actual \$	2024 Actual \$
Depreciation on right-of-use assets	(94,497)	(73,119)
Finance charge on lease liabilities	(60,907)	(35,518)
Short term lease payments recognised as expense	(71,330)	(66,366)
Total amount recognised in the statement of comprehensive income	(226,734)	(175,003)
Total cash outflow from leases	(136,880)	(101,882)

(b) Lease liabilities

Current	48,272	59,583
Non-current	1,243,823	1,076,765
	1,292,095	1,136,348

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. TRADE AND OTHER PAYABLES

	2025	2024
	\$	\$
Current		
Sundry creditors	73,923	1,021,095
Rates received in advance	190,135	176,799
Accrued payroll liabilities	260,882	206,169
Bonds and deposits held	906,541	939,724
Income received in advance	215,300	111,825
Accrued expenses	1,152,070	631,365
Contract retention	36,979	74,686
	2,835,830	3,161,663

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	0	62,663
	0	62,663
Reconciliation of changes in contract liabilities		
Opening balance	62,663	
Additions	0	62,663
Revenue from contracts with customers included as a contract liability at the start of the period	(62,663)	
	0	62,663

MATERIAL ACCOUNTING POLICIES

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		376,184	1,377,793	1,753,977	354,119	1,753,978	2,108,097
Total secured borrowings	27(a)	376,184	1,377,793	1,753,977	354,119	1,753,978	2,108,097

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
884,886		711,871
608,878		463,921
1,493,764		1,175,792
1,493,764		1,175,792
132,610		289,560
132,610		289,560
132,610		289,560
1,626,374		1,465,352

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

16. REVALUATION SURPLUS

	2025 Opening balance	Reclassification Between Subclasses	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	29,777,697	0	29,777,697	29,777,697	0	29,777,697
Revaluation surplus - Buildings	30,898,875	2	30,898,877	30,898,875	0	30,898,875
Revaluation surplus - Furniture and equipment	33,695	0	33,695	33,695	0	33,695
Revaluation surplus - Plant and equipment	12,550	1	12,551	12,550	0	12,550
Revaluation surplus - Infrastructure - Library	3,226	0	3,226	3,226	0	3,226
Revaluation surplus - Infrastructure - roads	31,728,133	1,654,062	33,382,195	31,728,133	0	31,728,133
Revaluation surplus - Infrastructure - car parks	3,363,714	0	3,363,714	3,363,714	0	3,363,714
Revaluation surplus - Infrastructure - drainage	5,774,204	0	5,774,204	5,774,204	0	5,774,204
Revaluation surplus - Infrastructure - footpaths	3,807,234	0	3,807,234	3,807,234	0	3,807,234
Revaluation surplus - Infrastructure - parks and ovals	4,006,247	5,293,950	9,300,197	4,006,247	0	4,006,247
Revaluation surplus - Infrastructure - right of way	1,654,062	(1,654,062)	0	1,654,062	0	1,654,062
Revaluation surplus - Infrastructure - streetscapes	17,894	(17,894)	0	17,894	0	17,894
Revaluation surplus - Infrastructure - waste facilities	32,550	0	32,550	32,550	0	32,550
Revaluation surplus - Infrastructure - other	5,276,054	(5,276,054)	0	5,276,054	0	5,276,054
	116,503,471	3	116,503,474	116,503,471	0	116,503,471

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,641,980	2,519,545
- Financial assets at amortised cost	4	3,700,000	5,382,147
		8,341,980	7,901,692
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	8,341,980	7,839,029
Contract liabilities	13	0	62,663
Total restricted financial assets		8,341,980	7,901,692

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	0	250,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(4,417)	(2,996)
Total amount of credit unused	5,583	257,004

Loan facilities

Loan facilities - current	376,184	354,119
Loan facilities - non-current	1,377,793	1,753,978
Total facilities in use at balance date	1,753,977	2,108,097

Unused loan facilities at balance date

0 0

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

19. CONTINGENT LIABILITIES

The Town had no contingent liabilities as at 30 June 2025.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	435,691	297,295
	435,691	297,295
Payable:		
- not later than one year	435,691	297,295

Capital commitments represent municipally funded capital projects that commenced in the 2025 financial year and are carried forward into the 2026 financial year.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Mayor's annual allowance	28,000	28,000	28,000
Mayor's meeting attendance fees	24,400	24,400	24,400
Mayor's annual allowance for ICT expenses	1,600	1,600	1,600
	54,000	54,000	54,000
Deputy Mayor's annual allowance	7,000	7,000	7,000
Deputy Mayor's meeting attendance fees	15,750	15,750	15,750
Deputy Mayor's other expenses	495	0	0
Deputy Mayor's annual allowance for ICT expenses	1,600	1,600	1,600
	24,845	24,350	24,350
All other council member's meeting attendance fees	110,250	110,250	110,250
All other council member's other expenses	3,209	0	14,141
All other council member's ICT expenses	942	0	1,886
All other council member's annual allowance for ICT expenses	11,200	11,200	11,200
	125,601	121,450	137,477
21(b)	204,446	199,800	215,827

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	702,046	742,435
Post-employment benefits	90,675	98,847
Employee - other long-term benefits	178,998	56,740
Employee - termination benefits	160,909	178,114
Council member costs	204,446	215,827
21(a)	1,337,074	1,291,963

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

(d) Related parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Town, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties:

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

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

iii. Entities subject to significant influence by the Town

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

**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. JOINT ARRANGEMENTS

Share of joint operations

The Town of Cottesloe holds 33.33% of the voting power and has a 42.54% share of the net assets in The Grove Library and Community Centre, which provides library services for the ratepayers of the Town of Cottesloe, the Town of Mosman Park, and the Shire of Peppermint Grove.

The principal place of business for The Grove Library is 1 Leake Street, Peppermint Grove, WA 6011.

The Town's interests in The Grove Library and Community Centre are accounted for as a joint operation using the proportional consolidation method in the financial statements. Below is a summary of the financial information for the joint operation, based on its audited annual financial statements as of 30 June 2025, and adjusted for the Town's proportional interest.

	2025 Actual \$	2024 Actual \$
Statement of financial position		
Non current asset	5,390,892	5,382,376
Total assets	5,390,892	5,382,376
Current liabilities	(74,477)	(86,843)
Total liabilities	(74,477)	(86,843)
Accumulated surplus	5,316,415	5,295,533
Total equity	5,316,415	5,295,533
Statement of comprehensive income		
Other revenue	27,566	21,090
Other expense	(673,486)	(623,803)
Profit/(loss) for the period	(645,920)	(602,713)
Other comprehensive income	0	0
Total comprehensive income for the period	(645,920)	(602,713)

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Town has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Town's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standards.

TOWN OF COTTESLOE
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23. INVESTMENT IN ASSOCIATES

(a) Investment in associates

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

Name of entity	% of ownership interest		2025	2024
	2025	2024	Actual	Actual
			\$	\$
Western Metropolitan Regional Council Waste Transfer Station	17.94%	17.94%	765,543	633,255
Total equity-accounted investments			765,543	633,255

(b) Share of investment in Western Metropolitan Regional Council (WMRC)

The Town of Cottesloe, along with the Town of Claremont, the Town of Mosman Park, the Shire of Peppermint Grove, and the City of Subiaco, has a vested interest in the Western Metropolitan Regional Council (WMRC) waste transfer station. This council was established to ensure the efficient treatment and disposal of waste for local ratepayers and is funded by contributions from the constituent councils.

The Town of Cottesloe holds 20% of the voting power and has a 17.94% share of the net assets.

The principal place of business for the WMRC is Suite 2/317 Churchill Avenue, Subiaco, WA 6008.

Below is a summary of the financial information for the equity-accounted venture based on its audited annual financial statements as of 30 June 2025, along with a reconciliation of the carrying amount of the investment in the statement of financial position.

Summarised statement of comprehensive income	Note	2025	2024
		Actual	Actual
		\$	\$
Revenue		10,864,319	9,160,607
Interest revenue		88,007	64,357
Finance cost		(3,225)	(3,994)
Depreciation		(292,027)	(396,601)
Profit/(loss) from continuing operations		737,379	230,718
Profit/(loss) from discontinued operations		0	0
Profit/(loss) for the period		737,379	230,718
Other comprehensive income		0	19,567
Total comprehensive income for the period		737,379	250,285
Summarised statement of financial position			
Cash and cash equivalents		1,858,229	1,266,551
Other current assets		1,154,206	841,106
Total current assets		3,012,435	2,107,657
Non-current assets		2,589,406	2,485,404
Total assets		5,601,841	4,593,061
Current financial liabilities		1,173,883	807,000
Other current liabilities		75,386	181,516
Total current liabilities		1,249,269	988,516
Non-current financial liabilities		1,999	36,641
Other non-current liabilities		83,341	38,051
Total non-current liabilities		85,340	74,692
Total liabilities		1,334,609	1,063,208
Net assets		4,267,232	3,529,853
Reconciliation to carrying amounts			
Opening net assets 1 July		3,529,853	3,352,995
Changes in members contributions		0	0
Profit/(Loss) for the period		737,379	230,718
Other comprehensive income		0	19,567
Closing net assets 30 June		4,267,232	3,603,280
Carrying amount at 1 July		633,256	601,527
- Share of associates net profit/(loss) for the period	23(c)	132,287	31,728
- Share of associates other comprehensive income arising during the period		0	0
Carrying amount at 30 June (Refer to Note 23(a))		765,543	633,255

TOWN OF COTTESLOE
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23. INVESTMENT IN ASSOCIATES (Continued)

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

(c) Share of associates net profit/(loss) for the period

Investment in Western Metropolitan Regional Council Waste Transfer Station

2025 Actual	2024 Actual
\$	\$
132,287	31,728
132,287	31,728

**TOWN OF COTTESLOE
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FOR THE YEAR ENDED 30 JUNE 2025**

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in

circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

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**TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

25. RATING INFORMATION

(a) General rates

(a) General rates							
RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 revenue	2024/25 interest rates	2024/25 total revenue
GRV - Residential Improved (RI)	Gross rental valuation	0.05594	3,449	\$ 169,368,743	9,474,488	\$ 61,258	\$ 9,535,746
GRV - Residential Vacant (RV)	Gross rental valuation	0.06877	66	\$ 3,883,720	259,316	(6,151)	\$ 253,165
GRV - Commercial Improved (CI)	Gross rental valuation	0.06877	55	\$ 7,596,935	507,247	0	\$ 507,247
GRV - Commercial Vacant (CV)	Gross rental valuation	0.06877	10	\$ 874,956	56,421	(52,475)	\$ 5,946
GRV - Commercial Town Centre (CT)	Gross rental valuation	0.07988	90	\$ 10,588,574	845,815	62,795	\$ 908,610
GRV - Industrial	Gross rental valuation	0.06877	1	\$ 27,780	1,855	0	\$ 1,855
Total general rates			3,671	\$ 192,340,708	\$ 11,447,142	\$ 65,427	\$ 11,212,969
Minimum payment							
(ii) Minimum payment							
GRV - Residential Improved (RI)	Gross rental valuation	792	78	\$ 986,880	61,776	(109)	\$ 61,668
GRV - Residential Vacant (RV)	Gross rental valuation	1,383	4	\$ 1,238	5,532	0	\$ 5,532
GRV - Commercial Improved (CI)	Gross rental valuation	1,383	16	\$ 238,600	22,128	5,390	\$ 27,518
GRV - Commercial Vacant (CV)	Gross rental valuation	1,100	2	\$ 16,500	2,200	0	\$ 2,200
GRV - Commercial Town Centre (CT)	Gross rental valuation	1,400	25	\$ 352,275	35,000	0	\$ 35,000
GRV - Industrial	Gross rental valuation	1,383	0	\$ 0	0	0	\$ 0
Total minimum payments			125	\$ 1,575,283	\$ 126,636	\$ 5,282	\$ 131,918
Total general rates and minimum payments			3,796	\$ 193,916,001	\$ 11,273,778	\$ 70,709	\$ 11,344,487
Discounts							\$ (4,772)
Total rates							\$ 11,339,715
(b) Rates related information							
Rates instalment interest							\$ 36,586
Rates overdue interest							\$ 35,754
Rates overrate interest							\$ 37,000
Rates overrate interest							\$ 27,000
Rates overrate interest							\$ 42,973
Rates overrate interest							\$ 42,973

*Rateable Value at time of raising of rate.

TOWN OF COTTESLOE
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FOR THE YEAR ENDED 30 JUNE 2025

26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(106,496)	0	(85,234)
Less: Fair value adjustments to financial assets at fair value through profit or loss	5,327	(2,495)	(2,522)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(144,653)	0	(31,728)
Add: Loss on disposal of assets	261,155	0	77,617
Add: Receivables for employee related provisions	0	0	(124,601)
Add: Depreciation	3,294,896	3,257,557	3,276,437
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	2,755	(238)	32,101
Employee benefit provisions	(125,273)	80,569	123,416
Non-cash amounts excluded from operating activities	3,187,711	3,335,393	3,265,586
(b) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	(231,720)	0	(5,296)
Non-cash amounts excluded from financing activities	(231,720)	0	(5,296)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(8,341,980)	(8,008,430)	(7,838,029)
Less: Financial assets at amortised cost - self-supporting loans	(72,906)	(72,906)	(70,872)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	376,184	376,184	354,119
- Current portion of lease liabilities	48,272	58,549	59,583
- Employee benefit provisions	1,088,621	0	963,856
Total adjustments to net current assets	(6,901,809)	(7,646,603)	(6,532,343)
Net current assets used in the Statement of financial activity			
Total current assets	13,853,974	7,646,603	14,677,656
Less: Total current liabilities	(4,754,050)	0	(4,813,820)
Less: Total adjustments to net current assets	(6,901,809)	(7,646,603)	(6,532,343)
Surplus or deficit after imposition of general rates	2,198,115	0	3,331,493

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TOWN OF COTTESLOE
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	
Joint Library		2,336,264	\$	(299,262)	2,037,002	\$	(319,051)	1,717,951	
Total		2,336,264	0	(299,262)	2,037,002	0	(319,051)	1,717,951	
Self-supporting loans									
Seaview Golf Club		19,070		(19,070)	0			0	
Cottesloe Tennis Club		105,233		(34,138)	71,095		(35,069)	36,027	
Total self-supporting loans		124,303	0	(53,208)	71,095	0	(35,069)	36,027	
Total borrowings	14	2,460,567	0	(352,460)	2,108,097	0	(354,119)	1,753,978	

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments				Actual for year ending 30 June 2025			
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2025	
Joint Library	107	WATC	6.51%	17/09/2029	(135,297)	(127,499)	
Total					(135,297)	(127,499)	
Self-supporting loans finance cost payments							
Seaview Golf Club	105	WATC	6.22%	6/10/2023	(9)	(9)	
Cottesloe Tennis Club	108	WATC	2.71%	1/06/2026	(3,173)	(1,691)	
Total self-supporting loans finance cost payments					(3,182)	(1,691)	
Total finance cost payments					(152,308)	(129,190)	

* WA Treasury Corporation

TOWN OF COTTESLOE
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27. BORROWING AND LEASE LIABILITIES (Continued)
(b) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal at 30 June 2024	Principal repayments during 2023-24	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25
		\$	\$	\$	\$	\$	\$	\$	\$
Depot		1,183,000	5,296	1,125,856	(58,440)	1,290,246	1,129,858	0	(54,942)
Telephone Equipment		4,160	0	(3,816)	(344)	0	342	0	(342)
Folding Machine		19,257	0	6,199	(4,298)	1,849	6,146	0	(4,289)
Total lease liabilities	11(b)	1,197,417	5,296	1,136,348	(65,385)	1,292,095	1,136,346	0	(59,583)
Lease finance cost payments									
				Date final payment is due			Actual for year ending 30 June 2024	Budget for year ending 30 June 2025	
Purpose	Lease number	Institution	Interest rate						
Depot	1	TaMP	3.20%	4/03/2040			\$	\$	
Telephone Equipment	3	Telstra	2.00%	19/08/2024			(34,507)	(46,500)	21 years
Folding Machine	4	Quadient Finance	4.60%	30/11/2025			(48)	0	5 years
Total finance cost payments							(562)	(189)	3 years
							(35,517)	(60,907)	

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28. RESERVE ACCOUNTS

	12,614	630	\$	\$	12,614	630	\$	\$	12,613	530	0	13,143	12,073	541	0	12,614
	12,614	630	0	13,244	12,613	530	0	13,244	12,613	530	0	13,143	12,073	541	0	12,614
(a) Restricted by legislation/agreement Payment in lieu of parking plan reserve																
(b) Restricted by council																
(c) Leave reserve	208,536	60,388	0	268,924	207,726	8,725	0	216,453	195,595			216,453	195,595	8,941	0	208,536
(d) Active transport reserve	235,129	211,760	(23,608)	423,281	235,129	9,975	(34,249)	211,437	211,437			210,755	211,437	23,682	0	235,129
(e) Civic centre reserve	291,048	14,556	(29,000)	276,604	291,048	12,224	(25,000)	276,272	276,569			278,272	276,569	12,479	0	291,048
(f) Foreshore redevelopment reserve	3,575,979	178,844		3,754,823	3,575,980	150,191		3,726,171	3,422,661			3,726,171	3,422,661	153,318	0	3,575,979
(g) Green infrastructure and sustainability initiatives reserve	203,767	110,191	(1,925)	312,133	203,767	108,958		177,325	195,031			177,325	195,031	8,736	0	203,767
(h) Information technology reserve	396,634	79,837	(406,209)	70,262	396,635	16,659	(406,209)	7,085	825,500			7,085	825,500	36,978	(465,844)	396,634
(i) Infrastructure reserve	754,236	368,797	(73,585)	1,049,448	755,043	362,747	(66,000)	1,051,790	1,051,790			1,051,790	1,051,790	289,275	(73,798)	754,236
(j) Local reserve	160,715	8,037	0	168,752	160,714	6,750	0	167,464	153,824			167,464	153,824	6,881	0	160,715
(k) Library reserve	249,818	12,493	0	262,311	249,817	10,492	0	260,309	238,107			260,309	238,107	10,711	0	249,818
(l) Property reserve	308,015	391,439	(276,139)	423,315	308,015	388,972	(190,450)	508,537	883,795			508,537	883,795	39,990	(615,370)	308,015
(m) Public open space reserve	746,738	37,347	(135,184)	648,901	746,739	31,363	(45,000)	733,102	861,861			733,102	861,861	64,877	0	746,738
(n) Recreation precinct reserve	15,297	766	0	16,063	15,296	643	0	15,941	14,641			15,941	14,641	666	0	15,297
(o) Right of way reserve	9,735	(65,518)	0	138,771	194,653	8,175	(70,000)	132,828	161,614			132,828	161,614	33,040	0	194,654
(p) Sculpture and artworks reserve	184,654	9,735	0	194,389	184,653	9,735	0	194,388	184,654			194,388	184,654	9,735	0	184,654
(q) Park keeper reserve	12,717	12,717	0	25,434	12,716	12,716	0	25,432	25,432			25,432	25,432	5,716	0	12,717
(r) Waste management reserve	213,529	10,679	0	224,208	213,529	8,968	0	222,497	204,374			204,374	204,374	9,155	0	213,529
	7,826,415	1,513,489	(1,011,168)	7,826,736	7,826,416	1,140,779	(971,908)	7,895,287	8,271,353			7,895,287	8,271,353	730,014	(1,174,952)	7,826,415
	7,839,029	1,514,119	(1,011,168)	8,341,980	7,839,029	1,141,309	(971,908)	8,008,430	8,283,426			8,008,430	8,283,426	730,555	(1,174,952)	7,839,029

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

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

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28. RESERVE ACCOUNTS (Continued)

Name of reserve account		Purpose of the reserve account
Restricted by legislation/agreement		
(a) Payment in lieu of parking plan reserve		The purpose of this reserve is, in accordance with the Council's Town Planning Scheme, to set aside funds from developers for the development of parking facilities.
Restricted by council		
(b) Leave reserve		To partially cash back the accumulated employee leave liability and to fund the payment of accumulated leave entitlements for Town of Cottesloe staff.
(c) Active transport reserve		To be used for the purpose of developing and maintaining active transport infrastructure within the suburb of Cottesloe.
(d) Civic centre reserve		To fund the cost of improvement, renovations and extensions to the buildings that make up Cottesloe Civic Centre.
(e) Foreshore redevelopment reserve		To be used to fund the development of the Cottesloe foreshore.
(f) Green infrastructure and sustainability initiatives reserve		To be used for the purpose of developing, commencing and implementing the Green Infrastructure Management Strategy within the suburb of Cottesloe and to fund new or enhance existing sustainability initiatives within the suburb of Cottesloe.
(g) Information technology reserve		To be used for the purpose of developing and renewing information technology assets within the suburb of Cottesloe, including replacement of the parking system and core business system.
(h) Infrastructure reserve		To contribute towards ongoing future infrastructure construction/renewal within the suburb of Cottesloe which includes the following categories of infrastructure, roads, drainage, footpaths, parks and ovals, irrigation, streetscapes and miscellaneous infrastructure.
(i) Legal reserve		To contribute towards unanticipated legal expenses incurred by the Town of Cottesloe.
(j) Library reserve		To be used for the upgrade and/or replacement of Library facilities.
(k) Property reserve		To contribute towards future property construction/renewal within the Town of Cottesloe.
(l) Public open space reserve		To be used to fund the enhancement of existing, and creation of new, public open space within the suburb of Cottesloe to cater for the needs of all ages and abilities of the Town's youth.
(m) Recreation precinct reserve		To be used for the purpose of developing and implementing improvements to the Town's recreation precincts.
(n) Right of way reserve		To be used to fund the improvement of right of ways within the suburb of Cottesloe.
(o) Sculpture and artworks reserve		To be used for the acquisition of new and restoration of existing sculptures and artworks within the suburb of Cottesloe.
(p) Shark barrier reserve		To develop and replace the shark barrier within the suburb of Cottesloe.
(q) Waste management reserve		To fund the improvement, replacement and expansion of waste management plant, equipment, facilities and services within the suburb of Cottesloe.

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TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash in lieu of public open space	280,195	12,793	0	292,988
Abandoned Vehicles	850	280	0	1,130
North Cott Primary School	0	7,237	0	7,237
Cottesloe Primary School	0	7,162	0	7,162
	281,045	27,472	0	308,517



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 Town of Cottesloe

To the Council of the Town of Cottesloe

Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Town for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

Page 1 of 3

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Town of Cottesloe for the year ended 30 June 2025 included in the annual report on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Town to confirm the information contained in the website version.

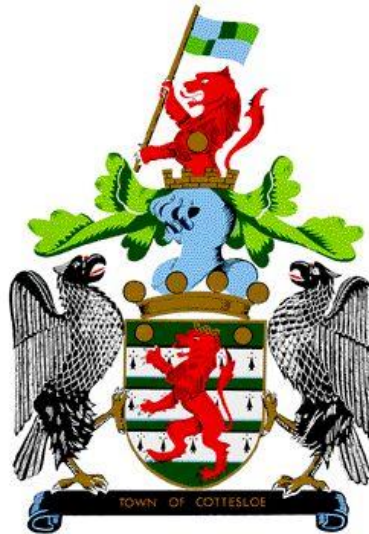
Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
3 December 2025





109 Broome Street, Cottesloe WA 6011
P 9285 5000 | E town@cottesloe.wa.gov.au

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM 10.2.1A:
UNCONFIRMED MINUTES AUDIT, RISK AND
IMPROVEMENT COMMITTEE - 8 DECEMBER 2025**

TOWN OF COTTESLOE**AUDIT, RISK AND IMPROVEMENT
COMMITTEE****UNCONFIRMED MINUTES**

**AUDIT, RISK AND IMPROVEMENT COMMITTEE
HELD IN THE**

**Mayor's Parlour, Cottesloe Civic Centre
109 Broome Street, Cottesloe
4:30 pm Monday, 8 December 2025**

A blue ink signature of Mark Newman, written in a cursive style.

MARK NEWMAN
Chief Executive Officer

9 December 2025

AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member announced the meeting opened at 4:30 pm.

1.1 ACKNOWLEDGEMENT OF COUNTRY

I would like to begin by acknowledging the Whadjuk Nyoongar people, Traditional Custodians of the land on which we meet today, and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

2 DISCLAIMER

The Presiding Member drew attention to the Town's Disclaimer.

3 ATTENDANCE**Members**

Deputy Mayor Sonja Heath	Elected Member / Presiding Officer
Cr Lorraine Young	Elected Member
Cr Jeffrey Irvine	Elected Member
Mr Andrew Dimsey	Community Representative
Mr Ian McKenzie	Community Representative

Officers

Mr Mark Newman	Chief Executive Officer
Mrs Vicki Cobby	Director Corporate and Community Services
Ms Kate Jones	Governance Coordinator
Mr Steve Cleaver	Director Development and Regulatory Services

Observers

Mayor Melissa Harkins

Visitors

Nil

Apologies

Mrs Sheryl Teoh	Manager Finance
-----------------	-----------------

4 DECLARATION OF INTERESTS

Nil

5 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

The Presiding Member announced that the meeting is being recorded, solely for the purpose of confirming the correctness of the Minutes.

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

6 CONFIRMATION OF MINUTES

AC013/2025

Moved Cr Young

Seconded Mr Dimsey

That the Minutes of the Audit Committee Meeting held on Monday 8 September 2025 be confirmed as a true and accurate record.

Carried 5/0

For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey

Against: Nil

7 PRESENTATIONS

Nil

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AUDIT COMMITTEE MEETING MINUTES8 DECEMBER 2025

8 REPORTS**8.1 REPORTS OF OFFICERS****8.1.1 2024/2025 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT**

Directorate: Corporate and Community Services
Author(s): Vicki Cobby, Director Corporate and Community Services
Sheryl Teoh, Finance Manager
Authoriser(s): Mark Newman, Chief Executive Officer
File Reference: D25/78360
Applicant(s):
Author Disclosure of Interest: Nil

SUMMARY

The 2024/25 Annual Financial Statements have been finalised and audited by the Town's appointed Auditor in conjunction with the Office of the Auditor General. The Audit Report has been completed and is presented to the Audit Committee for consideration prior to submission to Council.

OFFICER RECOMMENDATION IN BRIEF

That the Audit Committee ENDORSE the 2024/25 Annual Financial Statements and Audit Report as presented.

BACKGROUND

The Annual Financial Statements for a local government must be submitted for Audit by 30 September each year. This year the Town sought an extension from the Department of Local Government, Sport and Cultural Industries to extend the deadline to 13 October 2025. The Town's 2024/25 Annual Financial Statements were submitted to the Town's Auditor on 6 October 2025.

OFFICER COMMENT

The Annual Financial Statements and Audit Report have been completed and are presented to the Audit Committee prior to being incorporated into the Town's Annual Report which is then submitted to Council.

The Audit, Risk and Improvement Committee were invited to attend the Town's Audit Exit Meeting, chaired by the Office of the Auditor General. This meeting, gave the audit committee the opportunity to discuss any elements of the audit or annual financial report with both staff, Grant Thornton auditors and the Office of the Auditor General.

The Audit Findings Report was presented by the Auditor appointed by the Office of the Auditor General during the Audit Exit Meeting. A strong audit outcome was achieved, with the auditor outlining the findings in detail. The Town received no significant findings, eight

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AUDIT COMMITTEE MEETING MINUTES**8 DECEMBER 2025**

moderate findings, and two minor findings, all of which have been recorded in the confidential Audit Actions Register.

The Annual Financial Statements and the Management Representation Letter were signed by the Chief Executive Officer on 2 December 2025, and the Office of the Auditor General issued an unqualified audit opinion.

Extracted from the Statement of Financial Position was the following, highlighted for the Committee:

	2024/25	2023/24	Difference
Net Current Asset Position	\$9,099,924	\$9,863,836	(\$763,912)
Total Debt	\$1,753,977	\$2,108,097	(\$354,120)
Total Reserves	\$8,341,980	\$7,839,029	\$502,951
Total Equity	\$150,991,187	\$152,795,094	(\$1,803,907)

The Town's net current asset position is lower than last year, primarily because the prior year was inflated by significant carry-forwards of unspent capital works. This meant funds remained in the bank, resulting in high net current assets. During the year, total debt decreased in line with scheduled loan repayments, while reserves grew by \$502,951, a strong outcome that supports the Town's future financial sustainability. The reduction in total equity reflects both the lower net current asset position and ongoing depreciation of assets; however, total equity remains higher than the 2022/23 result, which is a positive indicator of overall financial strength.

ATTACHMENTS

8.1.1(a) Financial Statements - Town of Cottesloe - 30 June 2025 with OAG Audit Report [under separate cover]

CONSULTATION

Grant Thornton Auditors

Office of the Auditor General

STATUTORY IMPLICATIONS

Local Government Act 1995

6.4 Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
 - (a) be prepared and presented in the manner and form prescribed; and
 - (b) contain the prescribed information.
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —

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AUDIT COMMITTEE MEETING MINUTES**8 DECEMBER 2025**

- (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
- (b) the annual financial report of the local government for the preceding financial year.

POLICY IMPLICATIONS

There are no perceived policy implications arising from the officer's recommendation.

STRATEGIC IMPLICATIONS

This report is consistent with the Town's *Council Plan 2023-2033*.

Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.

Major Strategy 4.3: Deliver open, accountable and transparent governance.

RESOURCE IMPLICATIONS

Resource requirements are in accordance with the existing budgetary allocation.

ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS

There are no perceived sustainability implications arising from the officer's recommendation.

RISK MANAGEMENT IMPLICATIONS

If the Audit, Risk and Improvement Committee (ARIC) does not endorse the Annual Financial Report to Council, and Council subsequently does not accept the Annual Report, the Town of Cottesloe will breach the statutory deadline. To avoid this, a Special Council Meeting would need to be convened. The Office of the Auditor General (OAG) has advised that all local governments breaching this requirement will be identified, creating a potential reputational risk for the Town.

VOTING REQUIREMENT

Simple Majority

AC014/2025**OFFICER AND COMMITTEE RECOMMENDATION**

Moved Cr Irvine

Seconded Cr Young

THAT the Audit, Risk and Improvement Committee recommend ENDORSEMENT by the Council of the 2024/25 Annual Financial Statements and Audit Report as presented in Attachment (a).

Carried 5/0

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey
Against: Nil

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

8.2 ITEMS FOR DISCUSSION**8.2.1 ERP PROJECT UPDATE****Attachments:** Nil**EXECUTIVE SUMMARY**

Over the past three months, the Town of Cottesloe has made significant progress towards achieving Business As Usual (BAU) with the Datascape ERP platform. Most core functions are now stable, and staff can complete standard tasks effectively. While some complex processes still require attention, overall system usage has improved substantially.

CURRENT BAU AREAS

The following modules and functions are now largely operating as BAU:

- Finance
 - General Ledger
 - Receipting
 - Debt Recovery
 - Bonds / Trusts
 - Accounts Payable
 - Accounts Receivable
 - Bank Reconciliation
 - Payroll (excluding Timesheets)
- Property & Ratings
 - Streets
 - Properties
 - Rates
 - Debt Recovery
- Customer Services
 - Contacts
 - Service Requests
- Regulatory
 - Parking Permits
 - Impounded Goods
 - Parking Infringements (excluding FER and Appeal processes)
 - Pools
 - Building
 - Planning
- Integrations
 - PinForce Parking Ticket System

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AUDIT COMMITTEE MEETING MINUTES8 DECEMBER 2025

RECENT ACHIEVEMENTS

Key accomplishments during the reporting period include:

- **Subject Matter Expert (SME) Program**
 - Regular SME sessions established to review issues, provide training, standardise processes, prepare for monthly updates, and identify improvement opportunities.
- **Knowledge Sharing and Networking**
 - Hosted and attended the Datacom User Group, enabling SMEs and Managers to learn from other councils, share best practices, and expand knowledge of ERP capabilities.
- **Vendor Engagement**
 - Meetings with Datacom product leaders for Regulatory modules to address issues and guide development priorities.
 - Regular sessions with Datacom support to focus on high-priority areas.
- **Template Standardisation**
 - Modified and standardised key templates delivered during implementation to better suit Town of Cottesloe requirements.
- **Support Ticket Stabilisation**
 - Tickets raised by SMEs are now generally focused on fringe issues in areas that have achieved BAU, indicating improved system stability.

OUTSTANDING AREAS REQUIRING FURTHER EFFORT

The following areas need additional work to reach BAU:

- a) Parking Infringement FER and Appeal processes
- b) Non-Parking Infringement processes and configuration
- c) Waste
- d) Workzones and Materials on Verge
- e) Health and Food
- f) Full integration with CM10 / Trim Records Management platform
- g) Full integration with Intramaps mapping platform
- h) Migration of Planning and Building legacy data

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

(a) Parking Infringement FER and Appeal Processes

Significant progress has been made in resolving problem infringements, including legacy issues and process errors. FER submissions were delayed to ensure accuracy but commenced in late November, with final rectifications scheduled for early December. FER payments are now being processed in the ERP.

Appeals processes have been cleaned up, staff trained, and improvements implemented. Full functionality is expected by December.

An ongoing issue being worked on with Datacom is the slowness of processing bulk notices such as Infringement Reminders, Final Warnings and FER Warnings. The current process causes slow system performance for all users and will not be workable when higher volumes of infringements are being issued during the height of summer. This has been raised with the Datacom product team who understand the importance of rectifying this quickly.

(b) Non-Parking Infringement Processes

Configuration was incomplete during implementation and not fully tested. Town of Cottesloe and Datacom are actively working to resolve issues recently identified.

(c) Waste, Workzones, and Health & Food

Process gaps identified both pre- and post-implementation are delaying BAU. Collaborative efforts with Datacom are underway to address these issues.

(d) Integration with CM10 / Trim

Integration has been delayed due to configuration issues and resource constraints. Work has accelerated and is expected to be largely complete early in 2026.

(e) Integration with Intramaps

Currently, only Properties and Parcels are integrated. TechnologyOne has been engaged to complete full integration, with completion targeted for the end of Q1 2026, subject to consultant availability.

(f) Migration of Planning and Building Data

Planning data migration is nearly complete but was delayed due to prioritisation of infringements. Completion is expected in December. Building data migration, which is less complex, will follow and is scheduled for early 2026.

NEXT STEPS

- Complete FER and Appeals processes by December.
- Finalise Planning data migration by December; Building migration early 2026.

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AUDIT COMMITTEE MEETING MINUTES**8 DECEMBER 2025**

- Accelerate integration projects (CM10/Trim and Intramaps) for completion in early 2026.
- Continue SME sessions and targeted support to resolve outstanding issues
- Implementation of Phase Two.

PHASE TWO

Phase 2 (Chart of Accounts, Work Orders and Assets) is progressing well, with the Product Lead – Financials from DataScape working onsite with the team over the past few weeks. A revised Chart of Accounts framework has been determined and designed to support improved reporting and more efficient work practices. A substantial body of work will be required to migrate year-to-date transactions to the new structure, which is scheduled to occur in late December. Re-scoping of Phase 2 to ensure the necessary support to deliver a fully functional Chart of Accounts is likely to require a budget amendment to be presented to Council in December.

OVERALL STATUS

The ERP is being effectively used to manage most day to day BAU activities with SMEs and end users building stronger skills in the use of the system, with most core functions stabilised and remaining issues actively managed. The focus for the next quarter will be on completing integrations, resolving regulatory process gaps, finalising data migrations and then looking to streamline processes and introduce efficiencies.

AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

8.2.2 REFORMS TO AUDIT COMMITTEES - LOCAL GOVERNMENT AMENDMENT BILL 2024

Attachments: 8.2.2(a) Reforms to Governance and Committees [under separate cover]

SUMMARY

The *Local Government Amendment Bill 2024* introduces a requirement that the Presiding and Deputy Presiding Members of Audit, Risk and Improvement Committees (ARIC) be independent members.

OFFICER COMMENT

In the Audit Committee Meeting held on 17 March 2025, the proposed changes to the Audit Committee were outlined with reference to the Fact Sheet: Reforms to governance and committees - **Attachment (a)**.

The proposed changes included;

- Audit committees will be revised as audit, risk and improvement committees (ARICs).
- ARICs must have an independent presiding member to ensure a level of neutrality and impartial oversight in chairing these meetings. An independent presiding member must be a person who is not a council member of a local government or an employee of the local government. If a deputy presiding member is appointed, they must also be independent.
- If a local government chooses not to nominate a deputy presiding member, the council will need to appoint an independent proxy to chair the meeting should the need arise.

In relation to the current Act, an audit committee is required to be established comprising 3 or more persons appointed by absolute majority by a local government. Most of the members must be council members. The CEO or a local government employee cannot be a member.

Following the October 2025 local government elections, Council appointed four Elected Members and two community representatives to the committee and resolved to rename the Town of Cottesloe Audit Committee as the Audit, Risk and Improvement Committee (OCM159/2025). As part of the same resolution, Council appointed Deputy Mayor Heath as Presiding Member.

In preparation for the further implementation of the *Local Government Amendment Act 2024*, it is now appropriate to discuss with the committee and determine the appetite of the independent committee members to preside in the future.

AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

Audit, risk and improvement committee model

The new audit, risk and improvement committee will comprise the following roles, with a total of 3 or more members.

**RISK MANAGEMENT IMPLICATIONS**

Non-compliance risk – If a suitable future Presiding Member is not identified in advance, the Town may be exposed to a period of non-compliance while a replacement is determined. This may result in delays to committee operations and could necessitate the convening of a Special Council Meeting, requiring additional time and resources.

AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

9 GENERAL BUSINESS**9.1 COMMITTEE MEMBERS****9.2 OFFICERS****10 MEETING CLOSED TO PUBLIC****10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

AC015/2025

MOTION FOR BEHIND CLOSED DOORS

Moved Cr Young

Seconded Cr Irvine

That, in accordance with Section 5.23(2) (f(ii)), the discuss the confidential reports behind closed doors.

Carried 5/0

For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey

Against: Nil

The public and members of the media were requested to leave the meeting at 5:02 pm

10.1.1 REVIEW AND DEVELOPMENT OF RISK MANAGEMENT FRAMEWORK

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(2) (f(ii)) as it contains information relating to a matter that if disclosed, could be reasonably expected to endanger the security of the local government's property.

10.1.2 AUDIT ACTIONS REGISTER

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(2) (f(ii)) as it contains information relating to a matter that if disclosed, could be reasonably expected to endanger the security of the local government's property.

10.1.3 REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(2) (f(ii)) as it contains information relating to a matter that if disclosed, could be reasonably expected to endanger the security of the local government's property.

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AUDIT COMMITTEE MEETING MINUTES

8 DECEMBER 2025

AC016/2025

OFFICER AND COMMITTEE RECOMMENDATION

Moved Cr Young

Seconded Mr Dimsey

THAT the Audit, Risk and Improvement Committee recommends to Council:

1. To DIRECT the Audit, Risk and Improvement Committee to monitor the progress of the Reg 17 Audit and Reg 5 Audit Action Plan and report results quarterly to Council.
2. To DIRECT the CEO to conduct a review of the Audit, Risk and Improvement Committee Charter to:
 - a. extend the ARIC's responsibilities to monitoring the progress of actions in the Reg 17/Reg 5 Audit Actions Plan; and
 - b. consider any other amendments to ensure the Charter reflects the legislative responsibilities of an Audit, Risk and Improvement Committee.

Carried 5/0

For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey

Against: Nil

AC017/2025

MOTION FOR RETURN FROM BEHIND CLOSED DOORS

Moved Cr Young

Seconded Mr Dimsey

In accordance with Section 5.23 that the meeting be re-opened to members of the public and media and motions passed behind closed doors be read out if there are any public present.

Carried 5/0

For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey

Against: Nil

The public and members of the media returned to the meeting at 5:48 pm.

11 NEXT MEETING

It was discussed that the next meeting will be in February, with a date and time to be confirmed.

12 MEETING CLOSURE

The Presiding Member announced the meeting closed at 5:49 pm.

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