Notice is given that an Ordinary Meeting of Council of the Shire of Christmas Island is to be held at the Council Chambers on Tuesday 25 August 2026 commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

UNCONFIRMED MINUTES
Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 28 July 2026

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1 The Shire President declared the meeting open at 7.00pm.

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/ DECLARATIONS OF FINANCIAL INTEREST

2.1 Record of Attendance

Shire President	Cr Steven **PEREIRA**
Deputy President	Cr Swee **TUNG**
Councillors	Cr Gordon **THOMSON**
	Cr Azmi **YON**
	Cr Kelvin Kok Bin **LEE**
	Cr Stephanie **LAI**
	Cr Tracey **KREPP**
Chief Executive Officer	David **PRICE**
Director Planning, Governance & Policy/Minute Taker	Chris **SU**
Assistant Director of Finance and Corporate Services	Wei **HO**
Director Community/Recreation Services	Olivier **LINES**
Director Works, Services & Waste	Andrew **SPYRAKIS**
Director for Finance and Corporate Services	Kevin **WILSON**

2.2 **Leave of Absence**

2.3 **Apologies**

2.4 **Declarations of Financial/Impartiality/Proximity Interest**

2.5 CEO reports the following declarations of interest forms received from councillors for filing.
Cr LAI reported an impartiality interest in item 10.1.3
Cr THOMSON reported an impartiality interest in item 10.1.3
Cr YON reported an impartiality interest in item 10.1.3
Cr LEE reported an impartiality interest in item 10.1.3
Cr PEREIRA reported an impartiality interest in item 10.5.4
Cr KREPP reported an impartiality interest in item 10.5.3

2.6 **Announcement by Cr THOMSON on resignation**

Cr THOMSON requested the indulgence of the Chair to announce his resignation from Council.

Advised that he has tendered his resignation to the CEO and is now informing the Council that his last date as Councillor will be 31st July 2026. Reads letter of resignation, noted here in the minutes.

Dear David

Please accept this letter as my resignation from the position of Council at the Shire of Christmas Island effective the 31st July 2026. It has been my great honour to serve the people of Christmas Island as a councillor from 1999 until October 2011 and from August 2012 to the present.

I thank you and the Shire's employees for the constant energy and commitment and all their dedicated service to the community.

Throughout my time as president, integrity and co-operative action for the community rather than self-interest has been the philosophy and practice of our Council and employees. I thank you for that.

Comrades, together we have done well. May it always be so.

Thank you.

Cr THOMSON passed his letter to the CEO for addition to the minutes.

Cr PEREIRA read a response on behalf of Council.

Now on behalf of the Council and the Shire of Christmas Island, I would like to sincerely thank Councillor Thomson for his dedicated service as both councillor and president in his role since 1999 until the present.

His leadership, commitment and passion for our community has helped guide the Shire through many important decisions and challenges.

We are grateful for the time, energy and experience he has generously given in service to our community.

While we are saddened to see him stand down, we wish him many successes and happiness in the future.

Please join me in thanking Councillor Thomson for his outstanding contribution to the Shire. Thank you very much.

Cr PEREIRA presented Cr THOMSON a commemorative plaque on behalf of Council.

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4.1 Cr LAI asks on behalf of a resident for clarification on progress of road work repair on Murray Road, at the area between the school and the dryers where temporary traffic control is situated. Director of Works and Services Andrew SPYRAKIS informed the meeting that Watercorp's contractor is addressing the remediation for road works repair for that stretch of Murray Road after completion of their civil water infrastructure works. He informed the meeting that it had been programmed by them for this month, however with the shipping delay it will be pushed out to September.

4.2 Cr TUNG asked on behalf of a resident when might Council be conducting line marking at the bank, post office and supermarket car parks?

Director for Works and Services Andrew SPYRAKIS advised that the priority works programmed for the roads team at present is the resealing efforts; however line marking may possibly be scheduled for the end of October in conjunction with marking for pedestrian crossings.

4.3 Cr PEREIRA raised to Council a query from a resident on what Council may be able to do in Seaview Drive regarding traffic calming measures. Resident had advised that the speed of traffic in the area was a concern given the number of children who play in the area. Asked the CEO if Council could place a speed bump in the area?

CEO advised that Shire will examine the query and also raise it with the AFP who police speeding on Christmas Island in the first instance.

5 APPLICATIONS FOR LEAVE OF ABSENCE

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS/BUSINESS ARISING FROM THE MINUTES OF PREVIOUS MEETINGS

7.1 Minutes of Ordinary Council Meeting held on 16 June 2026

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr YON **Seconded: Cr THOMSON** **Res. No: 46/26**

That Council adopt the unconfirmed minutes of the 16 June 2026 Council Meeting.

Carried:	**7/0**			
For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Annual Budget 2026-27

Council Resolution

Moved: Cr KREPP **Seconded: Cr LAI** **Res. No: 47/26**

1. Council adopts the 2026/27 Annual Budget of the Shire of Christmas Island as presented to the Ordinary Council Meeting of the 28 July 2026.
2. A materiality level of plus/minus 10% or plus/minus $10,000 (whichever is the greater) to define significant variance in budget estimates and monthly reports is endorsed.
3. Council adopts the accounting policies contained within the budget.
4. The Shire President/Deputy President and Councillors' allowances to be paid as follows:
   a) Pursuant to section 5.98 of the *Local Government Act 1995*, council adopts the following annual fees for payment of elected members in lieu of individual attendance fees:

Shire President	$29,375
Councillors	$18,977

b) Pursuant to section 5.98(5) of the *Local Government Act 1995*, council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

Shire President	$42,837

c) Pursuant to section 5.98A (1) of the *Local Government Act 1995,* council adopts the following annual local government allowance to be paid in addition of the annual meeting allowance (25%):

Deputy President	$10,709

Carried: **7/0 ABSOLUTE MAJORITY**

For: **Cr PEREIRA** **Cr TUNG** **Cr LEE** **Cr TUNG**
Cr KREPP **Cr THOMSON** **Cr YON**

Against:

10.1.2 WALGA Conference 2026

Council Resolution

Moved: Cr THOMSON **Seconded: Cr TUNG** **Res. No: 48/26**

That Council –

1. nominate the following elected members Cr LAI, Cr LEE, Cr YON and Cr KREPP to attend the 2026 Annual West Australian Local Government Association (WALGA) conference to be held at the Perth Convention and Exhibition Centre 21 Mounts Bay Road from 16 to 18 September 2026 inclusive, and
2. nominate two elected members Cr LAI and Cr LEE as voting delegates and two elected members Cr YON and Cr KREPP as proxy delegates to register for the forthcoming 2026 conference.

Carried: **7/0**

For: **Cr PEREIRA** **Cr TUNG** **Cr LEE** **Cr TUNG**
Cr KREPP **Cr THOMSON** **Cr YON**

Against:

10.1.3 Community Assistance Grants 26-27

Council Resolution

Moved: Cr YON **Seconded: Cr LEE** **Res. No: 49/26**

1. The Chief Executive Officer is authorised to make payments to those organisations listed under "Proposed" in Attachment 10.1.3.1.

2. The Chief Executive Officer writes to each applicant advising the outcome of their application and, in the case of unsuccessful applicants, offering any in-kind assistance that may be available to enable the organisation to achieve their objectives.

Carried: **7/0**

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – June 2026

Council Resolution

Moved: Cr THOMSON **Seconded: Cr KREPP** **Res. No: 50/26**

That Council receive the expenditure totalling $1,377,719.53 as presented in June 2026 Schedule of Accounts.

Carried: 7/0

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.2.2 Financial Statements – June 2026

Council Resolution

Moved: Cr LAI **Seconded: Cr LEE** **Res. No: 51/26**

That Council receives the Financial Statements of June 2026 for the Municipal Fund.

Carried: 7/0

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.2.3 Write off Soft Star rates Debts Council Agenda 28-7-2026

Council Resolution

Moved: Cr YON **Seconded: Cr KREPP** **Res. No: 52/26**

That Council writes the outstanding rates debt $27,370.73 for two rates assessment properties previously leased by Soft Star PTY LTD for Lot 3051 and Lot 3052 Golf Course Casino Road.

Carried: 7/0 ABSOLUTE MAJORITY

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

10.5.1 SOCI Workforce Development Plan 2026-2031

Council Resolution					
Moved: Cr YON			**Seconded: Cr LEE**	**Res. No:**	**53/26**
That Council receives the 2026-2031 SOCI Workforce Development Plan for noting.					
Carried:	**7/0**				
For:	**Cr PEREIRA** **Cr KREPP**	**Cr TUNG** **Cr THOMSON**	**Cr LEE** **Cr YON**	**Cr TUNG**	
Against:					

10.5.2 Policy Manual Review

Council Resolution					
Moved: Cr LAI			**Seconded: Cr KREPP**	**Res. No:**	**54/26**
That Council adopts the following reviewed policy – *Human Resources Policy 4: Council Employment Policy*					
Carried:	**7/0**				
For:	**Cr PEREIRA** **Cr KREPP**	**Cr TUNG** **Cr THOMSON**	**Cr LEE** **Cr YON**	**Cr TUNG**	
Against:					

10.5.3 Planning Application: 3-6 Tong Chee Road

Cr KREPP left the meeting at 7.17pm

Council Resolution					
Moved: Cr LEE			**Seconded: Cr TUNG**	**Res. No:**	**55/26**
That Council accepts the planning application request for Short-Term Accommodation at 3/6 Tong Chee Road					
Carried:	**6/0**				
For:	**Cr PEREIRA** **Cr YON**	**Cr TUNG** **Cr THOMSON**	**Cr LEE**	**Cr TUNG**	
Against:					

Cr KREPP returned to the meeting at 7.18pm

10.5.4 Planning Application: 39b Gaze Road

Cr PEREIRA left the meeting at 7.18pm Deputy President Cr TUNG presides over the meeting.

Council Resolution

Moved: Cr LAI **Seconded: Cr KREPP** **Res. No: 56/26**

That Council rejects the planning application request for residential building usage at 39b Gaze Road

Carried:	**6/0**			
For:	**Cr TUNG**	**Cr LEE**	**Cr TUNG**	
	Cr YON	**Cr THOMSON**	**Cr KREPP**	
Against:				

Cr PEREIRA returned to the meeting at 7.19pm and resumes duty of presiding over the meeting.

10.5.5 ARIC Terms of Reference

Council Resolution

Moved: Cr THOMSON **Seconded: Cr YON** **Res. No: 57/26**

That the Council approve the Terms of Reference for the inaugural Audit, Risk and Improvement Committee

Carried:	**7/0 ABSOLUTE MAJORITY**			
For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.5.6 SOCI Regional Development, Infrastructure and Transport Standing Committee public hearing attendance

Council Resolution

Moved: Cr THOMSON **Seconded: Cr YON** **Res. No: 58/26**

That the Council receives the 2024 SOCI submission to the *Inquiry into Local Government Funding and Fiscal Sustainability* and 2026 submission to the *Payment Arrangements under the Federation Funding Agreement Framework Audit* and notes the invitation to participate in the public hearing for the former in Perth August 27th.

Carried:	**7/0**			
For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	
Against:				

10.5.7 SOCI Public Health Plan

Council Resolution				
Moved: Cr LEE		**Seconded: Cr KREPP**	**Res. No:**	**59/26**

That the Council adopt the first Shire of Christmas Island Public Health Plan 2026-2031 and report to the WA Chief Health Officer as per s.47 of the Public Health Act (WA)(CI)(2016)

Carried: **7/0**

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	

Against:

10.5.8 SOCI Strategic Community Plan 2 Year Desktop Review

Council Resolution				
Moved: Cr YON		**Seconded: Cr LAI**	**Res. No:**	**60/26**

That the receive the *Shire of Christmas Island Strategic Community Plan 2023-2033 'Our Island, Our Responsibility'* two year review.

Carried: **7/0**

For:	**Cr PEREIRA**	**Cr TUNG**	**Cr LEE**	**Cr TUNG**
	Cr KREPP	**Cr THOMSON**	**Cr YON**	

Against:

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13 BEHIND CLOSED DOORS

14 CLOSURE OF MEETING

The Shire President closed the meeting at 7.23pm

15 DATE OF NEXT MEETING: 25 August 2026

CONFIRMED MINUTES

Audit Committee Meeting of the Shire of Christmas Island held at the George Fam Centre Chambers at 1.30pm 2nd December 2025

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President opened the meeting at 1.32pm

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/ DECLARATIONS OF FINANCIAL INTEREST

2.1 Record of Attendance

Shire President	Cr Steven **PERERIA**
Councillors	Cr Gordon **THOMSON**
	Cr Stephanie **LAI** (Via video link)
	Cr Kelvin **LEE**
	Cr Tracey **KREPP**
	Cr Swee **TUNG**
Chief Executive Officer	David **PRICE**
Director Finance and Admin	Kevin **WILSON (Vias Video link)**
Assistant Finance Director	Wei **HO**
Office of the Auditor General	Shellian **CASSANOVA** (Via video link)
RSM Australia	
Audit Partner	Amit **KABRA** (Via video link)
Director	AJ **NEO** (Via video link)

2.2 Leave of Absence –

2.3 Apologies –

2.4 Declarations of Financial/Impartiality/Proximity Interest

3. Announcements by the Presiding Member without discussion

4 Business of the meeting

4.1 Shellian Cassanova from the Office of the Auditor General (OAG) introduced herself and briefly spoke to the committee about the OAG and their endorsement of the Auditor's Closing Report June 2025

Amit Kabra introduced himself and AJ Neo from RSM Australia and took the Councillors through the shire of Christmas Auditor's Closing Report June 2025 in which he indicated there were no matters of significance came to their attention during the audit.

He also expressed RSM's appreciation of Wei and the Shire's finance team for their assistance during the audit

6. Closure of meeting

There being no further business, the Shire President closed the meeting at 1.47pm

UNCONFIRMED MINUTES

Audit, Risk and Improvement Committee Meeting of the Shire of Christmas Island held at the George Fam Centre Chambers at 16:00 on 18 Aug 2026

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Presiding Member Gia JAC opened the meeting at 16.00pm CI time / 17.00pm Perth time.

Presiding Member JAC read out a welcome to country, and acknowledged the councillors convening to meet at the inaugural ARIC meeting for the Shire of Christmas Island

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/ DECLARATIONS OF FINANCIAL INTEREST

2.1 Record of Attendance

Presiding Member	Gia **JAC (via Teams video)**
Councillors	Cr Steven **PEREIRA**
	Cr Kelvin **LEE**
	Cr Tracey **KREPP**
Chief Executive Officer	David **PRICE**
Assistant Finance Director	Wei **HO**
Director of Planning, Governance and Policy	Chris **SU (minutes)**

2.2 Leave of Absence –

2.3 Apologies –

2.4 Declarations of Financial/Impartiality/Proximity Interest

3. Announcements by the Presiding Member without discussion

3.1 Presiding Member JAC welcomed the councillors to the first ARIC meeting for the Shire of Christmas Island. Provided an overview of the functions and responsibilities of an ARIC under the new regulations following reforms in the local government sector.

ARICs were introduced through the reforms to meet contemporary expectations of risk management and governance, moving beyond traditional financial compliance towards proactive improvement of municipal functions and greater public confidence in the integrity and effectiveness of local government.

An ARIC's role is to oversee, review and make recommendations to the Council for their consideration. Presiding member JAC explained what ARIC committees are not responsible for being implementation of council policy, not to manage the organisation, not to take over internal controls and not to implement Council decisions.

Presiding Member JAC re-iterates that ARICs are to seek assurance and seek opportunities for improvements and make recommendations accordingly.

4 Confirmation of Minutes

4.1 Confirmation of 2nd December 2025 Unconfirmed Minutes

ARIC Resolution –

Moved: PEREIRA **Seconded: KREPP** **Res. No: ARIC1/2026**

That the ARIC confirm that the unconfirmed minutes of the 2nd December 2025 Audit Committee of Christmas Island.

For:

Presiding Member	Gia JAC
Councillor	Steven PEREIRA
	Kelvin LEE
	Tracey KREPP

Against:

None

Carried: 4/0

5 Business of Meeting – SOCI 2025 Compliance Audit Report

5.1 Presiding member Gia JAC noted that the last audit did not raise any concerns from the Office of the Auditor General.

Gia JAC raised several questions about the SOCI 2025 Compliance Audit Report.

5.2 Gia JAC sought clarification on r19C *'Has the local government adopted by absolute majority a strategic community plan?'* Gia JAC noted that the CAR report responded 'no' to this answer.

Director for Governance Chris SU responded that SOCI had a strategic community plan that it adopted by absolute majority in 2023. The new CAR reporting portal does not let users input a date if it had completed an item in a previous calendar year. It only allowed one to nominate this specific calendar year if one responded 'yes' to the question.

Officers initially clicked 'yes' in the portal to reflect that Council did have a strategic community plan passed by absolute majority, but found that the drop-down menu only allowed us to nominate '2025' as the year this took place. Officers elected to select 'no' as this absolute majority decision was done in 2023. Presiding member Gia JAC noted this limitation and advised that clicking 'yes' may also be permitted to reflect an existing strategic community plan having been adopted by absolute majority being the intent of r19c.

Assistant Director Wei HO informed Gia JAC that Council had reviewed the strategic community plan as required at the July 2026 Ordinary Council Meeting, and that this would allow us to tick 'yes' in the 2026 Compliance Audit Report.

5.3 Presiding member Gia JAC asked for clarification on r19DA *'Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?'* as the CAR report reflected 'no.'

Assistant Director HO advised the situation was the same on the portal for this matter, and could not let us nominate a year different to '2025' in the drop-down menu. Advised that Council was reviewing the corporate business plan at the August 2026 Ordinary Council Meeting, and subsequently this would be reflected in the 2026 Compliance Audit Report as well.

5.4 Presiding Member Gia JAC asked for clarification on r35 *'Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?'*

Council had responded in the CAR 'no as of December 2025.'

Director for Governance Chris SU clarified that SOCI saw new Councillors elected in the October 2025 election, who had yet to complete their Council Member Essentials training by 31 December 2025, being the end date of the 2025 CAR period.

Chris SU confirmed that all newly elected Councillors completed their five units in CME as of mid 2026, and this is reflected on the SOCI website as required under the new regulations of the date of completion for each class.

Presiding member Gia JAC acknowledged the update.

5.5 Resolution

ARIC Resolution –

Moved: LEE **Seconded: KREPP** **Res. No: ARIC2/2026**

That the ARIC approve the 2025 Shire of Christmas Island Compliance Audit Report to be presented to Council

For:

Presiding Member	Gia JAC
Councillor	Steven PEREIRA
	Kelvin LEE
	Tracey KREPP

Against:

None

Carried: 4/0

6. Date of next meeting

CEO Price advised that the next ARIC meeting could be in November 2026, and looks forward to welcoming the presiding member for her first visit to the Indian Ocean Territories. Noted there were some logistics to arrange with the Shire of Cocos (Keeling) Islands who also have Gia JAC as their presiding member.

7. Closure of meeting

Presiding member Gia JAC closed the meeting at 17:26pm Perth time / 16:26 Christmas Island time.

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 25 August 2026
AGENDA REFERENCE	10.1.1
SUBJECT	Community Assistance Grants
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.3.1
INTEREST DISCLOSURE	Nil
DATE OF REPORT	12 August 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

1. **The Chief Executive Officer is authorised to make payment to Kampong Football Club organisation listed under "Proposed Item 33" in Attachment 10.1.1.1.**

2. **The Chief Executive Officer writes to the applicant advising the outcome of their application.**

BACKGROUND

Council has a budget for community assistance grants of $95,000.

The Donations to Community Organisations, Other Groups and Persons Policy (EM2) provides direction as to how any such donations are decided and managed. Council decides the general amount available through the budget process. As a general rule, donations decided by either Council are only made once it is confirmed that the activity is occurring. This report provides recommendations to Council for donations from the budgeted community assistance fund.

COMMENT

In accordance with the EM2 Policy, the Shire called for applications for community assistance by public notices in May 2026. Applications totalling $123,000 have been received. Please refer to attachment.

In light of inflationary pressures from shipping and overall logistics nationwide, the Council increases this budget appropriation to $95,000 from $65,000 for this program. It should also communicate to the Commonwealth of their need to contribute to community development in this respect.

STATUTORY ENVIRONMENT

The Local Government Act 1995 (WA) (CI) and financial regulations apply in relation to the issue of establishing a budgetary basis for funding through the community assistance program.

POLICY IMPLICATIONS

As noted above, EM2 - Donations to Community Organisations, Other Groups and Persons Policy applies.

FINANCIAL IMPLICATIONS
The financial implications have been addressed via the adoption of the 2026/2027 budget.

STRATEGIC IMPLICATIONS & MILESTONES
Social Environment Strategy action 1.7 – “Work with local businesses, business associations and community groups to increase funding and resources available for community programs.”

Social Environment Strategy action 2.1 – “Continue to improve the Shire’s support of community groups in relation to community events and celebrations.”

CONSULTATION
No consultation is required. The community has had the opportunity to apply for assistance by notice and the provision of application forms in the three community languages. Feedback from Councillors has been obtained.

VOTING REQUIREMENTS
A simple majority is required.

ATTACHMENT
10.1.1.1 Community Assistance Grants 2026/2027 From Kampong Football Club (Tabled at the Council Meeting)

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 25 August 2026
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - July 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 August 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling $1,482,564.75 as presented in July 2026 Schedule of Accounts.

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires Council to maintain a Municipal Fund, a Reserve Fund and a Trust Fund and to manage and report on these accounts in accordance with this Act and Regulations.

Outstanding creditors as at 31 July 2026: **$ 279,716.89**

COMMENT

A schedule of accounts is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations.

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorises payment from Municipal and Trust Funds.

Regulation 12 of the Local Government (Financial Management) Regulations 1996 requires a local government to compile a list of Creditors each month.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that if a Local Government has delegated to the CEO the exercise of its power to make payments from the Municipal Fund or the Trust Fund, the CEO is to compile each month a list of accounts paid since the last payment such list was prepared.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. The CEO is to ensure that all expenditure incurred is in accordance with the Annual Budget and any approved variations.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal, Reserve and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government Environment is to "Provide good governance in line with the requirements of the Local Government Act and the culture of the Island". Objective 4 of the same Environment is to "Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan".

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – July 2026 (including Credit Card Transaction in accordance with Financial Regulation 13A)

"Pursuant to s 5.25 (j) of the Local Government Act, and Regulation 14 (2) of the Local Government (Administration) Regulations, this attachment is not available to the public."

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 25 August 2026
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – July 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	18 August 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION
That Council receive the Financial Statements of July 2026.

BACKGROUND
The Local Government Act 1995 (WA)(CI) requires the local government to prepare a monthly or a quarterly financial report in accordance with this Act, Financial Regulations and other relevant legislation.

COMMENT
A monthly or quarterly financial report is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations. Also included is a status report on Asset Acquisition expenditure for the period.

This financial statement are prepared in a new accrual type format including the statement of financial activity (operating income and expenditure) and statement of financial position (balance sheet).

This new format provides council with a more comprehensive of financial information and is in line with all other local government monthly financial report.

STATUTORY ENVIRONMENT
Section 6.4 of the Local Government Act 1995 (WA) (CI) requires a local government to prepare a financial report.

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a monthly or a quarterly financial report.

Regulation 35 of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare the quarterly report in the form as set out.

POLICY IMPLICATIONS
There are no significant policy implications arising from this matter. Each Manager and the CEO are to ensure that the expenditure is incurred in accordance with the Annual Budget and or any variations as approved.

FINANCIAL IMPLICATIONS
The financial implications arising from expenditure from the Municipal and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES
Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS
A simple majority is required.

ATTACHMENTS
10.2.2.1 Financial Statements July 2026

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2026

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

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,177,700	0	**0**	0		
Grants, subsidies and contributions		10,540,314	5,104,629	**4,828,120**	(276,509)	(5.42%)	
Fees and charges		1,103,803	91,941	**82,376**	(9,565)	(10.40%)	
Interest revenue		429,848	833	**3,974**	3,141	377.07%	
Other revenue		512,100	2,419	**7,774**	5,355	221.37%	
		14,763,765	**5,199,822**	**4,922,244**	**(277,578)**	(5.34%)	
Expenditure from operating activities							
Employee costs		(8,296,981)	(720,177)	**(489,841)**	230,336	31.98%	▲
Materials and contracts		(4,364,753)	(309,118)	**(281,096)**	28,022	9.07%	
Utility charges		(112,602)	(9,376)	**(5,119)**	4,257	45.40%	
Depreciation		(2,491,600)	(207,540)	**(221,149)**	(13,609)	(6.56%)	
Insurance		(270,000)	(235,000)	**(234,076)**	924	0.39%	
Other expenditure		(394,268)	(26,337)	**0**	26,337	100.00%	▲
		(15,930,204)	**(1,507,548)**	**(1,231,281)**	**276,267**	18.33%	
Amounts excluded from operating activities	2(c)	2,705,628	207,540	**221,149**	13,609	6.56%	
Amount attributable to operating activities		**1,539,189**	**3,899,814**	**3,912,112**	**12,298**	0.32%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		1,697,457	125,165	**0**	(125,165)	(100.00%)	▼
Proceeds from disposal financial assets at amortised cost - term deposits				**(2,500,000)**	(2,500,000)		▼
		1,697,457	**125,165**	**(2,500,000)**	**(2,625,165)**	(2097.36%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(2,427,000)	(15,248)	**0**	15,248	100.00%	▲
Acquisition of infrastructure		(1,983,588)	(125,164)	**(7,992)**	117,172	93.61%	▲
		(4,410,588)	**(140,412)**	**(7,992)**	**132,420**	94.31%	
Amounts excluded from investing activities	2(d)	0	0	**2,500,000**	2,500,000		▲
Amount attributable to investing activities		**(2,713,131)**	**(15,247)**	**(7,992)**	**7,255**	47.58%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		130,000	0	**0**	0		
		130,000	**0**	**0**	**0**		
Outflows from financing activities							
Transfer to reserves		(474,848)	0	**0**	0		
		(474,848)	**0**	**0**	**0**		
Amount attributable to financing activities		**(344,848)**	**0**	**0**	**0**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,524,233	1,524,233	**1,524,165**	(68)	(0.00%)	
Amount attributable to operating activities		1,539,189	3,899,814	**3,912,112**	12,298	0.32%	
Amount attributable to investing activities		(2,713,131)	(15,247)	**(7,992)**	7,255	47.58%	
Amount attributable to financing activities		(344,848)	0	**0**	0		
Surplus or deficit after imposition of general rates		**5,443**	**5,408,800**	**5,428,285**	**19,485**	0.36%	

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.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	Actual 30 June 2026	Actual as at 31 July 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	3,357,010	4,492,650
Trade and other receivables	102,396	148,655
Other financial assets	5,371,929	7,871,929
Inventories	32,986	28,134
Other assets	237,626	11,628
TOTAL CURRENT ASSETS	9,101,947	12,552,996
NON-CURRENT ASSETS		
Property, plant and equipment	18,550,399	18,463,012
Infrastructure	29,562,458	29,436,691
TOTAL NON-CURRENT ASSETS	48,112,857	47,899,703
TOTAL ASSETS	57,214,804	60,452,699
CURRENT LIABILITIES		
Trade and other payables	732,727	279,657
Other liabilities	940,248	940,248
Employee related provisions	2,328,731	2,328,731
TOTAL CURRENT LIABILITIES	4,001,706	3,548,636
NON-CURRENT LIABILITIES		
Employee related provisions	48,105	48,105
TOTAL NON-CURRENT LIABILITIES	48,105	48,105
TOTAL LIABILITIES	4,049,811	3,596,741
NET ASSETS	**53,164,993**	**56,855,958**
EQUITY		
Retained surplus	16,733,020	20,423,983
Reserve accounts	5,348,816	5,348,816
Revaluation surplus	31,083,158	31,083,158
TOTAL EQUITY	**53,164,994**	**56,855,957**

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2026

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Material accounting policies
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Measurement of employee benefits

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 July 2026
Current assets		$	$	$
Cash and cash equivalents		3,357,010	3,357,010	4,492,650
Trade and other receivables		102,396	102,396	148,655
Other financial assets		5,371,929	5,371,929	7,871,929
Inventories		32,986	32,986	28,134
Other assets		237,626	237,626	11,628
		9,101,947	9,101,947	12,552,996
Less: current liabilities				
Trade and other payables		(732,729)	(732,727)	(279,657)
Other liabilities		(940,248)	(940,248)	(940,248)
Employee related provisions		(2,328,731)	(2,328,731)	(2,328,731)
		(4,001,708)	(4,001,706)	(3,548,636)
Net current assets		5,100,239	5,100,241	9,004,360
Less: Total adjustments to net current assets	2(b)	(3,576,006)	(3,576,076)	(3,576,076)
Closing funding surplus / (deficit)		**1,524,233**	**1,524,165**	**5,428,284**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 July 2026
Adjustments to net current assets				
Less: Reserve accounts		(5,348,816)	(5,348,816)	(5,348,816)
Less: Current assets not expected to be received at end of year				
- Rates receivable		(71,910)	(71,980)	(71,980)
- Other liabilities [describe]		(335,504)	(335,504)	(335,504)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		2,180,224	2,180,224	2,180,224
Total adjustments to net current assets	2(a)	**(3,576,006)**	**(3,576,076)**	**(3,576,076)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 July 2026	YTD Actual 31 July 2026
	$	$	$
Add: Depreciation	2,491,600	207,540	221,149
Movement in current liabilities associated funds held in reserve account:			
- Employee benefit provisions	93,028		
- Other provisions	142,778		
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	(21,778)		0
Total amounts excluded from operating activities	**2,705,628**	**207,540**	**221,149**

(d) Amounts excluded from investing activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 July 2026	YTD Actual 31 July 2026
Reconciling item - movement between current assets			
- Financial assets at amortised cost - term deposits	0	0	2,500,000
Total amounts excluded from investing activities	**0**	**0**	**2,500,000**

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.

3 EXPLANATION OF MATERIAL VARIANCES

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

Description	Var. $	Var. %	
	$	%	
Expenditure from operating activities			
Employee costs	**230,336**	**31.98%**	▲
Activity not as high as budgeted for		Timing	
Other expenditure	**26,337**	**100.00%**	▲
Activity not as high as budgeted for		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	**(125,165)**	**(100.00%)**	▼
Project has not complete to generate grants		Timing	
Proceeds from disposal financial assets at amortised cost - term deposits	**(2,500,000)**		▼
Cash invest in fixed term deposit for more than 3 months - 2500000		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	**15,248**	**100.00%**	▲
Activity not as high as budgeted for		Timing	
Acquisition of infrastructure	**117,172**	**93.61%**	▲
Activity not as high as budgeted for		Timing	
Amounts excluded from investing activities	**2,500,000**		▲
Muni A/c Fixed Term Deposit more than 3 months		Timing	

SHIRE OF CHRISTMAS ISLAND

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.52 M	$1.52 M	$1.52 M	($0.00 M)
Closing	$0.01 M	$5.41 M	$5.43 M	$0.02 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$12.34 M	% of total
Unrestricted Cash	$6.99 M	56.7%
Restricted Cash	$5.35 M	43.3%

Refer to 3 - Cash and Financial Assets

Payables

	$0.28 M	% Outstanding
Trade Payables	$0.28 M	
0 to 30 Days		77.9%
Over 30 Days		22.1%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables

	$0.09 M	% Collected
Rates Receivable	$0.06 M	(42.8%)
Trade Receivable	$0.09 M	% Outstanding
Over 30 Days		26.4%
Over 90 Days		22.4%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.54 M	$3.90 M	$3.91 M	$0.01 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$0.00 M	% Variance
YTD Budget	$0.00 M	0.0%

Grants and Contributions

YTD Actual	$4.83 M	% Variance
YTD Budget	$5.10 M	(5.4%)

Refer to 10 - Grants and Contributions

Fees and Charges

YTD Actual	$0.08 M	% Variance
YTD Budget	$0.09 M	(10.4%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($2.71 M)	($0.02 M)	($0.01 M)	$0.01 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.00 M	

Asset Acquisition

YTD Actual	$0.01 M	% Spent
Adopted Budget	$1.98 M	(99.6%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.00 M	% Received
Adopted Budget	$1.70 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.34 M)	$0.00 M	$0.00 M	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	$0.00 M
Principal due	$0.00 M

Reserves

Reserves balance	$5.35 M
Net Movement	$0.00 M

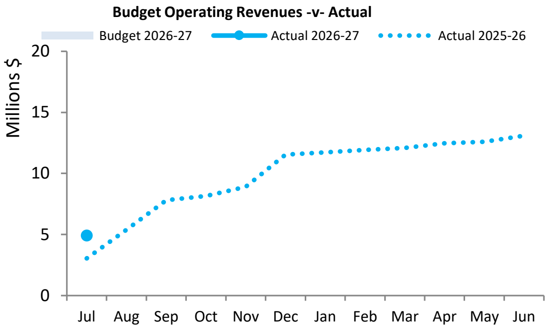
Refer to 4 - Cash Reserves

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

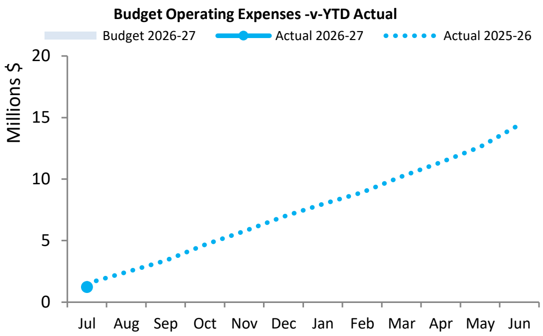
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

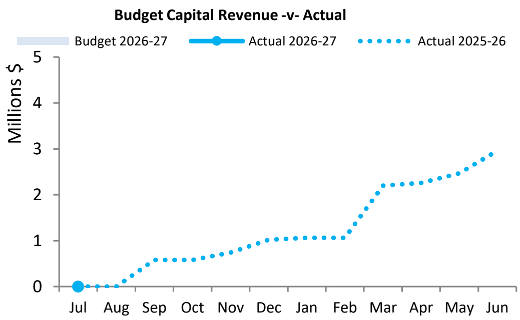


OPERATING EXPENSES

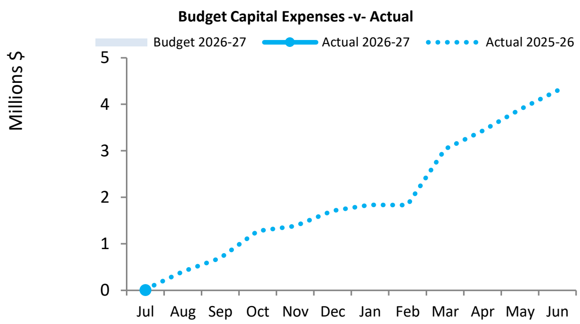


INVESTING ACTIVITIES

CAPITAL REVENUE



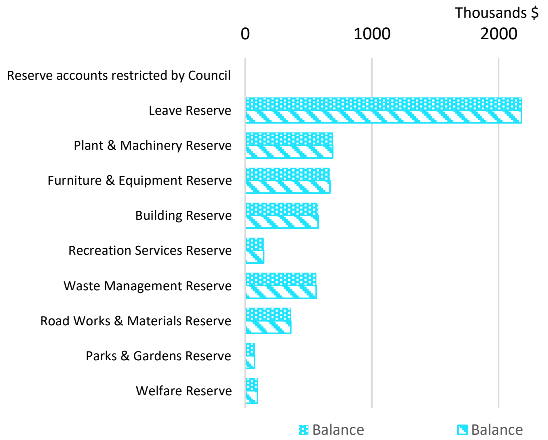
CAPITAL EXPENSES



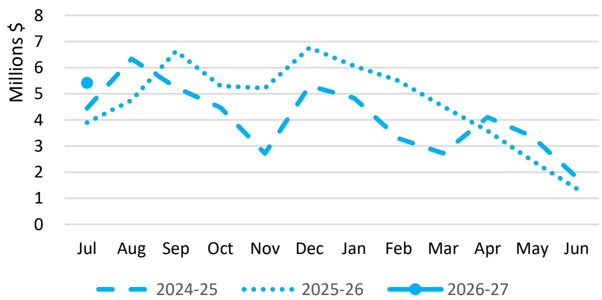
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Petty Cash and Floats	Cash and cash equivalents	600	0	600	0	N/A	N/A	N/A
Municipal Fund	Cash and cash equivalents	2,992,050	0	2,992,050	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #9946	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9970	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9989	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9866	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9874	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9882	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9890	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9903	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Reserve Fund	Financial assets at amortised cost	1	3,751	3,753	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #3092	Financial assets at amortised cost	0	2,014,077	2,014,077	0	Bank-Westpac	4.02%	06-10-26
Reserve Fund FTD #9276	Financial assets at amortised cost	0	75,017	75,017	0	Bank-Westpac	4.00%	12-11-26
Reserve Fund FTD #3105	Financial assets at amortised cost	0	854,016	854,016	0	Bank-Westpac	4.00%	12-03-27
Reserve Fund FTD #6592	Financial assets at amortised cost	0	545,947	545,947	0	Bank-Westpac	4.70%	23-03-27
Reserve Fund FTD #6605	Financial assets at amortised cost	0	597,766	597,766	0	Bank-Westpac	5.25%	20-12-26
Reserve Fund FTD #7050	Financial assets at amortised cost	0	593,597	593,597	0	Bank-Westpac	5.25%	20-12-26
Reserve Fund FTD #5754	Financial assets at amortised cost	0	568,699	568,699	0	Bank-Westpac	5.25%	20-12-26
Community Welfare Fund	Financial assets at amortised cost	1	2,163	2,163	0	Bank-Westpac	Variable	N/A
CWF FTD #6985	Financial assets at amortised cost	0	26,496	26,496	0	Bank-Westpac	4.02%	06-10-26
CWF FTD #6993	Financial assets at amortised cost	0	37,162	37,162	0	Bank-Westpac	5.25%	21-12-26
CWF FTD #5214	Financial assets at amortised cost	0	30,124	30,124	0	Bank-Westpac	4.00%	12-11-26
Total		**6,992,652**	**5,348,816**	**12,341,467**	**0**			
Comprising								
Cash and cash equivalents		4,492,650	0	4,492,650	0			
Financial assets at amortised cost - Term Deposits		2,500,002	5,348,816	7,848,818	0			
		6,992,652	**5,348,816**	**12,341,468**	**0**			

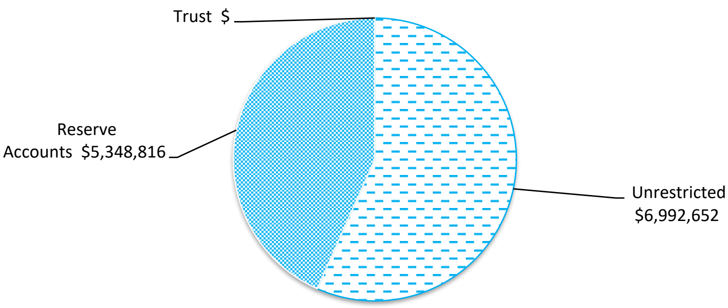
KEY INFORMATION

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

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 7 - Other assets.



4 RESERVE ACCOUNTS

Reserve account name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave Reserve	2,180,224	93,028	0	2,273,252	2,180,224	0	0	2,180,224
Plant & Machinery Reserve	691,136	77,783	0	768,919	691,136	0	0	691,136
Furniture & Equipment Reserve	668,526	31,939	(28,000)	672,465	668,526	0	0	668,526
Building Reserve	575,247	30,205	(100,000)	505,452	575,247	0	0	575,247
Recreation Services Reserve	144,772	6,177	0	150,949	144,772	0	0	144,772
Waste Management Reserve	559,200	23,861	0	583,061	559,200	0	0	559,200
Road Works & Materials Reserve	359,368	204,574	0	563,942	359,368	0	0	359,368
Parks & Gardens Reserve	74,398	3,174	0	77,572	74,398	0	0	74,398
Welfare Reserve	95,945	4,108	(2,000)	98,053	95,945	0	0	95,945
	5,348,816	**474,848**	**(130,000)**	**5,693,664**	**5,348,816**	**0**	**0**	**5,348,816.00**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	150,000	0	0	0
Buildings - specialised	885,000	12,500	0	(12,500)
Furniture and equipment	33,000	2,748	0	(2,748)
Plant and equipment	1,359,000	0	0	0
Acquisition of property, plant and equipment	**2,427,000**	**15,248**	**0**	**(15,248)**
Infrastructure - roads	1,502,588	125,164	3,527	(121,637)
Intrastructure - other	481,000	0	4,465	4,465
Acquisition of infrastructure	**1,983,588**	**125,164**	**7,992**	**(117,172)**
Total capital acquisitions	**4,410,588**	**140,412**	**7,992**	**(132,420)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,697,457	125,165	0	(125,165)
Reserve accounts				
Furniture & Equipment Reserve	28,000		0	0
Building Reserve	100,000		0	0
Welfare Reserve	2,000		0	0
Contribution - operations	2,583,131	15,247	7,992	(7,255)
Capital funding total	**4,410,588**	**140,412**	**7,992**	**(132,420)**

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

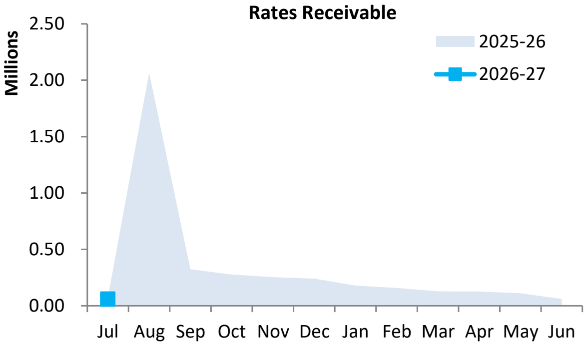
- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
Buildings Non-Specialised					0
907900	General Housing Upgrade	150,000	0	0	0
					0
Buildings Non-Specialised Total		**150,000**	**0**	**0**	**0**
					0
Buildings Specialised					0
Job - 4279001	Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
Job - 4279002	Replace George Fam Office Blinds	35,000	0	0	0
Job - 4279003	Replace Metalwork Balustrading	75,000	0	0	0
Job - 4279004	Solar Panel Strategy/Recharging Station	250,000	0	0	0
110172000	Building Upgrade - Landfill Environmental Management Plan (LEMP)	150,000	12,500	0	12,500
Job - 1217201	Project Shade Reallocation	75,000	0	0	0
Job - 1217202	Stores Reallocation	100,000	0	0	0
Job - 1217203	Depot Upgrade	150,000	0	0	0
					0
Buildings Specialised Total		**885,000**	**12,500**	**0**	**12,500**
					0
Furniture & Equipments					0
1137800	Library Shelving	28,000	2,332	0	2,332
1217800	Replace Printer	5,000	416	0	416
					0
Furniture & Equipments Total		**33,000**	**2,748**	**0**	**2,748**
					0
Plant & Machinery					0
427500	Toyota Rav4 Replacement	80,000	0	0	0
1017500	Compector - Landfill (LEMP)	550,000	0	0	0
1017500	New/Replace Plant & Machinery - Waste Management (Crane)	50,000	0	0	0
1127500	New/Replace Plant & Machinery - Parks & Garden	50,000	0	0	0
1217500	New/Replace Plant & Machinery - Civil Works	201,000	0	0	0
1317500	New/Replace Plant & Machinery - Special Project	158,000	0	0	0
1437500	Replace Utes 1	90,000	0	0	0
1437500	Replace Utes 2	90,000	0	0	0
1437500	Replace Utes 3	90,000	0	0	0
					0
Plant & Machinery Total		**1,359,000**	**0**	**0**	**0**
					0
Infrastructure Road					0
1207290	Carry Forward RTR Job	202,588	16,874	3,527	9,820
Job - 72943	CRA 25/26 - Stage 1 Quary Road	400,000	33,320	0	33,320
Job - 72946	CRA 26/27 - Stage 2 Blowholes Road Stage 2	900,000	74,970	0	74,970
					0
Infrastructure Road Total		**1,502,588**	**125,164**	**3,527**	121,637
					0
Infrastructure Other					0
Job - 72618	LRCIP 4 - Replacement of Road Signage	0	0	4,465	(4,465)
Job - 1127282	Framed and Shade for Poon Saan Park	15,000	0	0	0
Job - 1127283	Framed and Shade for Prickle Park	15,000	0	0	0
Job - 1127284	Framed and Shade for Taman Sweetland Park	15,000	0	0	0
Job - 1127285	Shade & Shade Structure for Drumsite Park (Tong Yan Loh)	26,000	0	0	0
Job - 1127281	Playground Park Equipment	90,000	0	0	0
Job - 1127286	Poon Saan Outdoor Cinema Seating	20,000	0	0	0
Job - 1147401	Upgrade Multiculture Facility - New Stage	300,000	0	0	0
					0
Infrastructure Other Total		**481,000**	**0**	**4,465**	(4,465)

6 RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous year	80,521	60,587
Levied this year	1,990,185	0
Less - collections to date	(1,983,456)	25,917
Gross rates collectable	**87,250**	**86,504**
Allowance for impairment of rates receivable	(26,663)	(26,663)
Net rates collectable	**60,587**	**59,841**
% Collected	95.8%	(42.8%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	65,352	3,578	0	19,884.00	88,814
Percentage	0.0%	73.6%	4.0%	0.0%	22.4%	
Balance per trial balance						
Trade receivables	0	65,352	3,578	0	19,884	88,814
Total receivables general outstanding						**88,814**

Amounts shown above include GST (where applicable)

KEY INFORMATION

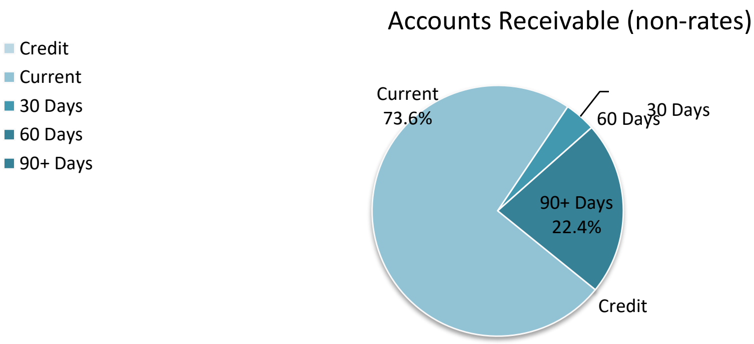
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 July 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	5,348,816	2,500,000	0	7,848,816
Financial assets at fair value through profit and loss	23,113	0	0	23,113
Inventory				
Fuel & Materials	32,986	0	(4,852)	28,134
Other assets				
Prepayments	7,045	6,463	(1,880)	11,628
Accrued income	230,581	0	(230,581)	0
Total other current assets	**5,642,541**	**2,506,463**	**(237,313)**	**7,911,691**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

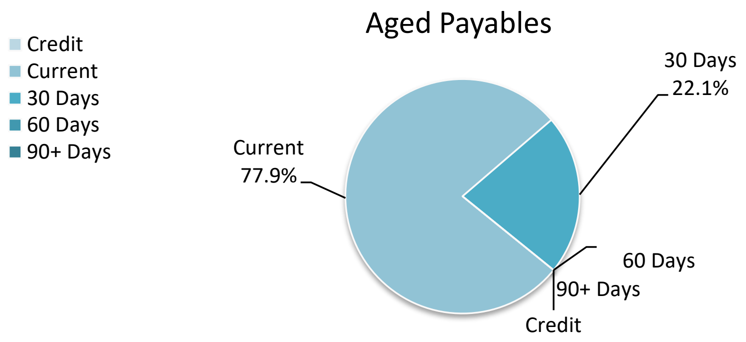
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	217,816	61,901	0	0	279,717
Percentage	0.0%	77.9%	22.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	217,816	61,901	0	0	279,717
Other payables					(60)	(60)
Total payables general outstanding						**279,657**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



9 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		6,000.00	0.00	0.00	0.00	6,000.00
Capital grant/contributions liabilities		934,248.00	0.00	0.00	0.00	934,248.00
Total other liabilities		940,248.00	0.00	0.00	0.00	940,248.00
Employee Related Provisions						
Provision for annual leave		1,098,524.00	0.00	0.00	0.00	1,098,524.00
Provision for long service leave		1,230,207.00	0.00	0.00	0.00	1,230,207.00
Total Provisions		2,328,731.00	0.00	0.00	0.00	2,328,731.00
Total other current liabilities		**3,268,979.00**	**0.00**	**0.00**	**0.00**	**3,268,979.00**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	7,163,919	4,298,351	4,214,070
CI Fisheries Management Grant	0	0	0	0	0	452,000	37,651	0
Housing Support Program	0	0	0	0	0	219,000	0	0
Australia Day Grant	0	0	0	0	0	14,000	0	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	0	0
Parks Road Upgrade	0	0	0	0	0	1,864,920	155,410	0
Multicultural Stage Upgrade Grant	0	0	0	0	0	225,000	18,742	0
Main Road WA Grants - Speed Limit Change	0	0	0	0	0	0	0	19,575
	6,000	**0**	**0**	**6,000**	**6,000**	**9,944,839**	**4,510,154**	**4,233,645**
Contributions								
Commonwealth Community Service Obligation (IMOL	0	0	0	0	0	594,475	594,475	594,475
Australia Day Other Contribution	0	0	0	0	0	1,000	0	0
Bus Servive Contribution	0	0	0	0	0	30,000	0	0
	0	**0**	**0**	**0**	**0**	**625,475**	**594,475**	**594,475**
TOTALS	**6,000**	**0**	**0**	**6,000**	**6,000**	**10,570,314**	**5,104,629**	**4,828,120**

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
CRA - Supplementary Rd Funding	934,248	0	0	934,248	934,248	1,300,000	108,290	0
Road to Recovery	0	0	0	0	0	202,588	16,875	0
LRCI Phase 4 - Signage Replacement	0	0	0	0	0	194,869	0	0
	934,248	**0**	**0**	**934,248**	**934,248**	**1,697,457**	**125,165**	**0**

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 25 August 2026
AGENDA REFERENCE	10.2.3
SUBJECT	Christmas Island- Compliance Audit Return (CAR) 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.4.6
INTEREST DISCLOSURE	None
DATE OF REPORT	19 August 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

Council adopts the Christmas Island-Compliance Audit Return (CAR) 2025 on the recommendation of Audit Risk and Improvement Committee held on the 18 August 2026.

BACKGROUND

Local government is to carry out an Audit of Compliance, covering the prior 1 January to 31 December period – and be reviewed by the Audit Risk and Improvement Committee and then adopted by Council. The Certified Compliance Audit Return (CAR) together with an extract of the Council Minutes where the CAR was adopted is to be lodged in the Smart Hub portal by September 2026

The Audit Risk and Improvement Committee at its meeting held 18 August 2026 passed the following motion.

"***That the ARIC approve the 2025 Shire of Christmas Island Compliance Audit Report to be presented to Council"***

COMMENT

The Local Government Compliance Return is one of the tools available to assist Council to monitor how the organisation is functioning.

STATUTORY ENVIRONMENT

Section 7.13(i) of the Local Government Act 1995 (WA)(CI) requires the Council to carry out an audit of compliance.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no financial implications arising from this matter

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government Environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

‘Absolute’ majority is required.

ATTACHMENT

10.2.3.1 Christmas Island - Compliance Audit Return 2025

GOVERNMENT OF WESTERN AUSTRALIA

Local Government Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Christmas Island

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: N/A

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: N/A

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: N/A

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: Yes

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: No

Comments: Next review in July 2026

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: Next review in August 2026

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: N/A

Comments: No as of December 2025

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: N/A

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: N/A

Comments: Completed in 2023

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

Comments: by WAEC

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: by WAEC

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: N/A

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: N/A

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: Yes

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: Yes

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO	Date
Mayor or President	Date