



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 16 September 2025 commencing at 7.00pm**

David Price
Chief Executive Officer

AGENDA

- 1 Declaration of Opening of Meeting/Announcement of Visitor**
- 2 Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
 - 2.1 Attendance
 - 2.2 Leave of Absence
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 Response to Previous Public Questions Taken on Notice**
- 4 Public Question Time**
- 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 19 August 2025 (pg 1- 4)
 - 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**
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – August 2025 (pg 5 - 11)
 - 10.2.2 Financial Statements – August 2025 (pg 12 – 33)
 - 10.3 Director Community/Recreation Services & Training**
 - 10.4 Director Works, Services & Waste**
 - 10.5 Director Planning, Governance & Policy**
- 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**
- 15 Date of the next Ordinary Meeting**
21 October 2025



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 19 August 2025

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

- 1.2 Record of Attendance
Shire President

Cr Gordon **THOMSON**

Councillors

Cr Kee Heng **FOO**
Cr Philip **WOO**
Cr Hafiz **MASLI**
Cr Kelvin Kok Bin **LEE**

Acting CEO Director Planning, Governance & Policy
Director Community/Recreation Services
Assistant Director of Finance and Corporate Services

Chris **SU**
Olivier **LINES**
Wei **HO**

- 2.2 **Leave of Absence**
Deputy President
Councillor

Cr Azmi **YON**
Cr Mel **TUNG**
Cr Steven **PEREIRA**

- 2.3 **Apologies**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

- 4.1 Cr LEE referred a query from a resident as to whether or not the US military were going to establish itself on Christmas Island? Shire President Gordon THOMSON advised that council had no visibility on the matter. Cr LEE requested that the resident's opposition to such a development be recorded in the minutes.
- 4.2 Cr FOO informed the meeting that the South Point Temple committee's plan to engage a team of mediums for the annual festival has been cancelled due to lack of availability of seats in December.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Cr YON- Leave of Absence

Council Resolution

Moved: Cr MASLI

Seconded: Cr WOO

Res. No: 69/25

That the leave of absence application submitted by Cr Azmi Yon (08/08/2025 to 09/09/2025) be approved.

Carried: 5/0

For: Cr THOMSON Cr FOO Cr WOO
Cr MASLI Cr LEE

Against:

5.2 Cr TUNG - Leave of Absence

Council Resolution

Moved: Cr MASLI

Seconded: Cr WOO

Res. No: 70/25

That the leave of absence application submitted by Cr Swee (Mel) Tung (19/08/2025 to 05/09/2025) be approved.

Carried: 5/0

For: Cr THOMSON Cr FOO Cr WOO
Cr MASLI Cr LEE

Against:

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 22 July 2025

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr FOO

Seconded: Cr LEE

Res. No: 71/25

That Council adopt the unconfirmed minutes of the 22 July 2025 Council Meeting.

Carried: 5/0

For: Cr THOMSON Cr FOO Cr WOO
Cr MASLI Cr LEE

Against:

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

- 8.1 Shire President Gordon THOMSON advised that Council had been approached by Tim SAMBELL at CIDHS for a donation of \$1,000 to contribute to the boy's volleyball excursion to the national championships in Queensland. Under the donations policy, President Gordon THOMSON approved the request and is reporting to the Council as required.
- 8.2 Shire President Gordon THOMSON congratulated Director of Community Services Oliver LINES and the Shire staff Wei HO, Darren MARSH, Garry FOO, Chris SU, Rostynah OH, Cheau Ling NG and Suzane CHAN for a successful CI Marathon the weekend before. More than 50 people flew into the island for the event and there were no incidents during the event. Council noted the scale of the event has increased consistently over the years, becoming a major visitor program from its origins as a community social event.

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – July 2025

Council Resolution

Moved: Cr LEE

Seconded: Cr FOO

Res. No: 72/25

That Council receive the expenditure totaling \$1,322,843.07 as presented in July 2025 Schedule of Accounts.

Carried: 5/0

For: Cr THOMSON Cr FOO Cr WOO
Cr MASLI Cr LEE

Against:

10.2.2 Financial Statements – July 2025

Council Resolution

Moved: Cr MASLI

Seconded: Cr WOO

Res. No: 73 /25

That Council receives the Financial Statements of July 2025

Carried: 5/0

For: Cr THOMSON Cr FOO Cr WOO
Cr MASLI Cr LEE

Against:

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

- 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 7.15pm
- 15 DATE OF NEXT MEETING: 16 September 2025**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 16 September 2025
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - August 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	02 September 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$1,329,030.56 as presented in August 2025 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 August 2025:

\$142,060.01

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 – August 2025 (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 16 September 2025
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – August 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	11 September 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of August 2025.

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 August 2025

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

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

For the period ended 31 August 2025

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 AUGUST 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,970,018	1,970,018	2,019,542	49,524	2.51%	
Grants, subsidies and contributions	9,555,100	3,234,175	2,924,636	(309,539)	(9.57%)	
Fees and charges	999,698	166,534	425,118	258,584	155.27%	▲
Interest revenue	314,309	10,000	4,421	(5,579)	(55.79%)	
Other revenue	32,600	7,922	11,806	3,884	49.03%	
	12,871,725	5,388,649	5,385,523	(3,126)	(0.06%)	
Expenditure from operating activities						
Employee costs	(8,033,638)	(1,482,022)	(1,347,332)	134,690	9.09%	
Materials and contracts	(4,554,188)	(566,474)	(438,243)	128,231	22.64%	▲
Utility charges	(146,750)	(24,438)	(22,760)	1,678	6.87%	
Depreciation	(2,405,420)	(400,724)	(407,164)	(6,440)	(1.61%)	
Insurance	(197,569)	(32,890)	(177,220)	(144,330)	(438.83%)	▼
Other expenditure	(446,533)	(73,124)	(43,886)	29,238	39.98%	▲
	(15,784,098)	(2,579,672)	(2,436,605)	143,067	5.55%	
Depreciation excluded from operating activities	2,405,420	400,724	407,164	6,440	1.61%	
Amount attributable to operating activities	(506,953)	3,209,701	3,356,082	146,381	4.56%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,579,240	204,790	0	(204,790)	(100.00%)	▼
	3,579,240	204,790	0	(204,790)	(100.00%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,910,000)	(49,990)	(401,522)	(351,532)	(703.21%)	▼
Acquisition of infrastructure	(1,739,688)	(289,818)	(2,426)	287,392	99.16%	▲
	(4,649,688)	(339,808)	(403,948)	(64,140)	(18.88%)	
Amount attributable to investing activities	(1,070,448)	(135,018)	(403,948)	(268,930)	(199.18%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	332,000	0	0	0	0.00%	
	332,000	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(580,000)	0	0	0	0.00%	
	(580,000)	0	0	0	0.00%	
Amount attributable to financing activities	(248,000)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
2(a) Amount attributable to operating activities	1,803,967	1,803,967	1,803,967	0	0.00%	
Amount attributable to operating activities	(506,953)	3,209,701	3,356,082	146,381	4.56%	
Amount attributable to investing activities	(1,070,448)	(135,018)	(403,948)	(268,930)	(199.18%)	▼
Amount attributable to financing activities	(248,000)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	(21,434)	4,878,650	4,756,101	(122,549)	(2.51%)	

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 AUGUST 2025

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,451,671	2,573,079
Trade and other receivables	129,959	2,077,593
Other financial assets	5,126,316	5,626,316
Inventories	931,070	928,927
Other assets	31,289	13,502
TOTAL CURRENT ASSETS	8,670,305	11,219,417
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	17,042,001
Infrastructure	29,430,719	29,275,252
TOTAL NON-CURRENT ASSETS	46,320,747	46,317,253
TOTAL ASSETS	54,991,052	57,536,670
CURRENT LIABILITIES		
Trade and other payables	666,000	262,977
Contract liabilities	29,866	29,866
Capital grant/contributions liabilities	574,878	574,878
Employee related provisions	2,174,392	2,174,392
TOTAL CURRENT LIABILITIES	3,445,136	3,042,113
NON-CURRENT LIABILITIES		
Employee related provisions	26,327	26,327
TOTAL NON-CURRENT LIABILITIES	26,327	26,327
TOTAL LIABILITIES	3,471,463	3,068,440
NET ASSETS	51,519,589	54,468,230
EQUITY		
Retained surplus	15,328,698	18,277,616
Reserve accounts	5,107,737	5,107,737
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,591	54,468,509

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

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 where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the 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 August 2025

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 POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 August 2025
Current assets	\$	\$	\$
Cash and cash equivalents	2,451,671	2,451,671	2,573,079
Trade and other receivables	129,959	129,959	2,077,593
Other financial assets	5,126,316	5,126,316	5,626,316
Inventories	931,070	931,070	928,927
Other assets	31,289	31,289	13,502
	<u>8,670,305</u>	<u>8,670,305</u>	<u>11,219,417</u>
Less: current liabilities			
Trade and other payables	(665,998)	(666,000)	(262,977)
Other liabilities	(604,744)	(604,744)	(604,744)
Employee related provisions	(2,174,392)	(2,174,392)	(2,174,392)
	<u>(3,445,134)</u>	<u>(3,445,136)</u>	<u>(3,042,113)</u>
Net current assets	5,225,171	5,225,169	8,177,304
Less: Total adjustments to net current assets	2(b) (3,421,203)	(3,421,202)	(3,421,202)
Closing funding surplus / (deficit)	1,803,968	1,803,967	4,756,102

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,107,736)	(5,107,737)	(5,107,737)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of other provisions held in reserve		(380,757)	(380,757)
- Current portion of employee benefit provisions held in reserve	1,686,533	2,067,292	2,067,292
Total adjustments to net current assets	2(a) (3,421,203)	(3,421,202)	(3,421,202)

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.

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

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 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Fees and charges	258,584	155.27%	▲
Quarterly Garbage Charge		Timing	
Expenditure from operating activities			
Materials and contracts	128,231	22.64%	▲
Activity no as high as budgeted for		Timing	
Insurance	(144,330)	(438.83%)	▼
Insurance Paid in July to be distribute		Timing	
Other expenditure	29,238	39.98%	▲
Activity no as high as budgeted for		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(204,790)	(100.00%)	▼
Project has not complete to generate grants		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	(351,532)	(703.21%)	▼
Payment to plant & machinery for parks project		Timing	
Acquisition of infrastructure	287,392	99.16%	▲
Activity no as high as budgeted for		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.

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.80 M	\$1.80 M	\$1.80 M	\$0.00 M
Closing	(\$0.02 M)	\$4.88 M	\$4.76 M	(\$0.12 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$8.27 M	% of total		\$0.26 M	% Outstanding		\$0.01 M	% Collected
Unrestricted Cash	\$3.16 M	38.2%	Trade Payables	\$0.14 M		Rates Receivable	\$2.07 M	1.6%
Restricted Cash	\$5.11 M	61.8%	0 to 30 Days		72.0%	Trade Receivable	\$0.01 M	% Outstanding
			Over 30 Days		27.9%	Over 30 Days		99.0%
			Over 90 Days		5.4%	Over 90 Days		50.0%

Refer to 3 - Cash and Financial Assets

Refer to 8 - Payables

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.51 M)	\$3.21 M	\$3.36 M	\$0.15 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$2.02 M	% Variance	YTD Actual	\$2.92 M	% Variance	YTD Actual	\$0.43 M	% Variance
YTD Budget	\$1.97 M	2.5%	YTD Budget	\$3.23 M	(9.6%)	YTD Budget	\$0.17 M	155.3%

Refer to 10 - Grants and Contributions

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)
(\$1.07 M)	(\$0.14 M)	(\$0.40 M)	(\$0.27 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.00 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.00 M		Adopted Budget	\$1.74 M	(99.9%)	Adopted Budget	\$3.58 M	(100.0%)

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.25 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

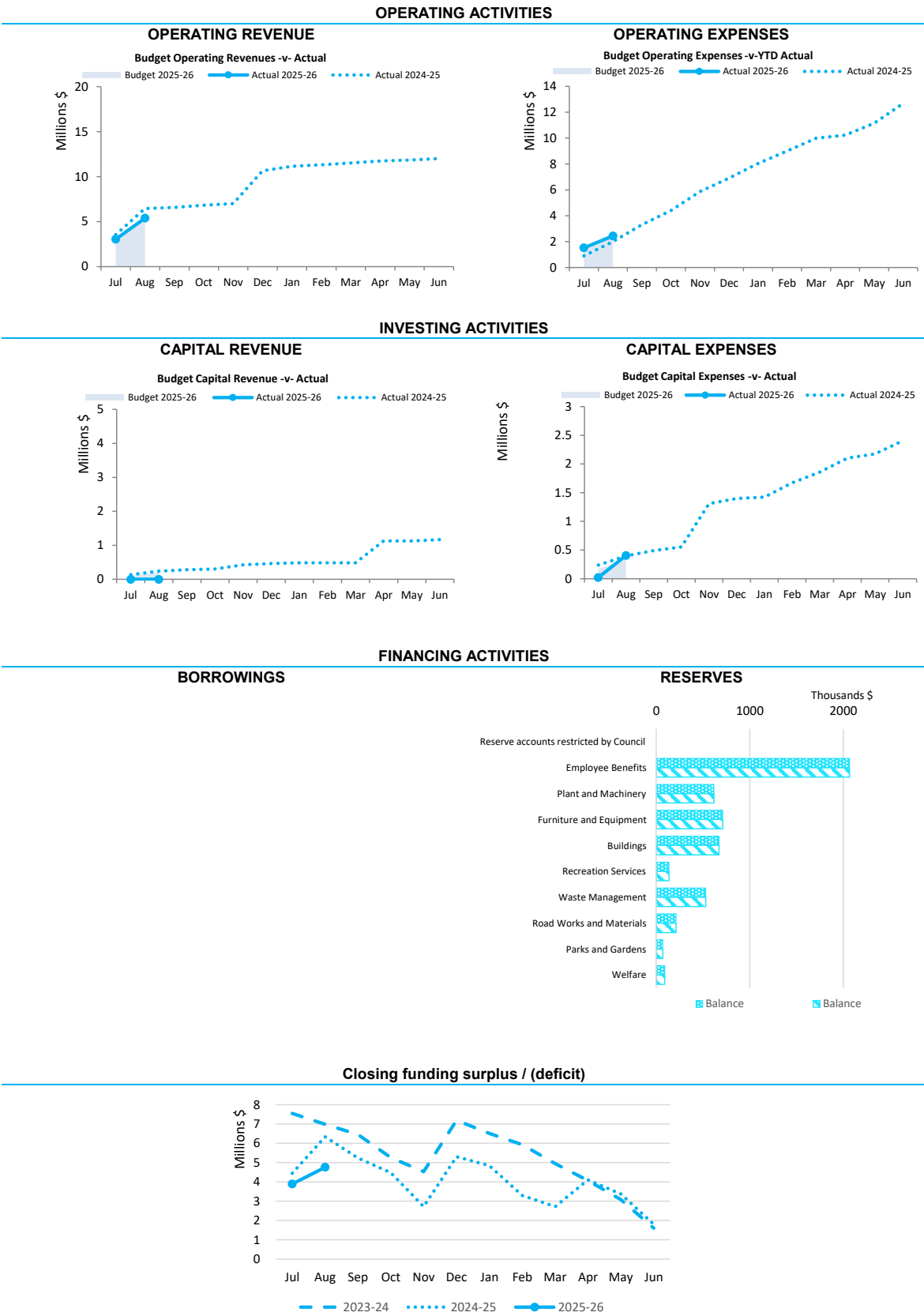
Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$5.11 M
Interest expense	\$0.00 M	Net Movement	\$0.00 M
Principal due	\$0.00 M		

Refer to 4 - Cash Reserves

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

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

2 KEY INFORMATION - GRAPHICAL



**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

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		
Municipal Fund	Cash and cash equivalents	2,072,479	0	2,072,479	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #948	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	3.96%	Oct-25
Municipal Fund FTD #949	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.99%	Nov-25
Trust Fund FTD #141	Financial assets at amortised cost	0	0	0	61,804	Bank-Westpac	4.32%	Sep-25
Community Welfare Fund	Financial assets at amortised cost	1	2,159	2,160	0	Bank-Westpac	Variable	N/A
CWF FTD #236	Financial assets at amortised cost	1,177	24,660	25,838	0	Bank-Westpac	3.95%	Dec-25
CWF FTD #235	Financial assets at amortised cost	0	35,729	35,729	0	Bank-Westpac	4.10%	Dec-25
CWF FTD #234	Financial assets at amortised cost	0	28,726	28,726	0	Bank-Westpac	4.32%	Sep-25
Reserve Fund	Financial assets at amortised cost	27	41,283	41,310	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #362	Financial assets at amortised cost	89,485	1,874,541	1,964,026	0	Bank-Westpac	3.95%	Dec-25
Reserve Fund FTD #356	Financial assets at amortised cost	0	71,536	71,536	0	Bank-Westpac	4.32%	Sep-25
Reserve Fund FTD #357	Financial assets at amortised cost	0	814,390	814,390	0	Bank-Westpac	4.32%	Sep-25
Reserve Fund FTD #358	Financial assets at amortised cost	0	522,127	522,127	0	Bank-Westpac	4.60%	Mar-26
Reserve Fund FTD #359	Financial assets at amortised cost	0	574,848	574,848	0	Bank-Westpac	4.10%	Dec-25
Reserve Fund FTD #360	Financial assets at amortised cost	0	570,839	570,839	0	Bank-Westpac	4.10%	Dec-25
Reserve Fund FTD #361	Financial assets at amortised cost	0	546,896	546,896	0	Bank-Westpac	4.10%	Dec-25
Total		3,163,769	5,107,736	8,271,505	61,804			
Comprising								
Cash and cash equivalents		2,573,079	0	2,573,079	0			
Financial assets at amortised cost - Term Deposits		590,690	5,107,736	5,698,426	61,804			
		3,163,769	5,107,736	8,271,505	61,804			

KEY INFORMATION

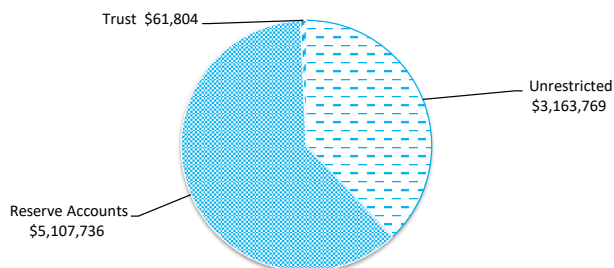
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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



SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Employee Benefits	2,067,292.30	0	0	2,067,292	2,067,292	0	0	2,067,292
Plant and Machinery	617,407.50	40,000	0	657,408	617,408	0	0	617,408
Furniture and Equipment	709,752.95	0	(80,000)	629,753	709,753	0	0	709,753
Buildings	671,211.50	0	(250,000)	421,212	671,212	0	0	671,212
Recreation Services	137,272.76	0	0	137,273	137,273	0	0	137,273
Waste Management	530,234.00	0	0	530,234	530,234	0	0	530,234
Road Works and Materials	212,745.70	540,000	0	752,746	212,746	0	0	212,746
Parks and Gardens	70,543.90	0	0	70,544	70,544	0	0	70,544
Welfare	91,275.00	0	(2,000)	89,275	91,275	0	0	91,275
	5,107,736	580,000	(332,000)	5,355,736	5,107,737	0	0	5,107,737

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non specialised	150,000	0	0	0
Buildings - specialised	190,000	0	13,136	13,136
Furniture and equipment	260,000	49,990	66,313	16,323
Plant and equipment	2,310,000	0	322,074	322,074
Acquisition of property, plant and equipment	2,910,000	49,990	401,522	351,532
Infrastructure - roads	1,739,688	289,818	2,426	(287,392)
Acquisition of infrastructure	1,739,688	289,818	2,426	(287,392)
Total capital acquisitions	4,649,688	339,808	403,948	64,140
Capital Acquisitions Funded By:				
Capital grants and contributions	3,579,240	204,790	0	(204,790)
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	738,448	135,018	403,948	268,930
Capital funding total	4,649,688	339,808	403,948	64,140

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

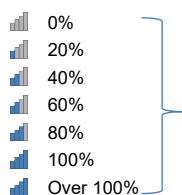
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

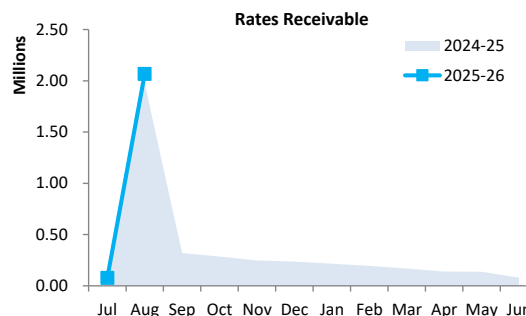


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Building Non Specialised					0
907900	General Housing Upgrade (For Budget Transfer)	150,000	0	0	0
Building Non-Specialised Total		150,000	0	0	0
Building Specialised					0
427900	Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
427900	Replace George Fam Office Blinds	25,000	0	0	0
427900	Replace Metalwork Balustrading	75,000	0	0	0
1117900	Poon Saan Community Hall Renovations	40,000	0	0	0
1127208	Foreshore Padang Bowls Rink Shade (24/25)	0	0	13,136	(13,136)
Building Specialised Total		190,000	0	13,136	(13,136)
Furniture and Equipment					0
427800	Phone System Upgrade	50,000	33,330	649	32,681
1127800	Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0	0
1127800	Playground & Park Upgrades	90,000	0	46,515	(46,515)
1217800	Parks Road Upgrade	100,000	16,660	19,149	(2,489)
Furniture and Equipment Total		260,000	49,990	66,313	(16,323)
Plant and Machinery					0
427500	Toyota Rav4 Replace	60,000	0	0	0
1217500	Bulldozer	550,000	0	94,017	(94,017)
1217500	Grader	500,000	0	87,855	(87,855)
1217500	10T Tipper	275,000	0	0	0
1217500	Multi Tyre Roller	260,000	0	43,559	(43,559)
1217500	Excavator	300,000	0	54,337	(54,337)
1217500	Bitumen Sprayer	365,000	0	40,800	(40,800)
1217500	Freight & Delivery - 24/25 Purchased Plants	0	0	1,506	(1,506)
Plant and Machinery Total		2,310,000	0	322,074	(322,074)
Total Property, Plant & Equipment		2,910,000	49,990	401,522	(351,532)
Infrastructure Roads					0
72943	CRA 25/26	553,391	92,194	0	92,194
72324	CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	0	0	2,426	(2,426)
72605	Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	487,933	81,286	0	81,286
72944	RTR 25/26 - North South Baseline	529,240	88,170	0	88,170
72108	RTR 24/25 - Rocky Point Spur Rd Construction	25,000	4,164	0	4,164
72109	RTR 24/25 - Nursery Rd Construction	50,000	8,328	0	8,328
72111	RTR 24/25 - Sin Sang Rd Reseal	38,000	6,332	0	6,332
72912	RTR 24/25 - Taman Sweetland Crescent Reseal	38,000	6,328	0	6,328
72932	RTR 24/25 - Gaze Road	18,124	3,016	0	3,016
Infrastructure Roads Total		1,739,688	289,818	2,426	287,392
Infrastructure Other					0
Infrastructure Other Total		0	0	0	0
Total Infrastructure		1,739,688	289,818	2,426	287,392
		4,649,688	339,808	403,948	(64,140)

6 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year		80,521
Levied this year		2,019,542
Less - collections to date	107,184	(33,051)
Gross rates collectable	107,184	2,067,012
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	2,067,012
% Collected	0.0%	1.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	111	3,048	2,134	5,288	10,581
Percentage	0.0%	1.0%	28.8%	20.2%	50.0%	
Balance per trial balance						
Trade receivables	0	111	3,048	2,134	5,288	10,581
Total receivables general outstanding						10,581

Amounts shown above include GST (where applicable)

KEY INFORMATION

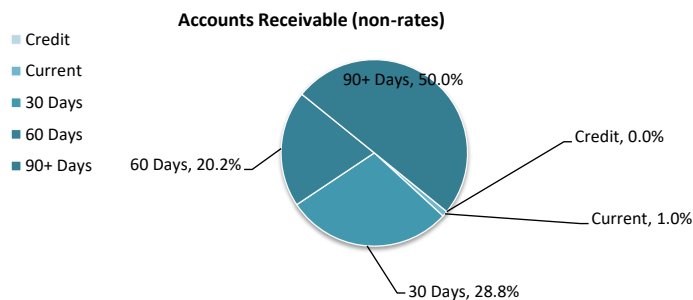
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,107,736	500,000	0	5,607,736
Financial assets at fair value through profit and loss	18,580	0	0	18,580
Inventory				
Fuel & Materials	931,070	16,247	(18,390)	928,927
Other assets				
Prepayments	13,502	0	0	13,502
Accrued income	17,787	0	(17,787)	0
Total other current assets	6,088,675	516,247	(36,177)	6,568,745
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.

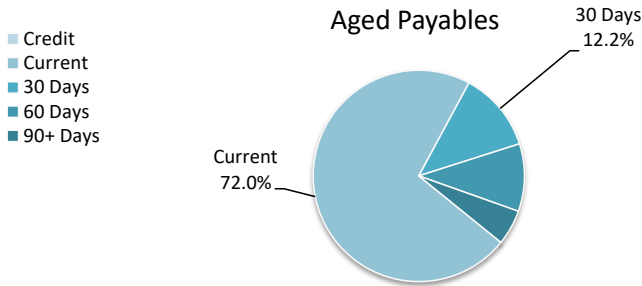
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	102,343	17,359	14,693	7,665	142,060
Percentage	0.0%	72.0%	12.2%	10.3%	5.4%	
Balance per trial balance						
Sundry creditors	0	102,343	17,359	14,693	7,665	142,060
Other payables		(60)				(60)
Payroll suspense		120,977				120,977
Total payables general outstanding						262,977
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

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866	0	0	0	29,866
Capital grant/contributions liabilities		574,878	0	0	0	574,878
Total other liabilities		604,744	0	0	0	604,744
Employee Related Provisions						
Provision for annual leave		1,129,310	0	0	0	1,129,310
Provision for long service leave		1,045,082	0	0	0	1,045,082
Total Provisions		2,174,392	0	0	0	2,174,392
Total other current liabilities		2,779,136	0	0	0	2,779,136

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.

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	31 Aug 2025	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	Revenue	\$	Actual
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	6,810,000	2,281,350	2,278,261
CI Fisheries Management Grant	0	0	0	0	0	435,362	72,530	0
Housing Support Program	0	0	0	0	0	738,500	123,034	51,900
Australia Day Grant	0	0	0	0	0	14,000	2,332	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	998	0
Indian Ocean Cultural Exchange Grant	21,560	0	0	21,560	21,560	21,560	3,592	0
Parks Road Upgrade	0	0	0	0	0	904,203	150,700	0
	27,560	0	0	27,560	27,560	8,929,625	2,634,536	2,330,161
Contributions								
Commonwealth Community Service Obligations (IMO)	0	0	0	0	0	594,475	594,475	594,475
Australia Day Contribution	0	0	0	0	0	1,000	166	0
Bus Service Contribution	0	0	0	0	0	30,000	4,998	0
	0	0	0	0	0	625,475	599,639	594,475
TOTALS	27,560	0	0	27,560	27,560	9,555,100	3,234,175	2,924,636

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD
	1 July 2025		(As revenue)	31 Aug 2025	31 Aug 2025	Revenue	Budget
	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies							
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	99,960
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	389,934	0	0	389,934	387,934	100,000	16,660
Road to Recovery	186,944	0	0	186,944	186,944	529,240	88,170
Rarks Road Upgrade	0	0	0	0	0	2,350,000	0
	576,878	0	0	576,878	574,878	3,579,240	204,790
							0

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2025

12 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 August 2025
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	61,804	0	0	61,804
	61,804	0	0	61,804