

# TOWN OF COTTESLOE



# ATTACHMENTS

ORDINARY COUNCIL MEETING – 28 APRIL 2026

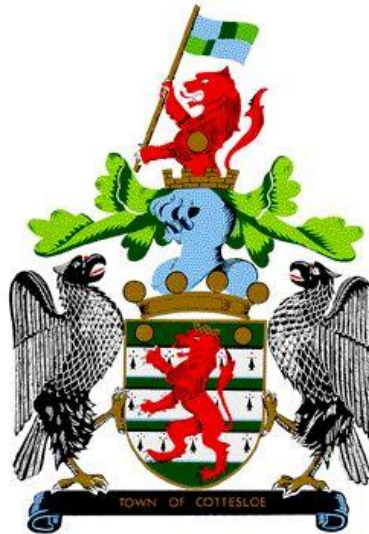
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# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.1A:  
PAYMENT LISTING FEBRUARY 2026**



109 Broome Street, Cottesloe WA 6011  
 PO Box 806, 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 February 2026 to 28 February 2026**

Electronic Funds Transfer and Cheque Payments - Other			
Date	Creditor Name	Invoice Description	Inclusive Amount
04-02-2026	A Jordan	Event bond refund	\$ 1,000.00
27-02-2026	ASV Sales & Services (WA) Pty Ltd	Post track hire services	\$ 286.00
27-02-2026	Australian Institute Of Management	Training courses	\$ 2,908.00
04-02-2026	AWB Building Co.	Infrastructure bond refund	\$ 1,500.00
27-02-2026	Bioscience Pty Ltd	Horticulture services	\$ 979.00
27-02-2026	Bob Jane T-Mart	Puncture repair	\$ 357.00
04-02-2026	Brine Builders Pty Ltd	Infrastructure bond refund	\$ 1,500.00
27-02-2026	Briteshine Cleaning & Maintenance Services Pty Ltd	Consumables for public facilities	\$ 1,906.00
27-02-2026	Bunnings Group Ltd	Trestle table and various hardware items	\$ 250.63
27-02-2026	Clark Equipment	Repair service for skid steer	\$ 1,801.80
27-02-2026	Colquhoun's Specialists In Bags & Sacks	Supply and deliver green waste bags	\$ 2,656.50
27-02-2026	Corsign WA Pty Ltd	Signage services	\$ 1,218.80
04-02-2026	Cottesloe Amateur Football Club Incorporated	Event bond refund	\$ 1,500.00
27-02-2026	Cottesloe Surf Veterans (Inc)	Donation - Sausage Sizzle Volunteering - Australia Day BBQ 2026	\$ 600.00
27-02-2026	Datacom Solutions (AU) Pty Ltd	ERP implementation and monthly software fee	\$ 28,753.91
27-02-2026	DFS Industrial & Environmental Services Pty Ltd	Street sweeping services	\$ 2,095.50
27-02-2026	Electricity Generation And Retail Corporation	Electricity supply	\$ 13,956.77
04-02-2026	Eliza Hardie	Event bond refund	\$ 1,000.00
04-02-2026	Emily Davies	Event bond refund	\$ 1,000.00
27-02-2026	FJ Fitz & Co Pty Ltd	Truck hire services	\$ 1,267.20
27-02-2026	Galapagos Pty Limited	Data archival services	\$ 19,250.00
27-02-2026	Green Skills Inc	Watering services	\$ 4,318.34
04-02-2026	Greenbuilt WA	Infrastructure bond refund	\$ 1,500.00
27-02-2026	Greenshed Pty Limited	Fertiliser supply and/or application	\$ 5,011.60
04-02-2026	G Woods	General bond refund	\$ 1,000.00
27-02-2026	Hays Specialist Recruitment (Australia) Pty Limited	Temporary staff	\$ 10,275.07
27-02-2026	Hitech Security (WA) Pty Ltd	Civic centre security system upgrade	\$ 6,054.56
27-02-2026	Integrated Management Consultants Pty Ltd	Vehicle service - Ute	\$ 1,446.00
27-02-2026	IPN Medical Centres Pty Ltd	Pre-Employment medicals	\$ 242.00
04-02-2026	J Swersky	Event bond refund	\$ 2,000.00
04-02-2026	J Wieland	Event bond refund	\$ 1,000.00
04-02-2026	Kelyn Training Services	Training courses	\$ 1,350.00
27-02-2026	Kercheval Engineering Australia Pty Ltd	Project consultancy services	\$ 16,584.87
27-02-2026	Mackie Plumbing And Gas Pty Ltd	Plumbing repair services	\$ 177.10
27-02-2026	Major Motors Pty Ltd	Vehicle services for three trucks	\$ 1,197.90
27-02-2026	Managed IT Pty Ltd	IT consultancy services	\$ 34,239.89
27-02-2026	Mcloods Lawyers Pty Ltd	Legal services	\$ 818.18
27-02-2026	Metrowest Service Pty Ltd	Electrical services	\$ 1,303.05
04-02-2026	M Lund	Refund: Duplicate payment of infringement	\$ 100.00

**List of Monthly Payments**  
**01 February 2026 to 28 February 2026**

04-02-2026	Micktric Events Pty Ltd	Event lighting services	\$	2,898.50
27-02-2026	Mustang Three	Printing services	\$	1,988.25
04-02-2026	N Nam	Event bond refund	\$	1,000.00
27-02-2026	Nu-Trac Rural Contracting	Beach cleaning services	\$	12,468.50
27-02-2026	Omnicom Media Group Australia Pty Ltd	Advertising services	\$	555.79
04-02-2026	Oncology Massage Training Ltd	Event bond refund	\$	500.00
27-02-2026	Paperbark Technologies Pty Ltd	Arborist services	\$	5,550.00
27-02-2026	Pipeline Irrigation	Irrigation repair services	\$	1,694.00
27-02-2026	Positively Green Pty Ltd	Turf maintenance services	\$	1,980.00
27-02-2026	Proficiency Group Pty Ltd	IT consultancy services	\$	1,903.00
27-02-2026	PRW Contracting Pty Ltd	Supply and install: soak well, speed plateau and resurfacing a carpark	\$	24,029.50
04-02-2026	R Chisholm	Event bond refund	\$	1,000.00
27-02-2026	Relationships Australia Western Australia Incorporated	Counseling services	\$	242.00
27-02-2026	Securex Pty Ltd	Supply building security access cards	\$	176.50
27-02-2026	SJF Work Advice Pty Ltd	Industrial relations services	\$	1,650.00
04-02-2026	S Magee	Refund: Overpayment of a Work Zone permit	\$	120.00
27-02-2026	Specs, Quirino	Repair services to skid steer trailer	\$	1,465.75
27-02-2026	St John Ambulance Western Australia Ltd.	First aid support services at event	\$	495.00
27-02-2026	Stone Supplies WA Pty Ltd	Lawn mix supply	\$	34.20
27-02-2026	Stratagreen	Supply materials for dune restoration works	\$	1,308.30
27-02-2026	Strategy 8 Pty Ltd	Photography services	\$	480.00
27-02-2026	Superior Nominees Pty Ltd	Supply memorial park seat	\$	1,952.50
27-02-2026	Surf Life Saving Western Australia	January 2026 Lifeguards Service	\$	77,965.84
27-02-2026	T-Quip	Hako sweeper service	\$	1,396.41
27-02-2026	Telstra Limited	Communication services	\$	285.52
27-02-2026	The Trustee For Downundr Trust	Stump grinding services	\$	770.00
27-02-2026	The Trustee For Risco Family Trust	Waste Collection December 2025	\$	93,293.39
27-02-2026	The Trustee For WRS Trust	Supply general waste bins	\$	3,074.15
04-02-2026	The Vincent Street Piano Studio	Event bond refund	\$	1,200.00
27-02-2026	Trustee For Butcher Family Trust	Fox trapping services	\$	8,030.00
27-02-2026	Trustee For Parakletos Family Trust	Repair services for plant machinery	\$	1,585.00
27-02-2026	Ultimo Catering & Events Pty Ltd	Catering services	\$	995.85
27-02-2026	Valrose Pty Ltd	ERP Project management services	\$	14,501.57
27-02-2026	Water Corporation	Water supply and service charges	\$	11,317.39
27-02-2026	Western Metropolitan Regional Council	Waste services	\$	46,509.44
27-02-2026	Western Tree Surgeon Pty Ltd	Pruning services	\$	4,950.00
27-02-2026	Winc Australia Pty Limited	Stationery and office consumables	\$	1,929.85
27-02-2026	Work Clobber	Supply protective work wear	\$	1,185.56
27-02-2026	Zip Heaters (Aust) Pty Ltd	Supply solo sensor and solenoid kit	\$	937.50
27-02-2026	Zipform Pty Ltd	Rate notice distribution services	\$	2,177.06
27-02-2026	Zircodata Pty Ltd	Records storage and services	\$	551.66
			EFT & Cheques Other	\$ 510,553.65

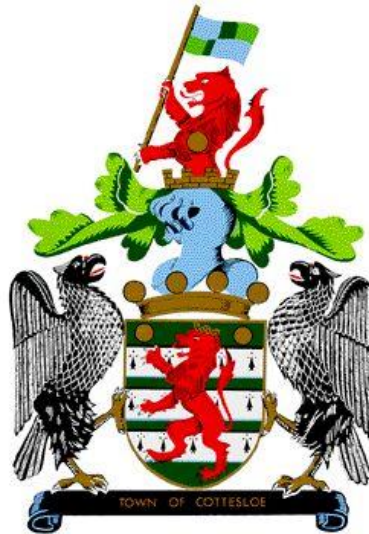
**List of Monthly Payments  
01 February 2026 to 28 February 2026**

Director Corporate and Community Services - Credit Card Payments - January 2026			
Date	Creditor Name	Invoice Description	Inclusive Amount
3/02/2026	Adobe	Software licence charges	\$ 35.99
3/02/2026	Cottesloe IGA	Office consumables	\$ 19.20
3/02/2026	Starlink	Internet services	\$ 139.00
3/02/2026	Adobe	Software licence charges	\$ 987.84
3/02/2026	Perth Mint	2026 New Citizenship Base Metal Coin - Citizenship Ceremony	\$ 29.15
3/02/2026	Pet Stock	Animal control materials	\$ 307.18
3/02/2026	Coles	Gift card for Staff Member leaving	\$ 360.00
3/02/2026	Intuit Mailchimp	Software licence charges	\$ 58.28
3/02/2026	Office Works	Frames - Community Citizen of the Year - Australia Day	\$ 6.75
3/02/2026	Apace	Plants for the New Citizens & The Australia Day Ambassador - Australia Day	\$ 76.20
3/02/2026	Coles	Catering - BBQ Australia Day	\$ 289.90
3/02/2026	Rock Cobbler	Engraving services for the Mayor's chain	\$ 110.00
3/02/2026	Chemist Warehouse - Cottesloe	First Aid supplies	\$ 81.85
3/02/2026	NAB	Card fee	\$ 9.00
		Subtotal	\$ 2,510.34
Director Engineering Services - Credit Card Payments - January 2026			
Date	Creditor Name	Invoice Description	Inclusive Amount
3/02/2026	Metal Works Perth	Bike rack for Civic Centre	\$ 1,702.04
3/02/2026	BP - Innaloo	Refuel loan car	\$ 60.02
3/02/2026	S & M Smash Repairs	Vehicle repairs	\$ 300.00
3/02/2026	RACWA	Roadside Assist Yearly Renewal for 11 vehicles	\$ 1,320.00
3/02/2026	NAB	Card fee	\$ 9.00
		Subtotal	\$ 3,391.06
		Credit Card total	\$ 5,901.40
Other Payments (including Direct Debits)			
Date	Creditor Name	Invoice Description	Inclusive Amount
27/02/2026	BPAY	National charge	\$ 167.04
16/02/2026	BPOINT	Transfer fees	\$ 44.66
3/02/2026	Commonwealth Bank of Australia	Merchant bank fee - January 2026	\$ 513.20
18/02/2026	National Australia Bank	Debit account fees	\$ 21.40
27/02/2026	National Australia Bank	Merchant fees - February 2026	\$ 1,255.31
27/02/2026	National Australia Bank	Merchant fees - February 2026	\$ 235.26
27/02/2026	National Australia Bank	Merchant fees - February 2026	\$ 7.00
5/02/2026	Superchoice	Superannuation payment	\$ 49,375.86
6/02/2026	Superchoice	Superannuation payment	\$ 236.75
6/02/2026	Superchoice	Superannuation payment	\$ 54,013.29
13/02/2026	Superchoice	Superannuation payment	\$ 48,190.61
12/02/2026	Town of Cottesloe	Payroll - salaries and wages	\$ 256,511.42
26/02/2026	Town of Cottesloe	Payroll - salaries and wages	\$ 260,226.14
		Other Payments (including Direct Debits) Total	\$ 670,797.94

**List of Monthly Payments**  
**01 February 2026 to 28 February 2026**

Date	Viva Energy Australia Pty Ltd	Shell Fuel card - January 2026	Vehicle registration	Inclusive Amount
20/02/2026	Card number 11066560	Fuel purchases - 1GVU588		\$ 183.33
	Card number 11066561	Fuel purchases - 1GXV805		\$ 68.61
	Card number 11066565	Fuel purchases - 1HOH345		\$ 540.13
	Card number 11066571	Fuel purchases - 1HRH174		\$ 307.49
	Card number 11066576	Fuel purchases - 1HVS060		\$ 346.10
	Card number 11066579	Fuel purchases - 1HZF134		\$ 177.62
	Card number 11066580	Fuel purchases - 1HZM771		\$ 560.55
	Card number 11066562	Fuel purchases - 1ICU511		\$ 283.09
	Card number 11591684	Fuel purchases - 1IOM312		\$ 424.66
	Card number 11728305	Fuel purchases - 1IUZ072		\$ 85.37
	Card number 11066574	Fuel purchases - 1EXZ241		\$ 355.08
	Card number 11075428	Fuel purchases - 1GIZ365		\$ 268.40
	Card number 11066559	Fuel purchases - 1GXJ065		\$ 207.38
	Card number 11075430	Fuel purchases - 1HIY954		\$ 214.25
	Card number 11102758	Fuel purchases - 1HRG905		\$ 229.22
	Card number 11066581	Fuel purchases - 1HTF613		\$ 201.38
	Card number 11075431	Fuel purchases - 1HWK612		\$ 345.18
	Card number 11066556	Fuel purchases - 1HWL927		\$ 525.26
	Card number 11075433	Fuel purchases - 1IGH329		\$ 149.97
	Card number 11252987	Fuel purchases - 1IKR539		\$ 105.18
	Card number 11480573	Fuel purchases - 1IPU312		\$ 350.27
	Card number 11651809	Fuel purchases - 1ITI031		\$ 130.39
	Card number 11719441	Fuel purchases - 1IVB729		\$ 376.45
	Card number 11066577	Fuel purchases - DIESEL		\$ 56.25
	Card number 11066569	Fuel purchases - PETROL		\$ 155.29
	Card number 11286265	Fuel purchases - 1ILH187		\$ 67.42
			Fuel Card total	\$ 6,714.32
			<b>Grand Total</b>	<b>\$1,193,967.31</b>

# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.2A:**

**VALUATION REPORT: 81 - 83 FORREST STREET  
FOR MARKET RENTAL PURPOSES - 1 APRIL 2025**

Thinking outside the Square



# Valuation Report

*Of Land & Building Assets*

*Located at*

*81-83 Forrest Street, Cottesloe Western Australia 6011*

For Market Value Rental Purposes

Prepared For

*Town of Cottesloe*

1 April 2025

Regulated by RICS

Australian and International Valuation Solutions

Liability limited by a scheme approved under Professional Standards Legislation

Asset Valuation Advisory

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Nedlands Western Australia 6009

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Market Rental Value Valuation Report  
Of Land & Building Assets



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Prepared for  
Town of Cottesloe

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Market Rental Value Valuation Report  
Of Land & Building Assets



## EXECUTIVE SUMMARY

### Instructions

In accordance with instructions received from Ms. Adnana Arapovic, Executive Manager Corporate Services at Town of Cottesloe, Asset Valuation Advisory has valued the Land & Building Assets on the basis of Market Rental Value.

### Purpose of Valuation

Asset Valuation Advisory has prepared this Valuation Report specifically for Market Rental Value Purposes.

### Date of Valuation

This Valuation Report is dated:

1 April 2025

### Location

The Land & Building Assets are located at:

- ❖ 81-83 Forrest Street, Cottesloe Western Australia 6010

### Valuation

The valuation amounts contained in this Valuation Report are exclusive of the 10% Goods & Services Tax (GST) and are in Australian Dollars (AUD), unless expressly stated otherwise.

Subject to the overriding stipulations contained within this Valuation Report completed by Asset Valuation Advisory, the Land & Building Assets have been valued as follows.

### Land & Building Assets - Market Rental Value

Asset Class	Market Rental Value @ 1/4/2025
Land & Building Assets	\$ 95,000 Per Annum Net
<b>Total Value</b>	<b>\$ 95,000 Per Annum Net</b>

*Ninety-Five Thousand Dollars Per Annum Net*

This Valuation has been inspected and completed by Mr. John Harvey, Principal Consultant | Asset Valuations. John has over 38 years combined professional property, plant, equipment, & infrastructure asset valuation experience and holds the following qualifications;

- ❖ Fellow Member of the Australian Property Institute (FAPI)
- ❖ API Certified Practicing Valuer
- ❖ Licensed Property Valuer in Western Australia (No.44074) - Land Valuers Licensing Act 1979
- ❖ Fellow Member of the Royal Institution of Chartered Surveyors (FRICS)
- ❖ Chartered Machinery Valuation Surveyor (RICS)
- ❖ RICS Registered Valuer

Prepared for  
Town of Cottesloe

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Market Rental Value Valuation Report  
Of Land & Building Assets



### **Valuation Compliance & Standards**

Asset Valuation Advisory valuations are prepared in compliance with the International Valuation Standards (IVS) IVS300 Plant, Equipment & Infrastructure and IVS400 Real Property Interests, which have also been adopted by the Royal Institute of Chartered Surveyors (RICS) Red Book and the Australian Property Institute Inc. (API) Professional Standards.

Where applicable our Valuation Reports are also consistent with the Australian Accounting Standards Board (AASB) accounting standards for the valuation of Tangible Assets.

### **Declaration & Limitations**

Asset Valuation Advisory and their employees have no pecuniary interest in the outcome of this Valuation Report prepared for the *Town of Cottesloe* or any subsidiaries.

This advice is prepared for internal purposes on the specific instructions of the *Town of Cottesloe*. This advice should not be relied upon by anyone other than the *Town of Cottesloe* whether for that purpose or otherwise.

Asset Valuation Advisory accepts no responsibility to third parties, nor does it contemplate that this report will be relied upon by third parties. We invite other parties who may come into possession of this report to seek our direct written consent before relying upon or referring to this report and we reserve our rights to review the content and context in which our advice is quoted or referred to in the event that our consent is given.

To any party relying on this Valuation Report Asset Valuation Advisory advise that this executive summary must be read in conjunction with the body of the report which this executive summary forms part. This Valuation Report executive summary should not be relied upon in isolation for any other purpose, other than which this report is prepared.

### **Valuation Risks & Threats**

The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. COVID-19 remains an unpredictable risk due to the lack of a vaccine that stops infection as well as its potential to mutate. While State and Federal Governments in Australia have stated that lockdowns are no longer a tool for controlling the pandemic this could change if case numbers escalate such that the health system comes under an unacceptable level pressure again, which could potentially lead to future lockdowns & global travel restrictions.

Valuations are current at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the Valuer could not reasonably have been aware of as at the date of valuation). We do not accept responsibility or liability for any losses arising from such subsequent changes in value. Given the valuation uncertainty noted, we recommend that the user(s) of this report review this valuation periodically.

The Russia/Ukraine war along with the continued unstable conditions in the Middel East and the international response to these, has pushed global inflation, which was already elevated due to COVID-19 supply chain issues, to historic levels. This has been felt most notably in the construction and energy sectors, with global oil and gas prices at their highest levels in over a decade, all of which has seen significant increases to construction costs across Australia and also globally. Australia is also experiencing historic low levels of unemployment and severe shortage of skilled trades, again effecting the cost of construction, particular in regional and remote locations around Australia.

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Prepared for  
*Town of Cottesloe*

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Market Rental Value Valuation Report  
Of Land & Building Assets



### QUALIFICATIONS

The valuation amounts contained in our Valuation Report are exclusive of the 10% Goods & Services Tax (GST). All valuation amounts contained in our Valuation Reports are in Australian Dollars (AUD), unless expressly stated otherwise.

In accordance with our standard practice, our valuations are solely for the use of the instructing party and to whom it is addressed. We take no responsibility for any third party that relies on the whole or any part of our valuations.

We must point out that neither the whole nor any part of our valuations, or any reference to, may be included in any documents, circular or statement without our prior approval of the form and context to which they are to appear.

Our valuations are prepared on the basis that full disclosure of all information and facts which may affect the valuation have been made to us, and we cannot accept liability or responsibility whatsoever for the valuation unless such full disclosure has been made.

No deduction has been made from our valuation in respect of any outstanding amounts owing under any finance leases or hire purchase agreements. The subject equipment has been valued as being wholly owned and free of all encumbrances.

This valuation has been prepared on the basis that full disclosure of all information and facts which may effect the valuation has been made to us. *Asset Valuation Advisory* do not accept any liability or responsibility whatsoever for the valuation if full disclosure has not been made. Furthermore, *Asset Valuation Advisory* do not accept responsibility for any consequential error or defect in the valuation which has resulted from any error, omission or inaccuracy in data or information supplied by the client or its officers and agents.

In reaching our opinion, *Asset Valuation Advisory* have utilised certain historical facts and relevant market data, available up to the date of our valuation. Our instructions did not require us to consider the effect of gains or losses, which may arise as a result of the future fluctuations in the property market. *Asset Valuation Advisory* therefore, do not except responsibility whatsoever, for losses caused by such fluctuations.

In accordance with the IVS General Standards 20 7 *If, during the course of an assignment, it becomes clear that the investigations included in the scope of work will not result in a credible valuation, or information to be provided by third parties is either unavailable or inadequate, or limitations on investigations are so substantial that the valuer cannot sufficiently evaluate the inputs and assumptions, the valuation assignment will not comply with IVS.*

### Limitation of Liability

Nothing in this Agreement excludes, restricts or modifies any non-excludable statutory condition, warranty, guarantee, right, remedy or other benefit that is preserved by the *Competition and Consumer Act 2010 (Cth)* or any other statutory provision.

If the *Professional Standards Act 1997 (WA)* or similar state or federal legislation ("Act") applies to the limit our liability, then the Act overrides any clause in these terms that provides for a limit of liability in excess of the amounts provided by the Act but does not override any clause that provides for a limit of liability below the amounts provided by the Act.

To the maximum extent permitted by law, we exclude all warranties, conditions and/or terms, other than those expressly set out in this Agreement, including but not limited to, all warranties, conditions, and terms implied in fact or by law.

If we are liable for any breach of warranty, condition or term, then our liability is limited, at our option, to either resupply of the services or payment of the reasonable cost of having the services resupplied.

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Prepared for  
Town of Cottesloe

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Market Rental Value Valuation Report  
Of Land & Building Assets



In all other instances, other than as set out in this Agreement, our total liability to you for any loss or damage (including indirect and/or consequential loss or damage) caused by, resulting from, or in relation to the Services, including, but not limited to, loss or damage arising from:

- (a) breach of contract;
- (b) negligence;
- (c) any tort;
- (d) equity;
- (e) any statutory provision; or
- (f) save for fraudulent or criminal conduct, any other conduct by us, (in each case, "Loss") and whether or not we were advised of the possibility of such Loss, is limited (to the extent permitted by law) to an amount equal to but no greater than the professional fee paid by you in respect of the Services to which the claim relates.

If *Asset Valuation Advisory* has more than one client under this engagement, you agree that our total liability to all clients under this engagement is limited in accordance with this clause, to be apportioned among the clients (including you).

To the maximum extent permitted by law, commencing on the earliest of one year from:

- (a) the date of completion of the Services;
- (b) the date of our final invoice for the provision of the Services; or
- (c) the date this Agreement is terminated, you release us from, and agree that you are estopped from commencing, any claim for any Loss in relation to:
- (d) the performance or non-performance of the Services; and
- (e) any act or omission in connection with the Services, whether in contract, tort (including negligence), equity, pursuant to statute or otherwise.

#### *Indemnities*

You agree to indemnify and hold harmless *Asset Valuation Advisory* from and against any loss (including legal fees on an indemnity basis), expense, damage, liability or claim by any person (including any third party) arising out of or in relation to:

- (a) any breach of your obligations under this Agreement; or
- (b) any willful, unlawful or negligent act of you, your offices, employees, agents or subcontractors in connection with this Agreement.

#### *Market Movement*

*"This valuation is current as at the date of valuation. The value assessed herein may change significantly and unexpectedly over a relatively short period (including as a result of general market movements or factors specific to the particular property). We do not accept liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment we do not assume any responsibility or accept any liabilities where the valuation report is relied after the expiration of three months from the date of the valuation."*

Our valuations takes into account the assets in its present state and condition, based on information which we have established from our own physical inspection, information supplied to us by our client, information we have researched from public records and any other information which we have been able to obtain from reasonable inquiry.

#### *Valuation Risks & Threats*

The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. COVID-19 remains an unpredictable risk due to the lack of a vaccine that stops infection as well as its potential to mutate. While State and Federal Governments in Australia have stated that lockdowns are no longer a tool for controlling the pandemic this could change if case numbers escalate such that the health system comes under an unacceptable level pressure again, which could potentially lead to future lockdowns & global travel restrictions.

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Valuations are current at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the Valuer could not reasonably have been aware of as at the date of valuation). We do not accept responsibility or liability for any losses arising from such subsequent changes in value. Given the valuation uncertainty noted, we recommend that the user(s) of this report review this valuation periodically.

The Russia/Ukraine war along with the continued unstable conditions in the Middel East and the international response to these, has pushed global inflation, which was already elevated due to COVID-19 supply chain issues, to historic levels. This has been felt most notably in the construction and energy sectors, with global oil and gas prices at their highest levels in over a decade, all of which has seen significant increases to construction costs across Australia and also globally. Australia is also experiencing historic low levels of unemployment and severe shortage of skilled trades, again effecting the cost of construction, particular in regional and remote locations around Australia.

Any delays caused by COVID 19 lockdown restrictions, is not deemed as a Force Majeure Event. In the event of any State or Federal Government mandated lockdown or travel restrictions impacting site inspections being able to be carried out, we will mutually agree with the client for an acceptable extension to the project timeline.

#### FORCE MAJEURE

Neither party will be held liable for any delay or failure to perform any of its obligations where such a failure is caused by a Force Majeure Event (other than the obligation to pay money) if, as soon as reasonably possible after the beginning of the Force Majeure Event the affected party gives a notice to the other party which complies with the following:

- (i) Specifies the obligations that the party cannot perform,
- (ii) Fully specifies the nature of the Force Majeure Event,
- (iii) Estimates a time by which the Force Majeure Event may cease, and
- (iv) Specifies the measures that are to be adopted to remedy or abate the Force Majeure Event.

The party prevented from performing its obligations due to the Force Majeure Event must:

- (i) Remedy the Force Majeure Event to the extent reasonably practicable and resume performance of the obligations as soon as reasonably possible, and
- (ii) Take all reasonable action to mitigate any losses that may be suffered by the other party as a result of the failure of the first mentioned party to carry out its obligations imposed by this Contract.

Where the Force Majeure Event prevents that Contractor from performing its obligations under the Contract, the Principal may obtain the Goods or Services from another source at its own cost.

An amendment to the Delivery Date or Service Completion Date (as relevant) is the Contractor's sole remedy for any delays resulting from a Force Majeure Event. The Contractor will not be entitled to payment of any damages, costs or expenses of the Contractor relating to the Force Majeure Event.

If the Force Majeure Event proceeds for a continuous period of 30 days or for successive periods totalling more than 30 days in a 60 day period, the Principal may, at its absolute discretion, terminate the Contract. In the event of such termination the Principal will not be liable to the Contractor for any Claims, liability or damage resulting directly or indirectly from the termination.

Neither the whole nor any part of this valuation nor any reference thereto may be included in any documents, circular or statement without our approval of the form and context in which it will appear.

*Asset Valuation Advisory*

Asset Valuation Advisory

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Town of Cottesloe

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Market Rental Value Valuation Report  
Of Land & Building Assets



Date: 15 April 2025 (Date of signing of report)  
Ref: 201-25

### INSTRUCTIONS

In accordance with instructions received from Ms. Adnana Arapovic, Executive Manager Corporate Services at Town of Cottesloe, Asset Valuation Advisory has valued the Land & Building Assets on the basis of Market Rental Value.

### PURPOSE OF VALUATION

Asset Valuation Advisory has prepared this Valuation Report specifically for Market Rental Value Purposes.

### DATE OF VALUATION

This Valuation Report is dated 1 April 2025, based on a site inspection of the Land & Building Assets on 1 April 2025.

### LAND AND LOCALITY

#### Location

The Land & Building Assets are located at:

- ❖ 81-83 Forrest Street, Cottesloe Western Australia 6010

#### Locality:

The subject property is known as "Shine Community Care" is located within the Town of Cottesloe Approximately 12 kilometres southwest of the Perth CBD.

More precisely the property is located on the southeast corner of Forrest and Railway Street. the land comprises of two irregular shaped level lots with a combined land area of 1,141 m2.

#### Site Identification:

Asset Valuation Advisory has not sighted a survey plan. Based upon information provided by the client we are satisfied that we have correctly identified the subject property.

#### Services and Amenities:

Site services available include mains power, mains water and sewage.

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Market Rental Value Valuation Report  
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### IMPROVEMENTS

Located on the site is a heritage listed Circa 1898 brick and metal clad former telephone exchange building on limestone footings. The building has an approximate net lettable area of 412m2 and has been extensively re furnished and re purposed to provide for senior Citizen care and activity centre. Accommodation provides for a reception and lounge area, dining room, activities room preparation kitchen, and office. Other features include an attached large vehicle garage and veranda.



Street View



Activities Room



Kitchen



Reception and Lounge

### LEGAL DESCRIPTION & ENCUMBRANCES

#### *Certificate of Title Description:*

Title not searched

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Market Rental Value Valuation Report  
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## **BASIS OF VALUATION**

### **Market Rental Value**

*Market Rental Value is defined as "The estimated amount for which a property, or space within a property, should lease on the date of valuation between a willing lessor and a willing lessee on appropriate lease terms in an arm's-length transaction, after proper marketing wherein the parties had each acted knowledgeably, prudently, and without compulsion".*

## **VALUATION METHODOLOGY**

### **Market Rental Value**

#### **Highest and Best Use**

The *Market Value* of the property has been determined on the basis of highest and best use. This method involves sourcing comparable Rental Evidence of similar type properties within the same or similar localities as the subject. This method takes into consideration factors such as location, zoning, land area, development potential and topography. Comparisons can be made in many forms including straight comparison, or analysis on a rate per area.

#### **Valuation Approaches**

In order to estimate the price implied by the appropriate Basis of Value, the Valuer will need to apply one or more valuation approaches. A valuation approach or method refers to generally accepted analytical methodologies that are in common use.

Market based valuations normally employ one or more of the valuation approaches by applying the economic principle of substitution, using market derived data. This principle holds that a prudent person would not pay more for a good or service than the cost of acquiring an equally satisfactory substitute good or service, in the absence of the complicating factors of time, greater risk, or inconvenience. The lowest cost of the best alternative, whether a substitute or the original, tends to establish Market Value.

#### **Market based valuation approaches include:**

##### **Rental/Direct Comparison Approach**

This comparative approach considers the sale of similar or substitute properties and related market data and establishes a value estimate by processes involving comparison. In general, a property being valued (a subject property) is compared with rental of similar properties that have been transacted in the market. Listings and offerings may also be considered.

##### **Valuation Risks & Threats**

The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. COVID-19 remains an unpredictable risk due to the lack of a vaccine that stops infection as well as its potential to mutate. While State and Federal Governments in Australia have stated that lockdowns are no longer a tool for controlling the pandemic this could change if case numbers escalate such that the health system comes under an unacceptable level pressure again, which could potentially lead to future lockdowns & global travel restrictions.

Valuations are current at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the Valuer could not reasonably have been aware of as at the date of valuation). We do not accept responsibility or liability for any losses arising from such subsequent changes in value. Given the valuation uncertainty noted, we recommend that the user(s) of this report review this valuation periodically.

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The Russia/Ukraine war along with the continued unstable conditions in the Middel East and the international response to these, has pushed global inflation, which was already elevated due to COVID-19 supply chain issues, to historic levels. This has been felt most notably in the construction and energy sectors, with global oil and gas prices at their highest levels in over a decade, all of which has seen significant increases to construction costs across Australia and also globally. Australia is also experiencing historic low levels of unemployment and severe shortage of skilled trades, again effecting the cost of construction, particular in regional and remote locations around Australia.

#### *Income Capitalisation Approach*

This comparative approach considers income and expense data relating to the property being valued and estimates value through a capitalisation process. Capitalisation relates income (usually a net income figure) and a defined value type by converting an income amount into a value estimate. This process may consider direct relationships (known as capitalisation rates), yield or discount rates (reflecting measures of return on investment), or both. In general, the principle of substitution holds that the income stream which produces the highest return commensurate with a given level of risk leads to the most probable value figure.

#### *Cost Approach*

This comparative approach considers the possibility that, as an alternative to the purchase of a given property, one could acquire a modern equivalent asset that would provide equal utility. In a real estate context, this would involve the cost of acquiring equivalent land and constructing an equivalent new structure. Unless undue time, inconvenience, and risk are involved, the price that a buyer would pay for the asset being valued would not be more than the cost of the modern equivalent. Often the asset being valued will be less attractive than the cost of the modern equivalent because of age or obsolescence. A depreciation adjustment is required to the replacement cost to reflect this.

#### *Methodology Conclusions*

In determining the current Market Rental Value, we have applied the *Rental/Direct Comparison Approach* to the land & building asset and made the necessary adjustments to the evidence as we believe is applicable to the subject property.

#### **VALUATION COMPLIANCE & STANDARDS**

Asset Valuation Advisory valuations are prepared in compliance with the International Valuation Standards (IVS) IVS300 Plant, Equipment & Infrastructure and IVS400 Real Property Interests, which have also been adopted by the Royal Institute of Chartered Surveyors (RICS) Red Book and the Australian Property Institute Inc. (API) Professional Standards.

Where applicable our Valuation Reports are also consistent with the Australian Accounting Standards Board (AASB) accounting standards for the valuation of Tangible Assets.

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### TOWN PLANNING

The subject property is located within the Town of Cottesloe town planning scheme No 3 zoned Town Centre/R100.

The objective of the town centre zone are to:-

- a) improve the amenity and function of the Cottesloe town centre.
- b) provide for a wide range of land uses, including shops, offices, entertainment, health, and community facilities and services, consistent with the district-serving role of the centre.
- c) provide the opportunity for residential uses and development within the town centre.
- d) give consideration to the maintenance and enhancement of important views to and from public places as a contributor to the character and amenity of the locality and the district overall.

### WA ECONOMIC OUTLOOK <sup>(2)</sup>

The 2024-25 Budget highlights Western Australia's nation- leading economic and financial management

- A sixth consecutive operating surplus of \$ 3.2 billion is forecast in 2023-24, in line with last year's estimate. With a \$ 2.6 billion operating surplus is projected in 2024-25 with operating surpluses over the forward estimates period.
- This Budget continues our record investment in infrastructure, with \$ 42.4 billion to be spent over the next four years. Net debt is expected to be lower than forecast at \$ 28.6 billion in 2023-24, more than \$ 15 billion lower than projected when WA Labor came to office.
- Compared with other States and Territories, Western Australia's net debt is relatively stable and the most affordable in the nation. Relative to the size of the State's economy, net debt as a percentage of Gross State Product is expected to remain at just 9.7% by 2027-28 unchanged from the forecast last Budget and lower than any other jurisdiction.
- The 2024-25 Budget delivers \$ 1.1 billion for housing and homelessness, bringing total new investment since 2021-22 to \$ 3.2 billion. This includes funding for social and affordable housing, and for homelessness services, expanding the capacity of the residential construction workforce, and boosting regional land supply.

(2) Source: WA State Budget Overview 2024-2025

### MARKET RENTAL EVIDENCE

#### Rental Evidence Availability

This Valuation Report is based on information and Market Evidence reasonably available to us at the date of valuation in accordance with standard valuation practice.

In some cases, the latest available Rental Evidence is provided verbally by real estate agents and other industry sources. It is specifically assumed that the information received by such sources in these instances is factually accurate.

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#### Goods and Services Tax Status

In analysing Rental Evidence relied upon in undertaking this Valuation Report, we have attempted to ascertain whether or not the sale prices are inclusive or exclusive of the Goods and Services Tax (GST). In regard to Rental Evidence, the Land Titles Departments (Landgate) in Western Australia, do not currently differentiate between or record whether or not the sale price is inclusive or exclusive of the GST. Where we have not been able to verify whether or not the GST is included, then we have assumed that it is inclusive of any GST payable. Should this not be the case, we reserve the right to amend this Valuation Report.

#### Privacy Issues

Due to privacy laws and or confidentiality agreements, we may not have been able to access personal details or parties involved in the transactions considered in connection with the preparation of this Valuation Report. Where this information is not available, we may not be able to confirm whether such dealings are arm's length transactions. This Valuation Report has been prepared assuming any such transactions are on an arm's length basis.

We further note that due to privacy laws and or confidentiality agreements, we may not have had access to information on recent transactions which have not yet become public knowledge. In the event that other transactions have taken place, this information may affect our opinion, and we reserve the right to amend this Valuation Report.

#### Rental Evidence:

We provide the following Rental Evidence, which we have relied on in forming our final opinion of the subject properties Market Value:

##### 1. 15 Gordon Street West Perth WA 6005



Asking Rental	\$ 95,600 Pa net
Date:	March 2025
Zoning	Commercial
Building Area	478m <sup>2</sup>
Description:	Warehouse/Office
Analysis:	Shows an overall rate of \$ 200/m <sup>2</sup> pa net

**Comments:** Improvement comprise of a brick and metal clad warehouse and office. The agent advised that the main issue with the tenancy is lack of parking. Not as well located as subject

##### 2. 1029 Wellington Street West Perth WA 6005



Rental:	\$ 137,400 Pa net
Date:	March 2025
Zoning	Commercial
Building Area	450m <sup>2</sup>
Description:	Office
Analysis:	Shows an overall rate of \$305.33 /m <sup>2</sup> pa net

**Comments:** Improvements comprise Brick and metal clad character office comprising of 18 individual offices and two on site storage facilities. There are 8 on site car bays include in the rental at \$250 per bay per month, the office base rental excluding car bays is \$250/m<sup>2</sup> pa net. Larger than subject.

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### 3. 110 Stirling Highway Nedlands WA 6009



Rental: \$ 71,500 Pa net  
Date: March 2025  
Zoning: Commercial  
Building Area: 466m2  
Description: Office  
Analysis: Shows an overall rate of \$ 153.43/m2 pa net

**Comments:** Improvements comprise of a character office with a modern elevated extension at the rear of the property. The property is currently available for lease. The property features multiple offices and large open span areas including a large boardroom. Larger than subject.

### 4. 108 Stirling Highway Nedlands WA 6009



Rental: \$ 127,200 Pa net  
Date: April 2025  
Zoning: Commercial  
Building Area: 636m2  
Description: Medical Centre/Office  
Analysis: Shows an overall rate of \$ 200/m2 pa net

**Comments:** Improvements are located on the corner of Stirling highway and Mountjoy road. The agent advised that the property was well presented and included had 22 on site car bays. Larger than subject.

### 5. 3/355 Stirling Highway Claremont WA 6010



Asking Rental: \$ 52,500 Pa net  
Date: April 2025  
Zoning: Commercial  
Building Area: 144m2  
Description: Office  
Analysis: Shows an overall rate of \$ 364.58/m2 pa net

**Comments:** Improvements comprise of a modern rendered brick and metal clad office with an open plan workspace close to Claremont quarter shopping centre. Small and more modern than subject

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#### 6. 33 Jarrad Street Cottesloe WA 6011



Asking Rental	\$ 30,000 Pa net
Date:	April 2025
Zoning	Commercial
Building Area	100m2
Description:	Office/Consulting Rooms
Analysis:	Shows an overall rate of \$ 300/m2 pa net

**Comments:** Improvements comprise of a brick and tile character building within close proximity to Cottesloe train station and napoleon street, the property is available for a short-term lease. Small than subject comparable location.

#### MARKET VALUE METHODOLOGY & CALCULATIONS

The subject property is a heritage listed building that has had extensive internal remodelling to provide for senior citizen activities. There is little or no directly comparable rental evidence in which to compare with the subject. As such we have sort evidence from within West Perth and the Western suburbs of older properties that have now been converted for commercial and medical purpose as a basis for our final rental assessment, from which we have made the relevant adjustments allowing for location and utility.

The current zoning of *Town Centre* permits commercial operations including medical facilities. Our analysis of older style commercial rentals has shown average net rental rates of between \$200 to \$300. m2 for similar zoned properties.

#### Market Rental Value

Our final assessment of the Market rental Value of the subject property is based on the *Rental/Direct Comparison Approach*. Our overall rental analysis has been primarily based on rental evidence within the West Perth and Western Suburbs, from which we have adjusted the market evidence to reflect the properties size, (412m2) current fit out and location:

#### Calculations

➤ 412m2 @ \$ 210/m2	\$ 86,520 pa net
➤ 412m2 @ \$ 230/m2	\$ 94,760 pa net
➤ 412m2 @ \$ 250/m2	\$ 103,000 pa net

**Adopt overall Market Value of the Land & Buildings \$ 95,000 pa net**

#### VALUATION ASSUMPTIONS

*Asset Valuation Advisory* has completed a physical site inspection of the subject *Land & Building Assets*. Where we have been unable to, our valuation has been based on the information provided by the client.

Should further information be supplied after this Valuation Report has been completed resulting in a significant variation to our original valuation, *Asset Valuation Advisory* reserve the right to amend our valuation amounts accordingly.

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Real Estate values vary from time to time in response to changing market circumstances and it should therefore be noted that this valuation is based on information available at the date of valuation. No warranty can be given as to the maintenance of this value into the future. It is therefore recommended that the valuation be reviewed periodically.

#### *Inclusions*

We have included in our valuation amounts, where appropriate.

- ❖ Air conditioning (heating & cooling equipment)
- ❖ Fire systems (fire detection equipment including sprinklers & associated pumps)
- ❖ Mechanical services include lifts, escalators etc.
- ❖ Fixed full height internal office partitioning.
- ❖ Carpet & Tiling

#### *Exclusions*

The following items have been excluded from this valuation.

- ❖ Plant & Equipment (contents) Assets
- ❖ Tenants Fit Out

### **GOODS AND SERVICES TAX**

The Goods and Services Tax (GST) was introduced on the 1<sup>st</sup> July 2000, at which time rental payments for commercial leases are generally subject to the GST, except where deferred under transitional provisions which would expire on the 1<sup>st</sup> July 2005, at which time all commercial rental payments would be subject to the GST.

#### *GST Liability*

Liability for the GST on the purchase of property dependent upon:

1. Whether the vendor is registered for GST,
2. Whether the real property was sold as part of conducting an "enterprise",
3. If the sale of the real property can be classified as the sale of a "going concern", and
4. For residential property whether the real property has previously been sold.

Asset Valuation Advisory recommend that clients seek further information regarding the nature of the transaction, the parties involved and confirmation from a professional qualified accountant, in relation to any potential GST liability.

#### *GST Basis of Valuation*

The valuation amounts provided within this Valuation Report are exclusive of the 10% GST and assumes that there is no GST payable on the sale of the real property.

### **ENVIRONMENTAL**

#### *Site Contamination for Land Assets (If Applicable)*

As a consequence of the Contamination Sites Act 2003, a public register is now maintained in Western Australia on land that has been classified as being either contaminated or requires remedial work. Asset

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Valuation Advisory has completed a basic search of this register to identify if there is any effect to the land assets we have valued.

As at the date of this Valuation, should any of the subject land assets be deemed to be contaminated or requiring remedial work, we have made the appropriate adjustments to the land value, and this has been noted against the specific land holding. In circumstances where we have not been provided with a detailed Environmental or Remediation Report outlining the overall extent of contamination for any specific land asset, we cannot make the full allowances for decontamination of these land assets.

*Native Title:* <sup>(3)</sup>

*Native title is the recognition in Australian law that some Indigenous people continue to hold rights to their lands and waters, which come from their traditional laws and customs. Native title exists as a bundle of rights and interests in relation to land and waters where the following conditions are met:*

- *the rights and interest are possessed under the traditional laws currently acknowledged and the traditional customs currently observed by the relevant Indigenous people*
- *those Indigenous people have a 'connection' with the area in question by those traditional laws and customs; and*
- *the rights and interests are recognised by the common law of Australia.*

*The Australian legal system does not recognise native title rights in some areas where things have been done that extinguish native title. These areas include:*

- *residential freehold*
- *farms held in freehold*
- *pastoral or agricultural leases that grant exclusive possession*
- *residential, commercial or community purpose leases*
- *public works like roads, schools or hospitals*

*As at the date of valuation, Asset Valuation Advisory were unable to fully establish if any native title claim exists on the land.*

*(3) Source: Native Title Tribunal ([www.nntt.gov.au](http://www.nntt.gov.au))*

#### **DECLARATION & LIMITATIONS**

Asset Valuation Advisory and their employees have no pecuniary interest in the outcome of this Valuation Report prepared for the *Town of Cottesloe* or any subsidiaries.

This advice is prepared for internal purposes on the specific instructions of the *Town of Cottesloe*. This advice should not be relied upon by anyone other than the *Town of Cottesloe* whether for that purpose or otherwise.

Asset Valuation Advisory accepts no responsibility to third parties nor does it contemplate that this report will be relied upon by third parties. We invite other parties who may come into possession of this report to seek our direct written consent before relying upon or referring to this report and we reserve our rights to review the content and context in which our advice is quoted or referred to in the event that our consent is given.

#### **Valuation Risks & Threats**

The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. COVID-19 remains an unpredictable risk due to the lack of a vaccine that stops infection as well as its potential to mutate. While State and Federal Governments in Australia have stated that lockdowns are no longer a tool for controlling the pandemic this could change

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if case numbers escalate such that the health system comes under an unacceptable level pressure again, which could potentially lead to future lockdowns & global travel restrictions.

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The Russia/Ukraine war along with the continued unstable conditions in the Middle East and the international response to these, has pushed global inflation, which was already elevated due to COVID-19 supply chain issues, to historic levels. This has been felt most notably in the construction and energy sectors, with global oil and gas prices at their highest levels in over a decade, all of which has seen significant increases to construction costs across Australia and also globally. Australia is also experiencing historic low levels of unemployment and severe shortage of skilled trades, again effecting the cost of construction, particular in regional and remote locations around Australia.

### VALUATION

The valuation amounts contained in this Valuation Report are exclusive of the 10% Goods & Services Tax (GST) and are in Australian Dollars (AUD), unless expressly stated otherwise.

Subject to the overriding stipulations contained within this Valuation Report completed by Asset Valuation Advisory, the Land & Building Assets have been valued as follows.

#### Land & Building Assets - Market Rental Value

Asset Class	Market Rental Value @ 1/4/2025
Land & Building Assets	\$ 95,000 Per Annum Net
<b>Total Value</b>	<b>\$ 95,000 Per Annum Net</b>

*Ninety-Five Thousand Dollars Per Annum Net*

This Valuation has been inspected and completed by Mr. John Harvey, Principal Consultant | Asset Valuations. John has over 38 years combined professional property, plant, equipment, & infrastructure asset valuation experience and holds the following qualifications;

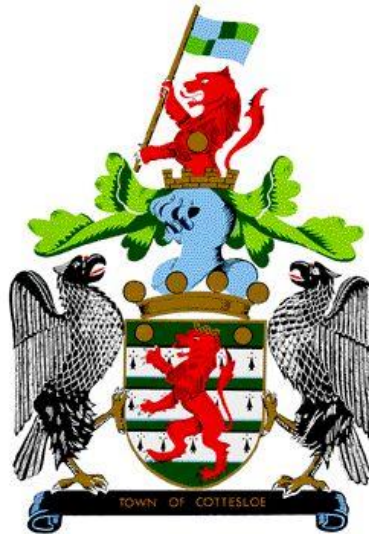
- ❖ Fellow Member of the Australian Property Institute (FAPI)
- ❖ API Certified Practising Valuer
- ❖ Licensed Property Valuer in Western Australia (No.44074) - Land Valuers Licensing Act 1979
- ❖ Fellow Member of the Royal Institution of Chartered Surveyors (FRICS)
- ❖ Chartered Machinery Valuation Surveyor (RICS)
- ❖ RICS Registered Valuer

John Harvey FRICS FAPI (Val) (P&M)  
RICS Registered Valuer | API Certified Practising Valuer  
Principal Consultant | Asset Valuations

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# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.4A:  
2026-MONTHLY-FINANCIAL-REPORT- FEBRUARY  
2026.PDF**

**TOWN OF COTTESLOE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Note	Amended	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	Actual	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	\$	%	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	11,709,122	11,789,459	11,789,530	71	0.00%	
Rates excluding general rates	125,337	25,000	0	(25,000)	(100.00%)	
Grants, subsidies and contributions	397,658	227,200	167,190	(60,010)	(26.41%)	▼
Fees and charges	5,136,499	4,273,116	4,580,308	307,192	7.19%	
Interest revenue	704,100	209,500	232,925	23,425	11.18%	
Other revenue	298,018	213,846	235,532	21,686	10.14%	
Profit on asset disposals	(36,000)	24,000	90,014	66,014	275.06%	▲
	<b>18,334,734</b>	<b>16,762,121</b>	<b>17,095,499</b>	<b>333,378</b>	<b>1.99%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(8,457,818)	(5,767,977)	(6,119,793)	(351,816)	(6.10%)	
Materials and contracts	(8,596,496)	(5,463,458)	(5,483,075)	(19,617)	(0.36%)	
Utility charges	(320,100)	(213,400)	(269,652)	(56,252)	(26.36%)	▼
Depreciation	(3,320,987)	(2,213,991)	0	2,213,991	100.00%	▲
Finance costs	(204,180)	(125,341)	(201,306)	(75,965)	(60.61%)	▼
Insurance	(236,007)	(236,007)	(222,666)	13,341	5.65%	
Other expenditure	(244,462)	(122,823)	(199,488)	(76,665)	(62.42%)	▼
	<b>(21,380,050)</b>	<b>(14,142,997)</b>	<b>(12,495,980)</b>	<b>1,647,017</b>	<b>11.65%</b>	
Non cash amounts excluded from operating activities	2(c) 3,356,987	2,189,991	(90,014)	(2,280,005)	(104.11%)	▼
<b>Amount attributable to operating activities</b>	<b>311,671</b>	<b>4,809,115</b>	<b>4,509,505</b>	<b>(299,610)</b>	<b>(6.23%)</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,543,466	200,000	192,303	(7,697)	(3.85%)	
Proceeds from disposal of assets	156,802	100,014	90,014	(10,000)	(10.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	35,069	0	0	0	0.00%	
	<b>1,735,337</b>	<b>300,014</b>	<b>282,317</b>	<b>(17,697)</b>	<b>(5.90%)</b>	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(808,492)	(680,412)	(528,786)	151,626	22.28%	▲
Payments for construction of infrastructure	(2,270,379)	(919,840)	(720,350)	199,490	21.69%	▲
Payments for financial assets at amortised cost - self supporting loans	35,802	0	0	0	0.00%	
	<b>(3,043,069)</b>	<b>(1,600,252)</b>	<b>(1,249,136)</b>	<b>351,116</b>	<b>21.94%</b>	
<b>Amount attributable to investing activities</b>	<b>(1,307,732)</b>	<b>(1,300,238)</b>	<b>(966,819)</b>	<b>333,419</b>	<b>25.64%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Contributions from trust	200,000	0	0	0	0.00%	
Transfer from reserves	190,000	0	0	0	0.00%	
	<b>390,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(70,945)	(67,364)	(67,364)	0	0.00%	
Repayment of borrowings	(376,184)	(340,158)	(340,158)	0	0.00%	
Transfer to reserves	(489,773)	0	0	0	0.00%	
	<b>(936,902)</b>	<b>(407,522)</b>	<b>(407,522)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(546,902)</b>	<b>(407,522)</b>	<b>(407,522)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
Surplus or deficit at the start of the financial year	2(a) 2,198,115	2,198,115	2,198,115	0	0.00%	
Amount attributable to operating activities	311,671	4,809,115	4,509,505	(299,610)	(6.23%)	
Amount attributable to investing activities	(1,307,732)	(1,300,238)	(966,819)	333,419	25.64%	▲
Amount attributable to financing activities	(546,902)	(407,522)	(407,522)	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>655,152</b>	<b>5,299,470</b>	<b>5,333,279</b>	<b>33,809</b>	<b>0.64%</b>	

**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 28 FEBRUARY 2026**

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	8,457,546	11,061,857
Trade and other receivables	1,372,503	2,759,120
Other financial assets	3,772,907	3,772,907
Inventories	8,920	8,920
Other assets	242,098	132,579
<b>TOTAL CURRENT ASSETS</b>	<b>13,853,974</b>	<b>17,735,383</b>
<b>NON-CURRENT ASSETS</b>		
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	74,281,921
Infrastructure	68,682,493	69,402,844
Right-of-use assets	1,177,553	1,177,553
<b>TOTAL NON-CURRENT ASSETS</b>	<b>144,645,487</b>	<b>145,894,624</b>
<b>TOTAL ASSETS</b>	<b>158,499,461</b>	<b>163,630,007</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	2,835,829	3,350,150
Lease liabilities	48,272	48,272
Borrowings	376,184	376,184
Employee related provisions	1,493,764	1,725,689
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,754,049</b>	<b>5,500,295</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	1,243,823	1,176,459
Borrowings	1,377,793	1,037,635
Employee related provisions	132,611	132,611
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,754,227</b>	<b>2,346,705</b>
<b>TOTAL LIABILITIES</b>	<b>7,508,276</b>	<b>7,847,000</b>
<b>NET ASSETS</b>	<b>150,991,185</b>	<b>155,783,007</b>
<b>EQUITY</b>		
Retained surplus	26,145,732	30,937,554
Reserve accounts	8,341,979	8,341,979
Revaluation surplus	116,503,474	116,503,474
<b>TOTAL EQUITY</b>	<b>150,991,185</b>	<b>155,783,007</b>

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 28 FEBRUARY 2026**

**2 NET CURRENT ASSETS INFORMATION**

	Amended Budget Opening	Actual as at 30 June 2025	Actual as at 28 February 2026
(a) Net current assets used in the Statement of Financial Activity	1 July 2025	30 June 2025	28 February 2026
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	10,069,633	8,457,546	11,061,857
Trade and other receivables	1,127,433	1,372,503	2,759,120
Other financial assets	0	3,772,907	3,772,907
Inventories	8,960	8,920	8,920
Other assets	424	242,098	132,579
	<u>11,206,450</u>	<u>13,853,974</u>	<u>17,735,383</u>
<b>Less: current liabilities</b>			
Trade and other payables	(1,399,202)	(2,835,829)	(3,350,150)
Other liabilities	(62,261)	0	0
Lease liabilities	20,084	(48,272)	(48,272)
Borrowings	0	(376,184)	(376,184)
Employee related provisions	(1,157,500)	(1,493,764)	(1,725,689)
	<u>(2,598,879)</u>	<u>(4,754,049)</u>	<u>(5,500,295)</u>
Net current assets	8,607,571	9,099,925	12,235,088
Less: Total adjustments to net current assets	2(b) (8,607,571)	(6,901,810)	(6,901,812)
<b>Closing funding surplus / (deficit)</b>	<b>0</b>	<b>2,198,115</b>	<b>5,333,276</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>			
<b>Adjustments to net current assets</b>			
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	376,184
- Current portion of employee benefit provisions held in reserve	0	1,088,620	1,088,618
<b>Total adjustments to net current assets</b>	2(a) <b>(8,607,571)</b>	<b>(6,901,810)</b>	<b>(6,901,812)</b>
<b>(c) Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	36,000	(24,000)	(90,014)
Add: Depreciation	3,320,987	2,213,991	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>3,356,987</b>	<b>2,189,991</b>	<b>(90,014)</b>

**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  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026

## FINANCING ACTIVITIES

## 10 BORROWINGS

## Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Joint Library	107	1,717,951			(340,158)	(340,158)	1,377,793	1,377,793	(116,641)	(116,641)
Cottesloe Tennis Club	108	36,026			0	(36,026)	36,026	-0	0	(797)
		1,717,951	0	0	(340,158)	(340,158)	1,377,793	1,377,793	(116,641)	(116,641)
<b>Self supporting loans</b>										
Cottesloe Tennis Club		36,026	0	0	0	(36,026)	36,026	(0)	0	(797)
		36,026	0	0	0	(36,026)	36,026	0	0	(797)
<b>Total</b>		<b>1,753,977</b>	<b>0</b>	<b>0</b>	<b>(340,158)</b>	<b>(376,184)</b>	<b>1,413,819</b>	<b>1,377,793</b>	<b>(116,641)</b>	<b>(117,438)</b>
Current borrowings		376,184					376,184			
Non-current borrowings		1,377,793					1,037,635			
		<b>1,753,977</b>					<b>1,413,819</b>			

All debenture repayments were financed by general purpose revenue.  
Self supporting loans are financed by repayments from third parties.

## KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

TOWN OF COTTESLOE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026

## FINANCING ACTIVITIES

## 11 LEASE LIABILITIES

## Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Depot facility	316	1,062,905			(67,364)	(69,096)	995,541	993,809	21,612	(38,721)
Folding machine	324	-2,084				(1,849)	(2,084)	-3,933		(21)
<b>Total</b>		<b>1,060,821</b>	<b>0</b>	<b>0</b>	<b>(67,364)</b>	<b>(70,945)</b>	<b>993,457</b>	<b>989,876</b>	<b>21,612</b>	<b>(38,742)</b>
Current lease liabilities		48,272					48,272			
Non-current lease liabilities		1,243,823					1,176,459			
		<b>1,292,095</b>					<b>1,224,731</b>			

All lease repayments were financed by general purpose revenue.

## KEY INFORMATION

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 asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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 classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

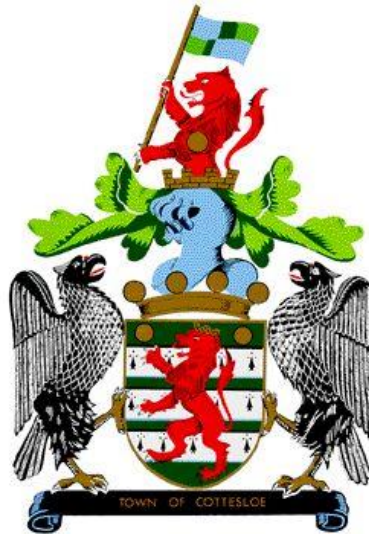
TOWN OF COTTESLOE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026

14 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						0
Increase of surplus at the start of financial year	OCM018/2026	Opening surplus(deficit)		884,152		884,152
ERP implementation increase	OCM190/2025	Operating expenses		40,000		924,152
<b>Contributions from Trust</b>						924,152
Contribution from cash in Lieu of POS to fund Harvey Field Playground	OCM131/2025	Financing activities outflow		200,000		1,124,152
<b>Fees and Charges</b>						1,124,152
Magic Apple lease	OCM018/2026	Operating revenue		130,000		1,254,152
<b>Employee costs</b>						1,254,152
Conversion of agency staff to permanent staff	OCM018/2026	Operating expenses		40,000		1,294,152
<b>Materials and contracts</b>						1,294,152
ERP Project increased expense	OCM018/2026	Operating expenses			(30,000)	1,264,152
Local planning strategy, Cottesloe village precinct & Town planning S4	OCM018/2026	Operating expenses		300,000		1,564,152
Foreshore marketing strategy	OCM018/2026	Operating expenses		40,000		1,604,152
Recreation Precinct masterplan	OCM018/2026	Operating expenses		20,000		1,624,152
Carpark 2 redevelopment	OCM018/2026	Operating expenses		110,000		1,734,152
<b>Proceeds from capital grants, subsidies and contributions</b>						1,734,152
Shared path design funding not included in the annual budget	OCM018/2026	Investing activities Inflow			(1,670,000)	64,152
<b>Payments for Property, Plant and Equipment</b>						64,152
Deferred Civic Centre Painting	OCM018/2026	Investing activities outflow		50,000		114,152
<b>Payments for construction of infrastructure</b>						114,152
Deferred Civic Centre Playground	OCM018/2026	Investing activities outflow		300,000		414,152
Savings from Timber Shelter Renewals and Beach Access path	OCM018/2026	Investing activities outflow		50,000		464,152
Beach access path detailed design	OCM018/2026	Investing activities outflow		30,000		494,152
deferral of south cottesloe toilet project	OCM018/2026	Investing activities outflow		300,000		794,152
Civic centre playground	OCM018/2026	Investing activities outflow			(100,000)	694,152
John Black Dunne fountain savings	OCM018/2026	Investing activities outflow		20,000		714,152
<b>Rates excluding general rates</b>						714,152
Interim Rates below anticipated budget	OCM018/2026	Operating revenue			(30,000)	684,152
<b>Grants, subsidies and contributions</b>						684,152
No contributions to other community Amenities	OCM018/2026	Operating revenue			(30,000)	654,152
<b>Fees and Charges</b>						654,152
Lease revenue for Forrest street	OCM018/2026	Operating revenue			(30,000)	624,152
waste revenue under budget	OCM018/2026	Operating revenue			(100,000)	524,152
Town planning fees	OCM018/2026	Operating revenue		40,000		564,152
Materials on verge fees and Workzone fees	OCM018/2026	Operating revenue			(55,000)	509,152
Civic centre hire fees	OCM018/2026	Operating revenue			(20,000)	489,152
Parking infringements	OCM018/2026	Operating revenue			(275,000)	214,152
Building license	OCM018/2026	Operating revenue			(140,000)	74,152
<b>Other Revenue</b>						74,152
Ranger Services to local governments increase	OCM018/2026	Operating revenue		3,000		77,152
<b>Employee costs</b>						77,152
Required for professional memberships	OCM018/2026	Operating expenses			(10,000)	67,152
Work Cover payments offset WC	OCM018/2026	Operating revenue		120,000		187,152
Ranger backpay requirement	OCM018/2026	Operating expenses			(80,000)	107,152
<b>Materials and contracts</b>						107,152
Extraordinary election	OCM018/2026	Operating expenses			(45,000)	62,152
ERP Project will overrun budgeted expenses	OCM018/2026	Operating expenses			(150,000)	(87,848)
Minor Furniture and equipment	OCM018/2026	Operating expenses		40,000		(47,848)
budgeted industrial Agreement expenses	OCM018/2026	Operating expenses		3,000		(44,848)
People and culture contractor expenses	OCM018/2026	Operating expenses			(10,000)	(54,848)
Seaview Kindergarten Reactive plumbing	OCM018/2026	Operating expenses			(6,000)	(60,848)
waste operating expenses increase	OCM018/2026	Operating expenses			(100,000)	(160,848)
Civic centre property maintenance	OCM018/2026	Operating expenses		20,000		(140,848)
John Black Dunne Landscaping stage 3 Deferred	OCM018/2026	Operating expenses		50,000		(90,848)
Seaview Golf Club strategy	OCM018/2026	Operating expenses			(15,000)	(105,848)
Footpath maintenance (Contractor)	OCM018/2026	Operating expenses		20,000		(85,848)
Laneway maintenance	OCM018/2026	Operating expenses			(16,000)	(101,848)
Depot Lesse budgeted twice	OCM018/2026	Operating expenses		110,000		8,152
<b>Other expenditure</b>						8,152
Parking Expenditure	OCM018/2026	Operating expenses		95,000		103,152
<b>Proceeds from capital grants, subsidies and contributions</b>						103,152
Shared path design funding not included in the annual budget	OCM018/2026	Investing activities Inflow		400,000		503,152
Roads to recovery funding excluded from budget	OCM018/2026	Investing activities Inflow		102,000		605,152
<b>Payments for construction of infrastructure</b>						605,152
New reticulation bore and pump near OBH deferred to FY26/27	OCM018/2026	Investing activities outflow		50,000		655,152
Savings realised on ROW works returned to reserve	OCM018/2026	Investing activities outflow		100,000		755,152
<b>Transfer to reserves</b>						755,152
Savings on ROW works to Right of way reserve	OCM018/2026	Financing activities outflow			(100,000)	655,152
				<b>3,667,152</b>	<b>(3,012,000)</b>	<b>655,152</b>

# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.5A:  
ATTACHMENT A - SOUTH COTTESLOE TOILET  
REVISED CONCEPT DESIGN**



**PROJECT:**  
SOUTH COTTESLOE TOILETS

BEACH ST & MARINE PARADE  
COTTESLOE, WA 6011

**CLIENT:**  
TOWN OF COTTESLOE



SHEET INDEX				
Sheet Number	Sheet Name	Current Revision	Current Revision Description	Current Revision Date
A-001	Cover Page	P2	Elevation Treatment Amendments, Issue for Review	04/11/25
A-101	Site & Floor Plan	P2	Issue for Review & Consultant	30/10/25
A-201	Elevations	P2	Elevation Treatment Amendments, Issue for Review	04/11/25



Proposed Works - North Visualization  
SCALE:



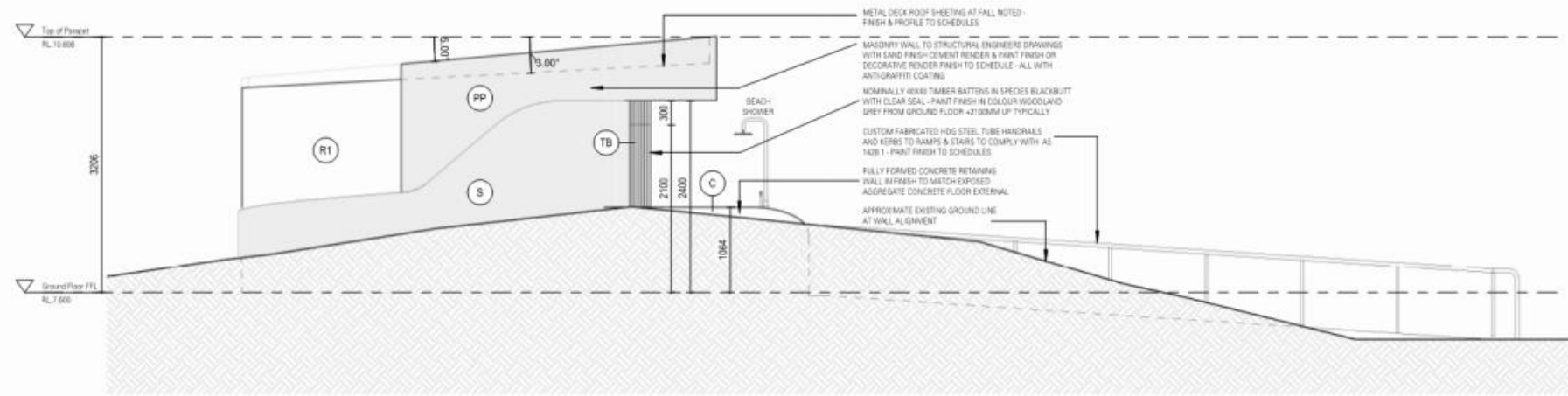
Proposed Works - North-West Visualization  
SCALE:



Proposed Works - Aerial  
SCALE:

<p>chindarsi architects</p> <p>telephone +61 08 9328 7238 facsimile +61 08 9328 7268 po box 211 mount leakey western australia 6029 mobile 0499 829 579</p>			
<p><b>South Cottesloe Toilets</b> Beach Street / Marine Parade, Cottesloe</p>			
<p><b>Cover Page</b></p>			
SCALE:	As indicated	DATE:	04/11/25
DESIGNED BY:	BS	APPROVED BY:	25-06 A-001 P2
<p><small>COPYRIGHT 2025 CHINDARSI ARCHITECTS PTY LTD NOT TO BE REPRODUCED WITHOUT THE PERMISSION OF THE AUTHOR</small></p>			

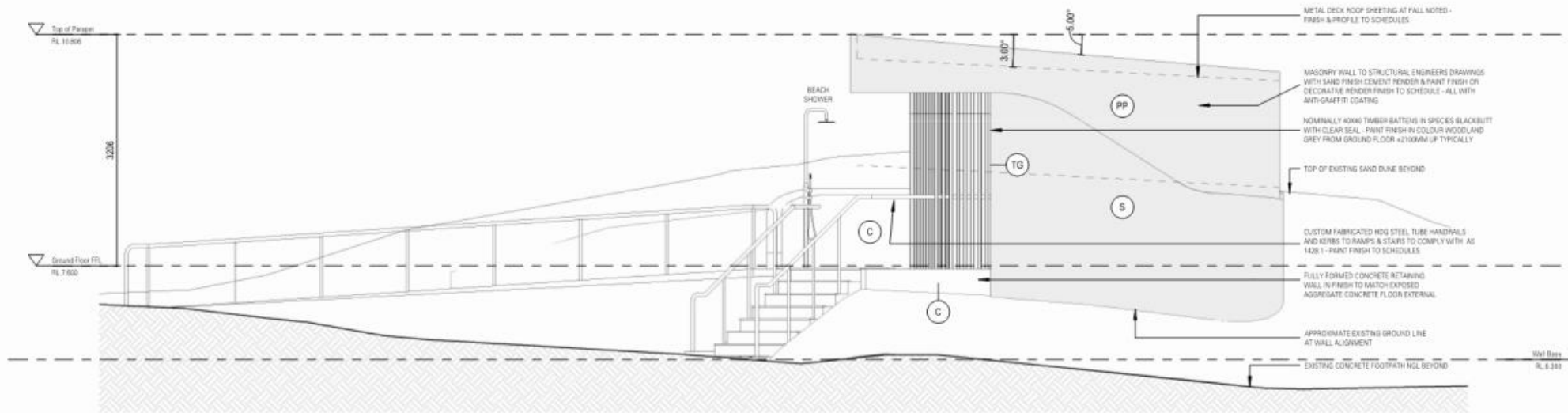




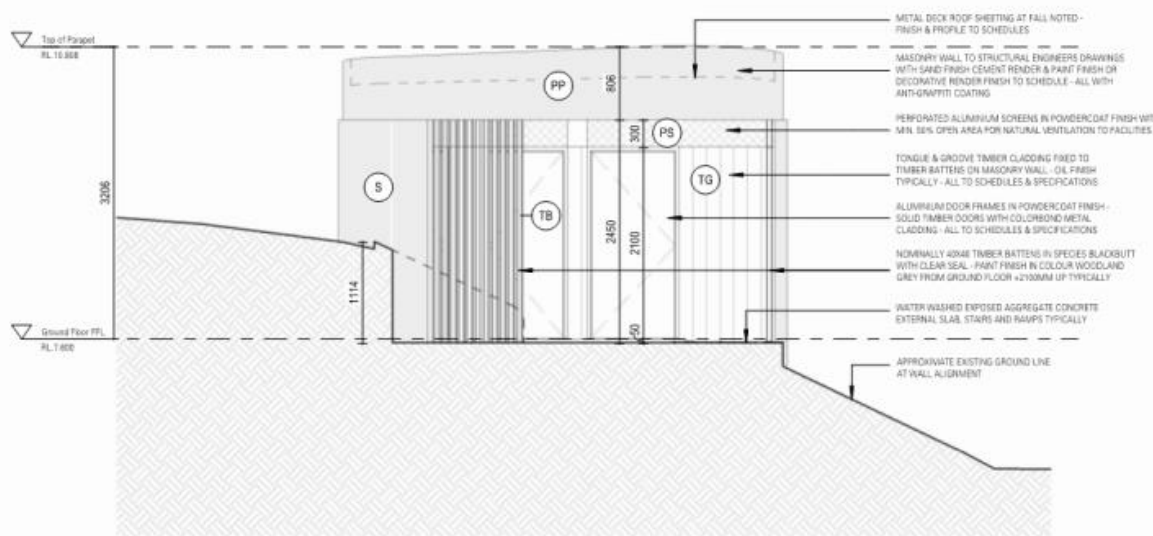
South-East Elevation  
SCALE: 1:50

FINISHES LEGEND

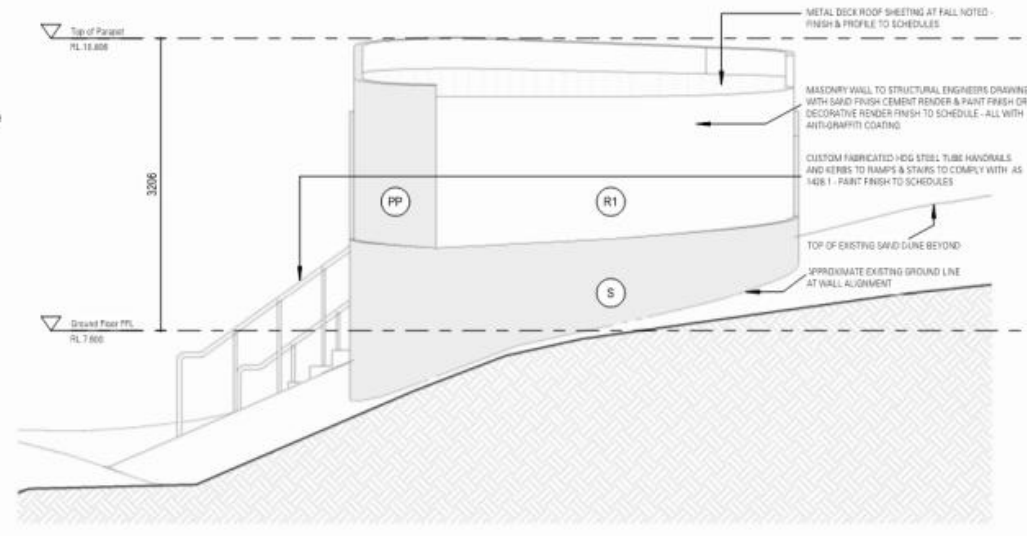
- (R1) SAND CEMENT RENDER OVER MASONRY WALL WITH PAINT FINISH & ANTI-GRAFFITI COATING TO SPECIFICATION COLOUR - DUALIX **COLOREDD DUNE**
- (R2) SAND CEMENT RENDER OVER MASONRY WALL WITH PAINT FINISH & ANTI-GRAFFITI COATING TO SPECIFICATION COLOUR - DUALIX **WOODLAND GREY**
- (PP) POLISHED PLASTER TO MASONRY/C SHEET FRAMING TO SPECIFICATIONS & SCHEDULES - CLEAR SEAL & ANTI-GRAFFITI COATING - COLOUR **BONE**
- (S) STUCCO / ROUGHCAST TO MASONRY/C SHEET FRAMING TO SPECIFICATIONS & SCHEDULES - CLEAR SEAL & ANTI-GRAFFITI COATING - COLOUR **T.B.C**
- (PS) PERFORATED METAL SCREEN MINIMUM 50% OPEN AREA - ALUMINIUM SHEET IN POWDERCOAT FINISH INTERCON **TIMBERLAND MATT**
- (TB) NORMALLY 40x40 TIMBER BATTEN SCREENING IN **BLACKBUTT** SPECIES WITH OIL SEAL TO SCHEDULE
- (TG) TONGUE & GROOVE TIMBER CLADDING BOARDS TO SPECIFICATION & SCHEDULES - SPECIES **BLACKBUTT** - INSTALLED TYPICALLY ON BATTENS TO MASONRY WALL OR STUD FRAMING - OIL SEAL TO SCHEDULE
- (C) WATER WASHED EXPOSED AGGREGATE CONCRETE WITH CLEAR SEAL TO SPECIFICATION
- (MD) METAL DECK ROOF SHEETING - NORMALLY CUSTOM-ORB PROFILE IN FINISH **COLOREDD ULTRA** FINISH TO SCHEDULE
- CJ CONTROL JOINTS - REFER TO STRUCTURAL ENGINEERS DRAWINGS FOR LOCATIONS AND DETAILS



North-West Elevation  
SCALE: 1:50



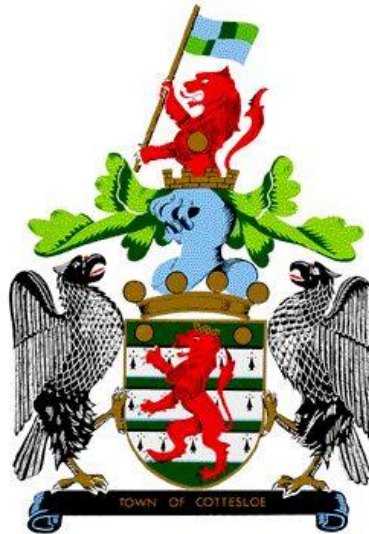
North-East Elevation  
SCALE: 1:50



South-West Elevation  
SCALE: 1:50

<p>chindarsi architects</p> <p>telephone +61 08 9328 7238 facsimile +61 08 9328 7268                  po box 211 mount leakey western australia 6029                  mobile 0490 829 579</p>			
<p><b>South Cottesloe Toilets</b>                  Beach Street / Marine Parade, Cottesloe</p>			
<p><b>Elevations</b></p>			
SCALE:	As indicated	DATE:	04/1/25
DRAWN BY:	BS	PROJECT NO.:	25-06 A-201
CHECKED BY:		APPROVED BY:	P2
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# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.5B:**

**ATTACHMENT B - SOUTH COTTESLOE TOILET  
FACILITY - PROPOSED MATERIAL SELECTION**

**2506\_South Cottesloe Toilets**  
**Beach Street & Marine Parade, Cottesloe**







Revision





P2

4/11/2025

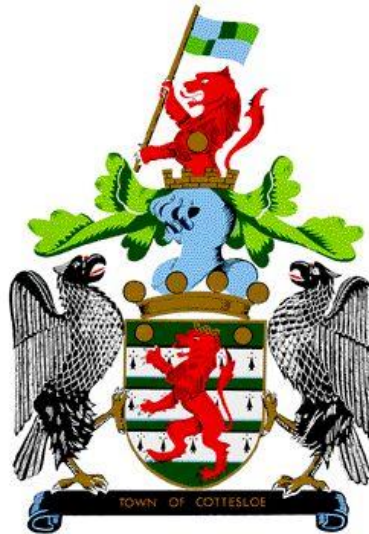
**chindarsi architects**

**Finishes Schedule**

Exterior	Product	Colour	Image
Floor	Water washed exposed aggregate concrete	Boral Exposed Aggregate Concrete 'Mindarie' or similar	
	Tactile Ground Surface Indicators 7 Handrails	Black Stainless Steel (note 30% luminance contrast required to exposed aggregate concrete)	
Walls	Sand Finished Render & Paint Finish with clear anti-graffiti seal - colour 1	Colorbond Woodland Grey	
	Sand Finished Render & Paint Finish with clear anti-graffiti seal - colour 1	Colorbond Dune	
	Tongue & Groove board Timber Feature Cladding	Mortlock Timbers Trendplank, Blackbutt, Cutek CD50 sealer in stain colour 'Goldtone'	
	Timber Battens	Mortlock Timber Battens, 40x40 profile nominally, Blackbutt, Cutek CD50 sealer in stain colour 'Goldtone'	
	Polished Plaster	StoLit Milano in heavy burnish finish, colour Bone	
	Stucco	StoLit Milano in Stucco /Roughcast finish, colour StoColor 31332	

Roof	Lysaght Trimdek or Custom-Orb profile metal deck roof sheeting (concealed roofs)	Colorbond 'Surfmist'	
Fenestration & Metalwork	Door Frames	Interpon D2525 'Timberland Matt' (to match Woodland Grey)	
	Door Panels	Solid Timber doors clad with Colorbond Ultra metal Cladding in colour 'Dune'.	
	Perforated Screens	Proprietary perforate metal sheet in powdercoat finish Interpon D2525 'Timberland Matt', 50% open profile	

# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.1.5C:  
ATTACHMENT C - 3D VISUALISATION FROM  
NEIGHBOURING BALCONY VIEWS**

3D VISUALISATION FROM BALCONY - 48 MARINE PARADE



3D VISUALISATION FROM BALCONY - 50A MARINE PARADE



3D VISUALISATION FROM BALCONY - 50B MARINE PARADE



3D VISUALISATION FROM BALCONY - 52 MARINE PARADE



# TOWN OF COTTESLOE



## ORDINARY COUNCIL MEETING

# ATTACHMENT

**ITEM 10.2.1A:  
UNCONFIRMED MINUTES - AUDIT, RISK AND  
IMPROVEMENT COMMITTEE - 30 MARCH 2026**

**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, 30 March 2026

A handwritten signature in black ink, appearing to read 'Mark Newman'.

**MARK NEWMAN**  
Chief Executive Officer

2 April 2026

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## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

30 MARCH 2026

**1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member announced the meeting opened at 4.32 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/Chair
Cr Lorraine Young	Elected Member
Cr Jeffrey Irvine	Elected Member – Remote Attendance
Mr Andrew Dimsey	Independent Member
Mr Ian McKenzie	Independent Member

**Officers**

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

**Council Observers**

Mayor Harkins  
Cr Helen Sadler  
Cr Chilla Bulbeck

**Apologies**

Mrs Sheryl Teoh Finance Manager

**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, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

30 MARCH 2026

**6 CONFIRMATION OF MINUTES**

AC001/2026

Moved Mr Dimsey

Seconded Mr McKenzie

That the Minutes of the Audit, Risk and Improvement Committee Meeting held on Monday 8 December 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

**8 REPORTS****8.1 REPORTS OF OFFICERS****8.1.1 COMPLIANCE ASSURANCE REPORTING**

Directorate: Corporate and Community Services  
 Author(s): Kate Jones, Governance Coordinator  
 Nicola Temelcos, Governance Officer  
 Authoriser(s): Mark Newman, Chief Executive Officer  
 File Reference: D26/46535  
 Applicant(s):  
 Author Disclosure of Interest: Nil

**SUMMARY**

This report seeks ARIC/Council's endorsement of the newly developed Compliance Spreadsheet and Compliance Register, outlines the statutory risks it is designed to mitigate; and provides advice on a more streamlined approach to reporting compliance to ARIC. The report also confirms that the Town's existing Compliance Calendar has not been updated pending a full review of the compliance assurance reporting framework, and that comprehensive compliance reporting will be provided to ARIC at its June 2026 meeting.

**OFFICER RECOMMENDATION IN BRIEF**

The ARIC is asked to recommend that Council endorse a new compliance assurance reporting framework, including a Compliance Spreadsheet and Register; a simplified reporting model; and the retirement of the existing Compliance Calendar. It is also asked to note that the updated approach reduces key statutory risks and that a comprehensive compliance report will be presented in June 2026.

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**BACKGROUND**

The Town currently maintains a WALGA-template Compliance Calendar to monitor statutory compliance. While comprehensive, the Calendar has become administratively burdensome, is duplicated across business areas, and difficult to use as a clear assurance tool for ARIC and Council.

The Town is also required to report statutory compliance annually in the Compliance Audit Return (CAR) as required by s.7.13 of the *Local Government Act 1995*.

There is currently no tool that captures governance compliance; that is, compliance obligations related to governance frameworks and policies; risk management and internal controls; ethical conduct and integrity management; and information governance.

**OFFICER COMMENT**

The Town is currently developing a CAR spreadsheet (**Spreadsheet**) that brings together the extensive statutory obligations listed in Regulation 13 of the Local Government (Audit) Regulations 1996. These obligations span a wide range of matters under the *Local Government Act 1995*, including tendering, delegations, disclosures of interest, financial reporting, employment processes, elections, and other compliance requirements prescribed across associated regulations. The purpose of the Spreadsheet is to systematically test and document the Town's performance against these specific legislative provisions each year, providing a clear record of whether the Town has met the detailed requirements set out in the annual Compliance Audit Return.

In parallel with this work, the Town is developing a broader and more contemporary Compliance Register (**Register**). Unlike the Spreadsheet, which is tied solely to the requirements of the *Local Government Act 1995* and its Regulations, the Register captures the full spectrum of the Town's compliance obligations, aside from CAR obligations. This includes all State legislation that applies to the Town's operations, relevant regulations and standards, internal policies that impose compliance responsibilities, and the specific obligations that sit within each of these instruments. The Register will map each obligation to the officer or business area responsible for meeting it, the frequency with which it must be fulfilled, the controls that support compliance and the Town's current performance or any issues that require action. The Register replaces the long list of operational tasks previously recorded in the Compliance Calendar with a more coherent and principled structure.

The development of the Register reflects the Town's shift toward a more integrated and risk-aligned compliance model. By consolidating all obligations into a single source of truth, it reduces duplication and clarifies accountability across the organisation. It also provides a mechanism for strengthening governance oversight: rather than presenting ARIC with hundreds of individual checklist items, the Register enables the Committee to focus on areas of genuine materiality, emerging compliance risks, and the effectiveness of the Town's internal control environment.

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES****30 MARCH 2026**

In contrast, the Spreadsheet continues to play an important statutory role. It captures the discrete, legislated obligations that the State requires local governments to report on each year. These include high-risk matters such as procurement processes, property disposal, delegations, interest disclosures, financial reporting deadlines and audit responsibilities. Because these obligations relate directly to the Town's core governance and accountability functions, the CAR dataset provides insight into statutory risks that are to be managed.

The obligations captured in the Compliance Calendar also highlight risks arising under other key legislation. Many of these obligations reappear throughout the operational calendar in the form of monthly or statutory deadlines. While important, this calendar-style tracking has proven administratively heavy and is not as useful for high-level oversight. For this reason, the Calendar has not been updated while the Town undertakes a full redesign of its compliance assurance model. Updating it at this stage would divert resources away from building the more robust, sustainable framework the Compliance Register represents.

Together, the Spreadsheet and the Register form a comprehensive assurance system. The Spreadsheet continues to meet the Town's statutory reporting requirements by tracking compliance with prescribed *Local Government Act 1995* obligations. The Register, in turn, provides a complete picture of all obligations across the organisation, the controls that support them, and the risks associated with any gaps. When considered together, these two tools enable ARIC to exercise effective oversight. This combined approach ensures the committee will receive both the detail it is required to examine and the higher-level assurance needed to confidently advise Council on the Town's compliance performance.

***Improved, Streamlined Compliance Assurance Reporting Model***

The Administration proposes to retire the current Compliance Calendar and replace it with the following reporting tools.

**1. Compliance Register****1.1 Compliance Register reporting – quarterly**

Rather than a 20-page, line-by-line monthly checklist, the Administration will provide a quarterly Compliance Register report to ARIC as per the following example:

<b>Compliance Register</b>			
<b>Legislative Area</b>	<b>No. of Obligations</b>	<b>Status</b>	<b>Key Notes / Risks</b>
<i>Local Government Act (LGA) 1995</i>	These will be populated with numbers drawn from the Register	●	eg, delegations reviewed, pending returns, etc.
Financial Management Regs		●	eg, monthly reporting, budget compliance
Audit Regulations		●	eg, Reg 17 reviews timing

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Compliance Register			
Legislative Area	No. of Obligations	Status	Key Notes / Risks
Local Laws and s3.16 Reviews		●	eg, overdue legacy local law reviews
<i>Public Health Act 2016</i>		●	eg, Public Health Plan progress
<i>Freedom of Information Act 1992</i>		●	eg, FOI statement updates
<i>Emergency Management Act 2005</i>		●	eg, Local Emergency Management Agreement reviews
Other statutory areas		●	eg, heritage, waste plans

### 1.2 Compliance Register reporting – bi-annually

Providing the full version of the Compliance Register twice per year to ARIC ensures the committee has comprehensive visibility of the Town’s compliance obligations and performance without creating unnecessary workload or information fatigue at every meeting. Presenting it on a bi-annual basis allows for a meaningful level of scrutiny, highlights any emerging trends or areas of concern, and demonstrates strong oversight practices while still keeping meeting agendas focused and manageable. This approach balances transparency with efficiency, ensuring ARIC receives the detail it needs to fulfil its assurance role while avoiding repetitive reporting that adds limited value.

## 2 Compliance Assurance Reports

The Compliance dashboards are new oversight tools designed to give the ARIC a clear, real-time, evidence-based view of the Town’s statutory compliance position. It consolidates all key obligations into visual snapshots, allowing ARIC to immediately identify vulnerabilities, overdue actions, and areas that require targeted assurance.

The dashboards are structured around five core features:

- green/amber/red status indicators
- overdue items
- material breaches

### 2.1. Compliance Overview Dashboard

This dashboard provides at a glance a view of organisational compliance by showing the number and trend of items that are compliant, partially compliant, or non-compliant/overdue, along with the risk implications of each status.

## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

30 MARCH 2026

Compliance Overview Dashboard			
Status	Description	Count	Trend
● <b>Compliant</b>	All statutory obligations met, evidence sighted	eg, 14	↔
● <b>Partially Compliant</b>	Minor gaps; evidence incomplete or delayed	eg, 11	↗
● <b>Non-Compliant / Overdue</b>	Statutory non-compliance or deadline missed	eg, 3	↘

**Green – Compliant - on track and fully compliant**

- All evidence has been provided and verified.
- No further action is required and controls assessed as effective.

**Amber – Partially Compliant - at risk / upcoming deadline**

- Due dates approaching (typically within 60 days)
- Evidence is incomplete or under review
- Control weaknesses have been observed but remediation is underway
- ARIC may wish to monitor progress closely

**Red – Non-Compliant or overdue**

- Item is overdue or materially non-compliant.
- Evidence not supplied or does not meet statutory requirements.
- Represents a heightened compliance risk requiring ARIC's attention.
- May require escalation to the CEO and Council depending on severity.

**2.2. Overdue Items Dashboard**

This dashboard separately highlights any compliance obligations that have passed their statutory due date, with clear commentary detailing:

- the nature of the overdue obligation
- length of time overdue
- underlying cause(s)

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- immediate and long-term impacts
- proposed corrective actions and responsible officers

This ensures that ARIC has clear visibility of whether non-compliances relate to systemic weaknesses, resourcing issues, procedural gaps, or isolated administrative errors.

Overdue Obligation	Days Overdue	Summary

**2.3. Material Breaches Dashboard**

Material Breach	Legislative Requirement	Issue Summary	Status

Material breaches are obligations where failure has resulted in, or could reasonably result in, significant consequences such as:

- breach of legislation
- reputational damage
- financial exposure
- audit findings or qualification
- regulatory scrutiny by the Office of the Local Government Inspector

The dashboard will list any breach that meets the Town’s definition of “material,” including:

- description of the breach
- relevant legislative provision
- root cause and control weaknesses
- management response and timelines
- whether ARIC or Council reporting is triggered

This section elevates the most serious matters so ARIC can provide proper oversight and ensure corrective actions are implemented and effective.

#### 2.4. Exceptions Dashboard

Only items rated *high or medium risk* will be reported in detail as demonstrated in the example below.

##### ● High-Risk Items (Requiring immediate attention)

Obligation	Legislative Reference	Issue	Consequence	Due Date	Responsible
------------	-----------------------	-------	-------------	----------	-------------

##### ● Medium-Risk Items (Monitoring required)

Obligation	Legislative Reference	Issue	Due Date	Responsible
------------	-----------------------	-------	----------	-------------

#### 2.5. Forward-Looking Compliance Dashboard

This dashboard highlights key upcoming statutory obligations each quarter, showing their risk level and organisational readiness to help prioritise compliance actions.

Quarter	Key Upcoming Obligations	Risk Level	Readiness
Q2	eg, delegations review, RPD's	●	High
Q3	eg, annual returns	●	High
Q4	eg, annual report, audited financials	●	Low

#### 2.6. Annual Compliance Assurance Statement

The Annual Compliance Assurance Statement is a formal statement, signed by the CEO that summarises the Town's compliance position (both statutory and governance) for the calendar year. The timing of the Assurance Statement aligns with the State's timeframe for submission of the annual Compliance Audit Return in March.

Rather than providing ARIC and Council with large volumes of detailed, process-driven reports, the statement delivers a high-level, risk-informed assessment of whether the Town has met its legislative, regulatory, and policy obligations. It brings together key assurance activities, including internal reviews, monitoring outcomes, audit findings, risk assessments, and executive oversight, into one consolidated document that offers a clear picture of the organisation's compliance health.

This reporting approach shifts from *process-heavy reporting* to risk-informed assurance, consistent with contemporary audit and governance expectations.

***Next Steps and Timing***

Prior to the ARIC meeting in June 2026, the Administration will:

- continue working towards fully populating the Compliance Spreadsheet and Compliance Register as the Town's primary compliance assurance tools;
- implement the new ARIC reporting dashboard framework; and
- retire the existing Compliance Calendar once the new model is endorsed.

At the June 2026 ARIC meeting a consolidated Compliance Report will be presented in line with the reporting framework discussed above.

**CONSULTATION**

External consultation is not required at this stage, as the framework relates to internal governance processes rather than changes to policy or public-facing regulatory instruments.

**STATUTORY IMPLICATIONS**

The CAR spreadsheet ensures the Town continues to meet its statutory obligations under Regulation 13 of the Local Government (Audit) Regulations 1996 and provides the required evidence base for completing the annual Compliance Audit Return. The new Compliance Register expands this statutory accountability by capturing all legislative and regulatory obligations that apply to the Town's operations, including those not referenced in local government legislation or the CAR.

Adopting this expanded approach, and incorporating it into regular ARIC reporting, supports the Town in meeting its statutory duties to maintain sound governance systems, uphold transparency, and provide Council with accurate and timely compliance information.

**FINANCIAL IMPLICATIONS**

The shift away from an administratively heavy, duplicated compliance calendar towards a more streamlined and risk-informed Compliance Register reduces staff effort spent on manual tracking and repeated reporting. By strengthening compliance oversight and reducing the likelihood of statutory error, the Register also indirectly mitigates the financial risks associated with audit findings, regulatory intervention, or the need for corrective actions arising from non-compliance.

**POLICY IMPLICATIONS**

The new compliance assurance reporting model enhances policy-level oversight by ensuring ARIC and Council receive consistent, evidence-based compliance reporting, supporting informed decision-making and better fulfilment of their statutory and governance responsibilities.

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES****30 MARCH 2026**

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By introducing structured dashboards, bi-annual Register reporting, and an Annual Compliance Assurance Statement, the policy environment will move toward higher-level, risk-informed assurance rather than operational checklists. This supports improved transparency, clearer accountability, and more contemporary governance standards.

**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**

Developing the new Compliance Spreadsheet and Register and associated ARIC reporting dashboards is requiring a modest internal commitment of officer time; however, this investment is expected to reduce ongoing workload by replacing the highly repetitive and operationally intensive Compliance Calendar. Once implemented, officers will be able to track and evidence compliance in a more streamlined manner. The new model also reduces the burden on staff preparing ARIC reports, as compliance information will be drawn from two well-maintained sources rather than multiple spreadsheets or manual calendars. Initially, there will be work to develop the assurance model. Once this is done, future reporting will be a much more streamlined and simpler task.

**ENVIRONMENTAL / SUSTAINABILITY IMPLICATIONS**

There are no direct environmental impacts arising from the development of the Compliance Spreadsheet, Compliance Register, or the proposed reporting model. These initiatives relate to governance, statutory assurance, and internal reporting processes rather than operational activities that affect the natural environment.

**RISK IMPLICATIONS**

The development of the new Compliance Register significantly strengthens the Town's ability to identify, monitor and respond to statutory risk. By consolidating all obligations into a single, coherent framework, the Register reduces the likelihood of oversight associated with the fragmented Compliance Calendar and improves visibility of emerging issues across multiple legislative domains.

The CAR spreadsheet continues to address risks tied specifically to the *Local Government Act* and associated regulations, providing assurance over high-risk matters such as delegations, tendering, disclosures of interest and financial reporting.

When considered together, the Register and Spreadsheet provide a more complete picture of the Town's risk exposure and the effectiveness of the internal control environment. This integrated model allows ARIC to focus on material compliance risks rather than isolated

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**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES****30 MARCH 2026**

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operational tasks, thereby enhancing the Town's ability to detect gaps early, prevent non-compliance and avoid the consequences associated with regulatory breaches.

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple Majority

**AC002/2026****OFFICER AND COMMITTEE RECOMMENDATION**

Moved Cr Young

Seconded Mr Dimsey

**THAT ARIC recommend to Council to:**

1. **ENDORSE:**
  - a. The development of a Compliance Spreadsheet and Compliance Register as the primary tools for capturing statutory compliance.
  - b. The proposed simplified ARIC reporting model comprising quarterly/bi-annually compliance status reports, compliance dashboards and an Annual Assurance Compliance Statement.
  - c. Retiring the existing Compliance Calendar as the primary statutory compliance reporting tool.
2. **NOTE** that the reviewed compliance assurance reporting model mitigates key statutory risks associated with the *Local Government Act 1995*, Regulations, and other legislation relevant to local government.
3. **NOTE** that comprehensive compliance assurance reporting will be provided to ARIC at its June 2026 meeting.

Carried 5/0

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

Against: Nil

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**8.1.2 RESULTS OF REVIEW OF RISK MANAGEMENT FUNCTION**

**Directorate:** Executive Services  
**Author(s):** Kate Jones, Governance Coordinator  
**Authoriser(s):** Mark Newman, Chief Executive Officer  
**File Reference:** D26/46547  
**Applicant(s):**  
**Author Disclosure of Interest:** Nil

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**SUMMARY**

A review of the Town's existing risk management framework has revealed it is not being consistently applied across the organisation, resulting in unmanaged exposures, inconsistent practices, and a lack of risk visibility for Executive, ARIC and Council.

The 2025 Regulation 17 audit identified that the current Risk Management Policy does not meet AS ISO 31000:2018 and requires reviewing.

A new Risk Management Policy (**Draft Policy**) and new Risk Management Strategy (**Draft Strategy**) have been developed and are **attached**. Together they provide a modern, ISO-aligned foundation for making continuous improvement towards a coherent risk management framework, strengthening governance, and driving a risk-aware culture.

Adopting this Policy and Strategy is a critical mitigation in itself, reducing the likelihood and consequence of recurring operational, compliance, safety and service-delivery failures.

**OFFICER RECOMMENDATION IN BRIEF**

That ARIC recommend to Council to:

1. **ENDORSE** the Draft Risk Management Policy for Council adoption.
2. **NOTE** the Draft Risk Management Strategy as the guiding document for development of the Town's Risk Management Framework and processes.
3. **SUPPORT** development of Council's Risk Appetite and Tolerance Statement for presentation at the next ARIC meeting.
4. **REQUEST** implementation updates via quarterly reporting to ARIC.

**BACKGROUND**

*Current framework not applied across organisation*

The Town's risk management practices are currently **fragmented**, with inconsistent or absent risk registers; limited visibility of operational risks; no organisation-wide risk escalation; variable control monitoring; and risks emerging only after incidents occur rather than being identified early.

This exposes the Town to significant preventable failures across compliance, safety, financial management, asset stewardship and service delivery.

***Regulation 17 recommendations***

The Regulation 17 audit in 2025, found that although the current Risk Management Policy refers to risk management Standard ISO 31000:2018, the commitments which should be articulated in the policy may not currently align to it. It was recommended the policy be reviewed and updated and a risk management strategy be developed, aligned to the Standard, to support the implementation of the policy.

**OFFICER COMMENT**

In response to the Regulation 17 recommendations, the Draft Policy and Draft Strategy have been drafted, both aligned to ISO 31000:2018. Together the documents address:

- a. roles and responsibilities;
- b. integration of risk management into planning, projects or operations;
- c. risk appetite / tolerance;
- d. the requirement for consistent documentation and monitoring;
- e. clear escalation pathways; and
- f. an overall functioning framework.

***How the Draft Policy improves compliance with ISO 31000:2018***

The Draft Policy adopts the ISO 31000:2018 Principles, Framework and Process. It provides clear governance and delineated responsibilities; mandates identification, assessment, treatment and monitoring of risks; and embeds risk management into planning, projects, events, procurement, and service delivery.

The Draft Policy replaces the previous Risk Management Policy and is supported by the Draft Strategy and associated procedures, which include the methods, tools and matrices used to

## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

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assess and manage risk. Please note, the matrices have not been changed from what is in the existing policy.

The success of the implementation of Council's policy position will rely on organisation-wide expectations for integrated risk practice being consistently communicated and reinforced. It will take time for these expectations to be fully realised.

**Comparison Table – Existing vs Proposed Risk Management Policy**

Policy Element	Existing Risk Management Policy	Proposed Draft Policy
<b>Purpose / Intent</b>	Intention to identify potential risks early to minimise impacts or realise opportunities; achieve objectives within good governance.	Expands purpose to embed enterprise-wide risk management, strengthen ARIC oversight, and integrate risk thinking into all levels of decision-making.
<b>Alignment to Standards</b>	Explicitly aligned to ISO 31000:2018.	Maintains ISO 31000:2018 alignment; strengthens emphasis on leadership, culture, integration and continual improvement per ISO 31000:2018 guidance.
<b>Scope and Applicability</b>	Applies to all Elected Members, employees and contractors involved in Town operations.	Broadens applicability by formalising decision-making checkpoints, business case requirements and reporting expectations across strategic, operational, and project activities.
<b>Governance Structure</b>	CEO responsible for implementation, performance measurement, and triennial review (or earlier if required).	Clarifies roles in line with LG Act reforms whereby Council sets appetite and oversees via ARIC; CEO implements framework and reports regularly to ARIC and Council.
<b>Risk Appetite</b>	Contains high-level Risk Assessment and Acceptance Criteria.	Introduces clearer, more granular appetite statements tied to strategic objectives; integrates appetite thresholds into Council reports.
<b>Risk Process</b>	ISO 31000-consistent process (identify, analyse, evaluate, treat, monitor, review).	Operationalises via mandated templates, business case inclusions, and explicit project risk registers.
<b>Controls and Assurance</b>	Requires embedding appropriate controls; aims to enhance organisational resilience.	Strengthens assurance through ARIC-aligned quarterly reporting, deep-dive schedule, and emerging risk tracking, using OAG better practice guidance.
<b>Culture and</b>	Implied commitment; limited	Explicit emphasis on leadership

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## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

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Policy Element	Existing Risk Management Policy	Proposed Draft Policy
<b>Leadership</b>	explicit reference to leadership behaviours.	responsibility (Council and CEO) for modelling and embedding a risk culture across the organisation, consistent with ISO 31000's focus on cultural factors.
<b>Integration with IPRF / Strategy</b>	States risk is part of strategic, operational and project responsibilities and incorporated within the IPRF.	Deepens integration via risk checkpoints in strategic planning, LTFFP, project initiation, procurement, contract management and change control.
<b>Compliance with Legislative Reforms</b>	Predates ARIC independence and enhanced oversight requirements.	Fully incorporates 2024–2026 reforms: independent ARIC, broadened risk/governance oversight, and transition/compliance obligations.
<b>Review Cycle</b>	CEO to review triennially or earlier if circumstances change.	Retains review cadence but also triggers updates via ARIC recommendations, audit outcomes, and legislative or sector guidance changes.

The Draft Policy directly addresses the Regulation 17 recommendation to articulate alignment with ISO 31000:2018. It explicitly states that the Town's risk management approach is *"aligned to AS ISO 31000:2018 Risk management – Guidelines"* within the Purpose section of the Policy. It further reinforces this alignment in the Policy Statement, which commits the Town to maintaining and implementing its Risk Management Strategy *"applying the Principles, Framework and Process provided in AS ISO 31000:2018."* By naming these three core components of the Standard, the Policy makes the alignment explicit rather than implied, demonstrating that the Town's practices, structures and expectations are intentionally shaped by ISO 31000. This satisfies the recommendation by moving beyond general references to good practice and clearly setting out the Policy's commitment to an internationally recognised framework for risk management.

#### ***Practical mechanisms of Draft Strategy***

The Draft Strategy strengthens the commitment articulated in the Draft Policy by providing the practical mechanisms required to implement the Policy across the organisation. It outlines structured communication and reporting pathways, defines risk categories, provides guidance for applying Council's risk appetite and tolerance, and embeds processes for monitoring and continuous improvement. Through these mechanisms, the Draft Strategy translates the Policy's high-level intent into an operational approach that supports consistent application of risk management practices and enables the development of a fully compliant Risk Management Framework.

#### ***Addressing legacy inefficiencies through culture and capability***

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Inefficiencies (rework, delays, cost overruns, compliance findings) are symptomatic of decisions being made without a clear line-of-sight of risk to objectives, eg, insufficient consideration of delivery risk in business cases; weak handover controls; inadequate contractor oversight; or fragmented change control. The Strategy addresses this by:

- a. Establishing “risk-in-decision” checkpoints in reports to Council and Executive (risk implications explicitly documented for options and recommendations);
- b. Mandating risk-informed business cases (including benefits, assumptions, constraints, key risks, mitigations, and residual exposure);
- c. Uplifting officer capabilities (practical ISO 31000-aligned training; short courses using OAG resources on fraud, cyber and audit readiness); and
- d. Running leadership-led risk conversations to model the behaviours expected across the organisation.

*Pathway to a risk-aware culture*

Developing a more mature risk culture will strengthen decision-making by ensuring that staff consistently consider risks, controls and impacts before taking action. As this mindset becomes embedded, the organisation is likely to see a reduction in incidents and compliance breaches because risks are identified earlier and managed more proactively. A stronger risk culture also supports more effective planning and delivery of projects, as clearer risk awareness leads to better-informed scopes, timelines and contingencies. Safety performance typically improves as well, because teams become more aware of hazards and the importance of reporting and addressing them promptly. In addition, earlier visibility of emerging issues enables leaders to intervene before problems escalate, reducing both reputational risk and potential financial loss. Ultimately, better risk management becomes a mitigation in its own right, helping the Town avoid recurring issues and operate more efficiently and confidently.

**Roles and responsibilities—Leadership matters**

Consistent with the reforms clarifying separation of powers, Council sets risk appetite and tolerance and oversees the system through ARIC, while the CEO implements the framework and ensures risk is integrated into strategy, planning, projects and operations. This dual emphasis—governance oversight by Council and execution by the CEO—reflects contemporary public sector better practice and ISO 31000’s expectation that leadership sponsors and sustains the risk culture.

**ATTACHMENTS**

- 8.1.2(a)      Draft Risk Management Strategy [under separate cover]**  
**8.1.2(b)      Draft Risk Management Policy [under separate cover]**

**CONSULTATION**

The review of the current Risk Management Policy identified the need to extend the review to consideration of a framework informed by a Risk Management Strategy. The intention is to first establish the framework foundation, then undertake internal consultation on how it will be implemented across the organisation. Further consultation with Council will follow to support the development of a Risk Appetite and Tolerance Statement.

**STATUTORY IMPLICATIONS**

**Local Government (Audit) Regulations 1996**, Regulation 17 – requires the CEO to review systems of risk management, internal control and legislative compliance.

**AS ISO 31000:2018 Risk Management Guidelines** – widely adopted as the contemporary standard for risk management in WA local government.

**POLICY IMPLICATIONS**

Adoption of the Draft Policy will replace the existing Risk Management Policy. The draft provides a strategic, contemporary and enforceable foundation from which to develop risk management practices across the organisation.

**STRATEGIC IMPLICATIONS**

The Draft Policy and Strategy help deliver Council's strategic objectives by providing the tools to manage risks to the Town's services, infrastructure, environment and governance are identified and managed early. This will support reliable service delivery, financial sustainability and accountable decision-making as outlined in the Council Plan.

**RESOURCE IMPLICATIONS**

Implementation will require officer time to build the new framework, tools and registers; deliver training and capability-building for staff; and develop administrative and system improvements (within existing budgets).

**ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS**

Embedding risk management supports environmental, social, cultural and economic sustainability by ensuring material risks are identified early, considered in Council decisions, and monitored through ARIC. This improves resilience and long-term value for the community. (Consistent with ISO 31000's integration of risk with strategy and planning.)

**RISK MANAGEMENT IMPLICATIONS**

Adopting the draft Policy carries the manageable risk of short-term workload and change-management effort, whereas not adopting them leaves the Town exposed to inconsistent risk practices, weaker governance, and misalignment with forthcoming ARIC

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and legislative requirements, increasing the likelihood of compliance, financial, service-delivery and reputational impacts.

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

**Moved Mr Dimsey**

**Seconded Mr McKenzie**

That the ARIC recommend to Council to:

1. ENDORSE the Draft Risk Management Policy for Council adoption.
2. NOTE the Draft Risk Management Strategy 2026 as the guiding document for developing the Town's Risk Management Framework and processes.
3. SUPPORT development of a Town of Cottesloe Risk Appetite and Tolerance Statement (to be presented at the next ARIC meeting).
4. REQUEST quarterly implementation progress reports.

**AC003/2026****AMENDMENT**

**Moved Cr Young**

**Seconded Cr Irvine**

That point 1 of the recommendation be amended to

1. ENDORSE the Draft Risk Management Policy for Council adoption subject to the Scope being amended by deletion of the words "Elected Members, Employees, Contractors and Volunteers" from the Scope and replacing with "Council, ARIC, employees and contractors"

Carried 5/0

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

Against: Nil

**AC004/2026****AMENDMENT**

**Moved Mr McKenzie**

**Seconded Cr Heath**

To add a point before point 4;

SUPPORT development of a Town of Cottesloe Risk Management Strategy Implementation Plan that outlines specific activities, timelines and milestones for the implementation of the Risk Management Strategy.

Carried 5/0

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

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Against: Nil

AC005/2026

SUBSTANTIVE MOTION

Moved Mr Dimsey

Seconded Mr McKenzie

That the ARIC recommend to Council to:

1. ENDORSE the Draft Risk Management Policy for Council adoption subject to the Scope being amended by deletion of the words "Elected Members, Employees, Contractors and Volunteers" from the Scope and replacing with "Council, ARIC, employees and contractors"
2. NOTE the Draft Risk Management Strategy 2026 as the guiding document for developing the Town's Risk Management Framework and processes.
3. SUPPORT development of a Town of Cottesloe Risk Appetite and Tolerance Statement (to be presented at the next ARIC meeting).
4. SUPPORT development of a Town of Cottesloe Risk Management Strategy Implementation Plan that outlines specific activities, timelines and milestones for the implementation of the Risk Management Strategy.
5. REQUEST quarterly implementation progress reports.

Carried 5/0

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

Against: Nil

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**8.1.3 MEETING DATES 2026****Attachments: Nil**

The proposed Audit Committee meeting dates for 2026 are listed below:

- Monday, 30 March 2026 4.30-6.00pm
- Wednesday, 29 April 2026 4:30-6.00pm
- Monday, 15 June 2026 4.30-6.00pm
- Monday, 14 September 2026 4.30-6.00pm
- Monday, 7 December 2026 4.30-6.00pm

**AC006/2026****Moved Cr Young****Seconded Cr Heath****THAT the Audit Committee RECOMMENDS that the Council ADOPTS the following proposed audit dates for 2026.**

- Monday, 30 March 2026 4.30-6.00pm
- Wednesday, 29 April 2026 4:30-6.00pm
- Monday, 15 June 2026 4.30-6.00pm
- Monday, 14 September 2026 4.30-6.00pm
- Monday, 7 December 2026 4.30-6.00pm

**Carried 5/0****For: Mr McKenzie, Cr Irvine, Cr Heath, Cr Young and Mr Dimsey****Against: Nil**

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

During the first quarter of 2026, the Town of Cottesloe has continued to make strong progress towards achieving Business As Usual (BAU) with the Datascape ERP platform. All core functions are now stable or supported by clear action plans.

New functionality has been further developed in preparation for rollout, including the new Chart of Accounts, improved Work Order usage, and deeper integration with Datapay and Datascape Timesheets. Several of these enhancements are already in place, with the remainder scheduled for implementation in the coming weeks.

Most major issues affecting Infringements have now been resolved, with the vast majority processing correctly. Challenges remain in the Building and Rates areas, primarily due to complex workflows, limited internal expertise, and the impact on staff.

Although some complex processes still require refinement, overall system usage has improved significantly. Most issues are now resolved internally, in collaboration with other WA councils using similar systems, or through the Datacom support process. Product-level enhancements from Datacom continue to progress slowly, and workarounds remain necessary in the interim.

**CURRENT BAU AREAS**

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

- Finance
  - General Ledger
  - Receipting
  - Debt Recovery
  - Bonds / Trusts
  - Accounts Payable
  - Accounts Receivable
  - Bank Reconciliation
  - Payroll (excluding Timesheets)
- Property & Ratings

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- Streets
- Properties
- Rates
- Debt Recovery
- Customer Services
  - Contacts
  - Service Requests

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- Regulatory
  - Parking Permits
  - Impounded Goods
  - Parking Infringements
  - Pools
  - Planning
- Integrations
  - PinForce Parking Ticket System

**RECENT ACHIEVEMENTS**

- **Subject Matter Expert (SME) Program**
  - Regular SME sessions have been established to review issues, deliver training, standardise processes, prepare for monthly updates, and identify improvement opportunities.
  - Initial support requests are now routed to SMEs to strengthen capability and enable direct engagement with Datascope support, broadening knowledge across relevant teams.
- **End User Lunch and Learns**
  - Regular Lunch and Learn sessions have improved system familiarity and confidence among end users.
- **Knowledge Sharing and Networking**
  - Strong engagement has taken place with other WA local governments using similar systems. Information has been shared through online forums, email, virtual meetings and in-person discussions.
- **Vendor Engagement**
  - Regular meetings continue with the Datacom Account Manager, Support Team Leader and Project Teams (for Phase 2 implementation). These teams have been effective in delivering configuration changes, fixes, and workarounds.

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- Key issues and high-priority areas have been escalated to support timely resolution, although items requiring action from the Datacom product team remain slow to progress.
- Collaboration with other councils helps strengthen requests submitted to the product team.
- **Template Standardisation**
  - Further progress has been made on template standardisation, with expectations for increased pace in coming months through additional resourcing and reduced time spent on major issue resolution.
- **Support Ticket Stabilisation**
  - Tickets raised by SMEs now primarily relate to fringe issues in BAU areas, demonstrating growing system stability.

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- **Intramaps Integration**
  - Major components of the Datascape-to-Intramaps integration have been completed, successfully replacing almost all Authority-based functionality.
- **Authority Shutdown and Archive**
  - The iArchive project has commenced to archive Authority data, with completion expected in May. This will enable Authority system shutdown and reduce annual licensing costs.

**OUTSTANDING AREAS REQUIRING FURTHER EFFORT**

The following areas need additional work to reach BAU:

**(a) Building process streamlining and team upskilling**

The Building team continues to face challenges due to substantial process differences from Authority, complex Datascape workflows, limited system understanding, and reduced earlier focus on process optimisation.

Additional resourcing, including two Business Analysis interns, will support expanded focus and improved outcomes in the coming month.

**(b) Waste**

Collaborative work with Datacom is underway to resolve identified issues.

**(c) Rates Training**

Key Rates personnel trained during implementation have left the organisation. Updated training with Datacom is scheduled for April to rebuild capability.

**(d) Integration with CM10 / Trim**

Although substantial progress was expected earlier in 2026, competing priorities and system issues have caused delays. Recent issue resolution and increased resourcing will allow this work to accelerate.

**(e) Integration with Intramaps**

Most integration components are complete. Remaining work is planned for completion within this financial year.

**(f) Migration of Planning and Building Data**

Significant work has been undertaken on Planning data migration but technical issues within Datascape have prevented completion. The Town is working closely with Datacom to resolve these issues.

Building data migration—less complex but contingent on the same technical fixes—will follow and is also scheduled for completion this financial year.

**NEXT STEPS**

- Complete implementation of the new Chart of Accounts, Work Orders and Assets.

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- Support the Building and Rates teams to reach BAU.
- Finalise Planning and Building data migration.
- Accelerate CM10 / TRIM integration.
- Complete Intramaps integration.
- Continue building end user and SME capability.
- Strengthen engagement with other LGAs to share knowledge and advocate for system improvements.
- Provide targeted support to resolve outstanding issues.

**OVERALL STATUS**

System usage continues to improve steadily, with most functional areas now free of major issues and operating at or close to BAU, aside from Rates and Building. End users and SMEs are developing deeper system knowledge, and remaining issues are actively managed.

The next quarter will focus on finalising the new chart of accounts and work order implementations, mapping and journaling all 'interim chart' transactions to work orders and the new chart. Once that is done, improved financial reporting will be enabled and regular monthly management reporting can commence and staff will be able to have customised dashboards with relevant and useful financial information at their fingertips. Other pending tasks include completing key integrations, finalising legacy data migrations, and streamlining complex processes to achieve BAU across all areas.

**8.2.2 REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS (REGULATION 17 AND REGULATION 5)**

**Attachments:** Nil

**Background**

The Town engaged Moore Australia WA in October 2025 to undertake audits of the Town's internal controls, legislative compliance, and risk management frameworks, in order to assess compliance with Regulation 17 of the Local Government (Audit) Regulations 1996 and Regulation 5 of the Local Government (Financial Management) Regulations 1996.

At the December meeting of the Audit, Risk and Improvement Committee, the following recommendations were resolved:

**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 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.**

At the December Ordinary Council Meeting, these recommendations were approved.

**For Discussion**

In recognition of the substantial work already undertaken by the administration to strengthen the Town's risk management framework and commence remediation of the most critical audit findings, it is proposed that a consolidated update on the outcomes of these resolutions, including progress against the Audit Action Plan, be presented at a separate meeting scheduled for Wednesday, 29 April 2026.

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES****30 MARCH 2026****9 GENERAL BUSINESS****9.1 COMMITTEE MEMBERS**

Nil

**9.2 OFFICERS**

Nil

**10 MEETING CLOSED TO PUBLIC****10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED****AC007/2026****MOTION FOR BEHIND CLOSED DOORS**

Moved Cr Young

Seconded Cr Heath

That, in accordance with Section 5.23(2) ((4)(e)), 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 5:25 pm*

**10.1.1 AUDIT ACTIONS REGISTER**

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(4)(e) as it contains information relating to information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations;.

**10.1.2 STRATEGIC RISK MANAGEMENT UPDATE**

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(4)(e) as it contains information relating to information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations;.

**OFFICER AND COMMITTEE RECOMMENDATION**

Moved Mr Dimsey

Seconded Mr McKenzie

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

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1. ACKNOWLEDGE the findings of the Strategic Risk review (March 2026), noting that the Town is currently operating in a period of heightened risk due to financial pressures, governance challenges, recent safety incidents, and wider economic uncertainty influenced by global events.
2. SUPPORT the Administration's program of improvements to strengthen the Town's financial management, governance systems, incident response processes, and community safety. This includes stabilising the Town's new financial system, improving internal controls, enhancing safety practices, and ensuring clearer lines of accountability.
3. ENDORSE the proposed reporting and assurance schedule, under which the Audit and Risk Committee will receive regular updates on:
  - financial and system improvements,
  - safety initiatives and incident responses,
  - governance and compliance activity,
  - progress on key projects and asset maintenance, and
  - external economic risks affecting the Town.
4. RECOGNISE the areas of improvement that have been put in place in regards to governance and risk.
5. REQUEST that the Administration provide a quarterly Strategic Risk Update to ensure Council and the community are kept informed of progress, emerging issues, and changes in the Town's overall risk profile.

**AC008/2026****AMENDMENT****Moved Cr Young****Seconded Cr Heath**

**That paragraphs 3 and 5 of the Officer's Recommendation are deleted and a new point 3 (as below) is inserted;**

**3. REQUESTS the Administration:**

- a. to prepare a plan and timeframes for implementation of actions to address the Town's risk exposure, as identified in the Strategic Risk review, for consideration at the Audit and Risk Committee meeting on 29 April 2026;
- b. to present a detailed update on the implementation of the ERP across all areas of business, for consideration at the Audit and Risk Committee meeting on 29 April 2026; and
- c. to identify appropriately skilled and qualified external expertise to review the

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## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

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implementation process, so that the expertise can be accessed speedily if required by Council.

Carried 5/0

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

Against: Nil

AC009/2026

AMENDMENT

Moved Cr Young

Seconded Cr Heath

That recommendation 1 be amended to;

1. ACKNOWLEDGE the findings of the Strategic Risk review (March 2026 Officers Report), noting that the Town is currently operating in a period of heightened risk due to financial pressures, governance challenges, recent safety incidents, and wider economic uncertainty influenced by global events.

Carried 5/0

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

Against: Nil

AC010/2026

SUBSTANTIVE MOTION

Moved Mr Dimsey

Seconded Mr McKenzie

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

1. ACKNOWLEDGE the findings of the Strategic Risk review (March 2026 Officers Report), noting that the Town is currently operating in a period of heightened risk due to financial pressures, governance challenges, recent safety incidents, and wider economic uncertainty influenced by global events.
2. SUPPORT the Administration's program of improvements to strengthen the Town's financial management, governance systems, incident response processes, and community safety. This includes stabilising the Town's new financial system, improving internal controls, enhancing safety practices, and ensuring clearer lines of accountability.
3. REQUESTS the Administration:
  - a. to prepare a plan and timeframes for implementation of actions to address the Town's risk exposure, as identified in the Strategic Risk review, for consideration at the Audit and Risk Committee meeting on 29 April 2026;
  - b. to present a detailed update on the implementation of the ERP across all areas of business, for consideration at the Audit and Risk Committee meeting on 29 April 2026; and
  - c. to identify appropriately skilled and qualified external expertise to review the

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implementation process, so that the expertise can be accessed speedily if required by Council.

4. RECOGNISE the areas of improvement that have been put in place in regards to governance and risk.

Carried 5/0

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

Against: Nil

**Rationale:**

The Strategic Risk review is a comprehensive summary of risk exposure and mitigation actions. These should be brought together in a mitigation Plan, including timeframes for action, to give ARIC and Council assurance that the risks will be dealt with appropriately.

A more granular report on the implementation of the ERP across all business areas will allow the ARIC to more clearly understand the gaps and implications of implementation issues/problems. ARIC members (and Elected Members) don't have a detailed understanding of all of the Town's operational processes, so it is difficult for them to understand the implications of gaps in implementation. A report might provide reassurance to ARIC members and Council, and/or might help in considering if further external expertise is required for reassurance.

It will be useful to understand what external expertise might be available, if concerns remain about implementation of the ERP following the update referred to in para b. The information might help to determine if external resources would be helpful. Getting that information early may help secure external resources more quickly if Council determines that it is required.

AC011/2026

**MOTION FOR RETURN FROM BEHIND CLOSED DOORS**

Moved Cr Young

Seconded Cr Heath

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 were no public or members of the media returning to the meeting at 6:10 pm.*

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES****30 MARCH 2026**

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**11 NEXT MEETING****12 MEETING CLOSURE**

The Presiding Member announced the meeting closed at 6:10 pm.