



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 21 October 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 16 September 2025 (pg 1-9)
 - 7.2 Minutes of the Special Council Meeting held 20 October 2025 (to be tabled at the meeting)
 - 7.3 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 Review of Council Committees (pg 10-19)
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – September 2025 (pg 20-26)
 - 10.2.2 Financial Statements – September 2025 (pg 27-48)
 - 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**
 - 13.1 CEO Performance Appraisal (pg 50-70)
- 14 Closure of Meeting**
- 15 Date of the next Ordinary Meeting**
18 November 2025



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 16 September 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

Deputy President

Councillors

Cr Gordon **THOMSON**

Cr Azmi **YON**

Cr Kee Heng **FOO**

Cr Philip **WOO**

Cr Hafiz **MASLI**

Cr Vincent Cheng-Siew **SAW**

Cr Kelvin Kok Bin **LEE**

Cr Swee **TUNG**

Cr Steve **PEREIRA**

Chief Executive Officer

Director Planning, Governance & Policy/Minute Taker

Director Community/Recreation Services

Assistant Director of Finance & Corporate Services

David **PRICE**

Chris **SU**

Olivier **LINES**

Wei **HO**

- 2.2 **Leave of Absence**

- 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 David WATCHORN of 10 Rocky Point Crescent raises questions around the August 2025 vet visit funded by the Shire of Christmas Island.

Question 1 – David WATCHORN stated that he had written to the Shire requesting further information on the vet visit and informs the meeting he had not received a response to date. Put to the meeting that the Christmas Island environment is very important and requested the Shire to inform him as to the scientific basis of their decision to engage a vet for the cat desexing program in August 2025.

Cr THOMSON responded that the basis for Council's decision to progress with the cat desexing visit was based on the evidence from the Youth Advisory Council submissions on the matter. Their evidence went to the mental health of young people and to their improvement should they be able to follow the local cat law and keep cats legally. The local cat law was produced from public consultation and scientific input. Summarized that denying people the opportunity to follow the law imposed on them was poor public governance.

21 cats had been treated and now can be kept inside their registered houses. Cr THOMSON put to the meeting that taking the cats out of the jungle and into the control of a household to be kept indoors as per the local cat law may not present such a detriment to the environment. Cr THOMSON concluded that SOCI's position was to enable a person to follow the law.

Question 2 – How were risks such as toxoplasmosis assessed, and how will ongoing animal welfare be managed in compliance with the local cat law and the WA Animal Welfare Act (2002) without a permanent vet?

Cr THOMSON put that the question leads to a position that the decision Council took to commit to the cat program is not supported.

Question 3 – How does this program align with the long-standing goal of feral cat eradication?

Cr THOMSON advised that all cats that are not chipped are subject to the feral cat eradication program.

Question 4 – What is the justification for using ratepayer and taxpayer funds on a program that appears inconsistent with eradication goals?

Cr THOMSON advised that the meeting has answered those questions already, referred to the mental health issue raised by YAC.

Question 5 – After 15 years of weak enforcement, what has changed? What new measures will guarantee compliance and accountability? How many permits have been issued?

CEO confirms that it is 21 cats that have been desexed during the August 2025 program. Cr THOMSON responded that the cat workshop led by the visiting vet team comprehensively provided guidance into the accountability and responsibility of pet ownership. The workshop covered the process of chipping, desexing, registration and tattooing with the vet and the Shire facilitator.

Question 7 – Were the cats that were treated confirmed healthy and free from Toxoplasmosis; are they healthy?

Cr THOMSON provided that the health of the cats were assessed by the vet who has a record of the patient cats now for his veterinary service's files. Cr THOMSON noted that keeping cats perpetually indoors, as is required by the local cat law, would drastically reduce their chance of exposure to toxoplasmosis.

Question 8 – What programs does the Shire pursue to address youth mental health matters?

Cr THOMSON responded that the local government does not pursue any clinical services.

Question 9 – David WATCHORN asked why was his name publicly shared with the school and under what authority was this done?

Cr THOMSON confirmed that David WATCHORN was referring to the correspondence he sent to the Hon. Marion SCRYMGOUR in August. This correspondence was at the member's request for additional information regarding a stream of contact with her electorate office raising concerns and objections about the vet program on Christmas Island, requesting it to stop. Cr THOMSON recounted that for several days there was heated campaigning against the Council's decision which involved widespread requests for the vet visit to be axed.

The campaign ended up at the school where students had been told that the vet 'would be arrested' if he were to fix a cat, and that people would be 'fined and arrested' if they were to bring a cat for the vet's attention. A misinformation campaign was underway involving school children. Cr THOMSON expressed that it was 'offensive to me' that children had suffered this misinformation campaign.

Cr THOMSON stated David WATCHORN's name was not mentioned in the letter, and that he was a cc to it. Cr THOMSON stated that he wished David WATCHORN to know the contents of the letter and did not state in the letter that David WATCHORN had been offensive. Cr THOMSON summarized that David WATCHORN's method of contacting the Minister to raise grievances was not unusual, and often followed on island.

Cr THOMSON concluded that it was troubling to see this misinformation campaign which potentially could have resulted in people not complying with the law; there was work to be done to correct this information and so the letter was sent to the honourable member with its request to be distributed through the school network. Cr THOMSON put that the cc'ing of the letter to David WATCHORN was in his view a transparency and that it is regrettable he feels aggrieved by the action; the Shire President did not see an issue with keeping a party informed who is so passionate about the situation.

David WATCHORN exited the meeting, stating that it was 'disgraceful' that the Shire President was not answering the questions put. Cr THOMSON requested that David WATCHORN withdraw that comment; David WATCHORN exited the meeting without a response to that request.

- 4.2 Cr PEREIRA asked if the Shire was responsible for the walking trail between Taijin House and Territory Day Park?

CEO David PRICE advised that Shire was not responsible for the trail; it was the Commonwealth's responsibility.

Cr THOMSON provided that the Shire built the trail initially but that the Commonwealth is responsible for the maintenance. Provided a history of the joint SOCI-Parks collaboration on the initial development of the trail. Both agencies observed that there was no way to traverse between the two points easily; Parks officer Alisdair GRIGGS had at one point a team of research students who would benefit from access. SOCI requested Commonwealth permission to construct the infrastructure for a trail, and did so when permission was granted.

CEO PRICE advised that it will be raised with IOTA.

- 4.3 Cr PEREIRA requested to know if there was an update for shade cover at the park adjacent to Kookai'z Cafe?

Director of Community Services Oliver LINES advised that the shade cover had been ordered, in addition to some for the foreshore padang.

- 4.4 Cr Mel TUNG requested an update regarding the maintenance of new park equipment in Drumsite.

Director of Community Services Oliver LINES advised that the Parks and Gardens team had been regularly assessing the new play modules; he had also inspected it recently and it seemed in good order. A wasp nest had been removed which he noted may need to be a regular occurrence for that area.

- 4.5 Cr YON raised feedback from the community about the recent incident of hate-speech graffiti at Lily Beach. Community members had sighted the hate-speech and informed the Shire and the AFP where a report was made. The matter is now under investigation. Cr YON noted recent narratives in the Australian news in this era with the effects of social media amplifying extremist viewpoints.
- 4.6 Cr MASLI asked about the progress on the second Silver City Park? Director for Community Services advised that council was working through the park program with assets for each park. CEO David PRICE advised that the mid-year budget review could be a time to make adjustment to the park program.

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

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr LEE **Seconded: Cr SAW** **Res. No: 74/25**

That Council adopt the unconfirmed minutes of the 19 August 2025 Council Meeting.

Carried: 9/0

For: Cr THOMSON Cr YON Cr FOO Cr MASLI
Cr WOO Cr TUNG Cr PEREIRA Cr LEE
Cr SAW

Against

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

- 8.1 President Gordon THOMSON reads out the Shire report to the AFP prepared by Director for Policy Chris SU in relation to the hate speech appearance on the halal bbq signage at Lily Beach.

Shire became aware of a racially and religiously offensive graffiti defacement at approximately 9.00pm on Friday 12th September. Councillor Azmi Yon reported a photo to Shire staff Chris Su of a Halal BBQ sign at Lily Beach defaced with upsetting symbols and wording. He had received the photo from some local youth earlier that evening. Chris Su informed Cr Yon that he would make a report to the police the next day.

President THOMSON had met with the presidents of the Islamic Council of Christmas Island and the Malay Association of Christmas Island on the morning of Saturday 13th September at the Malay Club to discuss the matter.

Community members met at the AFP offices at 1400 on Saturday 13th September, with Chris Su in attendance to make the official Shire report of racially offensive graffiti as required by local governments. The AFP requested Shire to advise when the last time Shire staff may have cleaned the toilets in the area? Chris Su advised that he would find out after the meeting.

Chris Su met with the relevant staff member Mr Rashid Saptu who advised that he had cleaned the toilet onsite at 1500 on Thursday 11th September. He had not noticed anything unusual.

On 16 Sept 2025 Chris Su called Lisa Preston to ask if she or her tour guests had visited the site on Friday 12th September and had seen anything? Lisa reported that she had seen the graffiti a week earlier on Saturday 6th September when she was there with tour guests. She had made a note to report it to Shire, but it had slipped her mind afterwards. She recounted that other tour guests had mentioned distressing graffiti at the Lily Beach site earlier that week; she had not known what they were talking about realizing only on Saturday 6th September when she was there herself.

A large amount of the graffiti was erased off by the public over the weekend of 13th and 14th September, however still partially visible Monday morning. Shire staff used acetone on Monday 15th September to clear away the graffiti completely.

Shire updated Officer Rebecca Kelly by email on Tuesday 16th Sept advising the AFP of this updated information from Lisa Preston around dates. Shire also requested that the AFP log the picture of the graffiti with the WA Police Graffiti Task Force for their state-wide graffiti register in hopes it may be a clue to assist investigations into hate-speech graffiti by WA police on the mainland.

Shire is awaiting an incident report number from the AFP for our records.

8.2 President Gordon THOMSON advised that clean energy development will be discussed later in the meeting, should councillors accept a new item of business.

8.2 President Gordon THOMSON provided an update from the WA Electoral Commission. They had not been able to deliver the election materials, including the ballots to the island. The WAEC had planned for the material to arrive on the flight of that day, Tuesday 16th Sept 2025.

This frustrates the ability to begin the gazetted early voting for Wednesday 17th September 2025. WAEC are responsible for the logistics and execution of the 2025 Local Government Election on Christmas Island.

8.4 President Gordon THOMSON thanked Cr Vincent SAW and Cr Phillip WOO on behalf of the Shire of Christmas Island for their years of service as councillors at the Shire. He stated that it takes a great deal to respond to the call for public service over the many years that they did so. He thanked the two councillors on behalf of the Council.

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

Council Resolution

Moved: Cr FOO

Seconded: Cr SAW

Res. No: 75/25

That Council receive the expenditure totalling \$1,329,030.56 as presented in August 2025 Schedule of Accounts.

Carried: 9/0

For:
Cr THOMSON
Cr WOO
Cr SAW

Cr YON
Cr TUNG

Cr FOO
Cr PEREIRA

Cr MASLI
Cr LEE

Against**10.2.2 Financial Statements – August 2025****Council Resolution****Moved: Cr MASLI****Seconded: Cr LEE****Res. No: 76/25**

That Council receives the Financial Statements of August 2025.

Carried: 9/0

For: **Cr THOMSON** **Cr YON** **Cr FOO** **Cr MASLI**
 Cr WOO **Cr TUNG** **Cr PEREIRA** **Cr LEE**
 Cr SAW

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****12.1 Resolution to add new business regarding the Lily Beach incident****Council Resolution****Moved: Cr MASLI****Seconded: Cr YON****Res. No: 77/25**That a resolution dealing with the Community Consultative Committee's request to facilitate the community solidarity bbq for Saturday 20th September 2025 be accepted to the meeting.**Carried: 9/0**

For: **Cr THOMSON** **Cr YON** **Cr FOO** **Cr MASLI**
 Cr WOO **Cr TUNG** **Cr PEREIRA** **Cr LEE**
 Cr SAW

Against

12.1.2 Cr Azmi YON spoke to motion. Cr YON stated that the Lily Beach incident was 'nonsense' and had no place in Christmas Island or anywhere else. He reported that he met with the AFP on Saturday 13th September to report the matter.

Cr Hafiz MASLI spoke to the motion. Cr MASLI noted the rise of 'fear mongering' in online spaces in particular with anti-multiculturalism, anti-immigration and Islamophobia.

Cr Gordon THOMSON referred to the report tabled by Australia's first Special Envoy to Combat Islamophobia in Canberra this month; it showed that incidents of Islamophobia were increasing.

Councillors noted the coinciding of the appearance of hate-speech graffiti with the August 31st March for Australia protests on the mainland. Council agreed on the importance of reinforcing multiculturalism in an anti-racism strategy and that incidents like hate-speech needed to be confronted and called out.

Cr Gordon THOMSON referred to the body of work the WA Equal Opportunity Commission officer Stephen Goodall has completed on Christmas Island over the years. An opportunity for outside facilitation and collaboration would be welcomed. Council agreed.

12.2 Resolution on Community Solidarity BBQ for Saturday 20th Sept 2025

Council Resolution

Moved: Cr MASLI

Seconded: Cr YON

Res. No: 78/25

That the Shire support the CCC's resolution and facilitate the community solidarity bbq for Saturday 20th September 2025.

Carried: 9/0

For:
Cr THOMSON
Cr WOO
Cr SAW

Cr YON
Cr TUNG

Cr FOO
Cr PEREIRA

Cr MASLI
Cr LEE

Against

12.3 Resolution to add new business regarding the Clean Energy Development

Council Resolution

Moved: Cr MASLI

Seconded: Cr YON

Res. No: 79/25

That a new item of business regarding clean energy development be added.

Carried: 9/0

For:
Cr THOMSON
Cr WOO
Cr SAW

Cr YON
Cr TUNG

Cr FOO
Cr PEREIRA

Cr MASLI
Cr LEE

Against

12.3.1 President Gordon THOMSON distributed and read the '*Report to Ordinary Monthly Meeting of the Council of the Shire of Christmas Island 16 September 2025.*'

In November 2022 the Shire of Christmas Island resolved to collaborate with the Commonwealth to develop a decarbonisation policy for the island – *the Christmas Island Clean Energies Strategy*.

Throughout our advocacy for the Clean Energies Strategy, the Shire has maintained key principles to all decision-making about transitioning to renewable energy for power supply.

Principle 1 – Public Goods like the Indian Ocean Territories Power Service (IOTPS) must be owned and operated by the democratically elected government for the benefit of the community. Essential services like out energy supply should not be privatised for the profit of companies.

Principle 2 – There must be deliberative public consultation about the Clean Energies Strategy and any associated decisions pursuant to it. Like the making of the Fisheries Management Ordinance and the creation of the Christmas Island Marine Park, we expect consultation will mean the community will be engaged in accordance with the principles of co-design.

The Commonwealth's actions to date have been consistent with the principles adopted by the Shire. For example the tender document *Feasibility Study on Decarbonising the Electricity Supply in the Indian Ocean Territories 2025 ADDENDUM No.2 Supplementary Information*, provides for the Shire of Cocos (Keeling) Islands and Christmas Island to be consulted as the key stakeholders in the feasibility study. The successful tenderer has yet to be announced.

However during the same period Google has been talking to the mine about PRL setting up a business as a supplier of renewable energy to the Google project. If that is allowed to happen, it would mean the Commonwealth releasing land to PRL to supply power to the proposed Google Data Centre. This would be most detrimental to the interests of Christmas Islanders, although no doubt profitable for PRL.

12.3.2 Cr TUNG requested additional background.

Cr THOMSON advised that services such as power, water, education and health are provided by the Commonwealth Government. The Albanese Government was elected in 2022 with a platform of decarbonising energy. Council welcomed this in 2022 and sought to align its planning instruments in accordance with this goal which has an impact on other matters such as climate change and in turn its impact on housing planning and development.

On Christmas Island this involved the transition from diesel fossil fuels to solar and wind options.

Cr THOMSON summarised put that if this transition involved the privatisation of energy with prices to be dictated by a private company, it would be to the long-term detriment of the community. Governments are elected to provide services to the people that elect them; Cr THOMSON put that as a local council we have to ensure that the community is looked after in this respect.

Cr THOMSON put that the principle is that the necessary services to life are best managed for the people and not for profit. Cr THOMSON referred again to the *Feasibility Study on Decarbonising the Electricity Supply in the Indian Ocean Territories 2025 ADDENDUM No.2 Supplementary Information* which requires feedback contribution from the two local governments.

Cr TUNG requested to know if Shire knew of a position from the Shire of Cocos (Keeling) Islands?

Cr THOMSON responded that Shire has yet to speak to SOCKI; an opportunity will arise when the *Feasibility Study* begins. Cr THOMSON put that the SOCKI would be understandably interested in the climate change aspect of the *Feasibility Study* and the impacts that has on CKI.

Cr PEREIRA noted that Defence had interests on Cocos (Keeling) Island around climate change and overall operational logistics on CKI.

Cr Kelvin LEE noted the overall alignment of the Australian Government's Net Zero 2050 plans and the United Nation's goals in this area. Cr LEE noted at one stage service delivery at the Immigration Detention Centre was undertaken by the public service. With the privatisation of human services in the immigration sector, it has seemingly come out to a larger bill for the tax payer than had it been kept in the civil service. Cr LEE put that privatisation doesn't necessarily mean more efficient service delivery.

Cr PEREIRA put forward that reportedly Google had not been able to make inroads with IOTPS on the energy requirements that it needed, hence reached out to PRL to seek to develop an arrangement. Cr PEREIRA stated that he understood a company's need to seek alternative solutions in its development hurdles.

Cr THOMSON advises that SOCI has been engaged with Google since 2023, has discussed the matter at the Minister for Territories’ office and noted the Prime Minister’s Office interest in the matter. Cr THOMSON put that not all reporting on matters like this on Christmas Island can be accepted at face value to be factual or timely. A consistent narrative is rare.

Cr PEREIRA put that it is a complex matter that presented a possibility for LGA and Commonwealth to work with Google to leverage an outcome for the benefit of Islanders? Cr THOMSON put that the motion is for council to maintain its position on considering the continuation of public goods for the public by the public service, not to consider a Public-Private-Partnership (PPP).

Cr LEE recalled that Public-Private-Partnerships in energy in South Australia resulted in the collapse of their electrical grid.

12.3 Resolution on Clean Energy Development

Council Resolution				
Moved: Cr MASLI		Seconded: Cr SAW		Res. No: 80/25
That the Shire of Christmas Island Council remains resolutely opposed to the privatization of energy supply on Christmas Island at any stage of generation and distribution. The Council reiterates our opposition to the privatization of any services currently provided to our community by the Commonwealth. We call on the Minister for Territories to provide the assurance that the Commonwealth will protect the community's interests in public goods, assure us that the Commonwealth will not release land to, or permit in any form, any private sector entity to operate renewable energy facilities in the Territory of Christmas Island, and commit to continue the feasibility study of decarbonising the electricity supply in the IOTs.				
Carried:	7/0			
For:	Cr THOMSON Cr WOO	Cr YON Cr LEE	Cr FOO Cr SAW	Cr MASLI
Against	Cr PEREIRA	Cr TUNG		

13 BEHIND CLOSED DOORS

14 CLOSURE OF MEETING

The Shire President closed the meeting at 8.25 pm

15 DATE OF NEXT MEETING: 21 October 2025



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 21 October 2025
AGENDA REFERENCE	10.1.1
SUBJECT	Review of Council Committees
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.4.1, 2.4.2, 2.4.5, 2.4.6 2.4.7, 2.4.10, 2.4.11, 2.4.12
INTEREST DISCLOSURE	Nil
DATE OF REPORT	16 October 2025
AUTHOR	David Price, Chief Executive Officer
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council resolves to appoint councillors to the following Committees and Concept Forums:

1. **Community Consultative Committee ****
 - a) Retain the Community Consultative Committee with the functions, membership and powers as established and shown in Attachment 1.*
 - b) Appoint the Shire President, Cr _____ and Cr _____ as the Councillor representatives on the Community Consultative Committee. *
 - c) Invite nominations representative from the member organisations of the Community Consultative Committee.
2. **Community Welfare Fund Management Committee ***
 - a) The Community Welfare Fund Management Committee with the functions, membership and powers as established and shown in Attachment 1.*
 - b) Appoint Cr _____ and Cr _____ as the Councillor representatives on the Community Welfare Fund Management Committee.*
3. ***The Islander* Editorial Group**
 - a) Appoint the Shire President and Cr _____ as Councillor representatives on *The Islander* Editorial Group.
4. **Cemeteries Management Reference Group**
 - a) Appoint Cr _____, Cr _____ and Cr _____ as the Councillor representatives on the Cemeteries Management Reference Group.
 - b) Invite nominations for a serving representative from the member organisations of the Cemeteries Management Reference Group.
5. **Community Cultural Planning & Heritage Reference Group**
 - a) Appoint Cr _____ as the Councillor representative on the Cultural Planning & Heritage Committee
6. **Audit, Risk and Improvement Committee***

- a) That all current councillors be appointed to the Audit Committee in accordance with section 7.1A of the Local Government Act (CI) 1995.*
 - b) Retain the powers and functions as prescribed by section 7.1A of the Local Government Act (CI) 1995 and,
 - c) That the Director Finance and Administration attend the Audit Committee meetings in the capacity as ex – officio.
7. The Senior Citizens Centre Advisory Committee with the functions, membership and powers as established and shown in Attachment 1.**
- a) Appoint Cr _____ and Director of Recreation Services and Training as the Council representatives on the Senior Citizens Centre Advisory Committee. *
 - b) Invite nominations for serving representative from the member organisation of the Christmas Island Seniors Association.

8. Fisheries Management Committee **

The composition of the committee is:

- a) Cr _____, Cr _____ and Cr _____ as the Councillor representatives, the CEO and Director for Planning, Governance and Policy as the employee representatives,
- b) That Council and seeking applications from members of the public to join the Shire of Christmas Island Fisheries Management Committee.

The Terms of Reference of the Shire of Christmas Island Fisheries Management Committee is:

“To inform and advise the Shire and the Christmas Island Community on Fishery Management issues, direction, policy and where appropriate alternative direction to the proposed *Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022.*”

BACKGROUND

The Local Government Act 1995 (WA) (CI) prescribes the requirements for establishing and administering Council committees. Tenure of the committee membership expired at the election held on 18 October 2025. The new Council is to decide which committees it wants to retain and to establish the committee membership. The Audit Risk and Improvement Committee is a mandatory appointment for a *minimum* of 3 all councillors in accordance with section 7.A1 of the Local Government Act (CI) 1995 although Council can resolve to have all councillors appointed. The CEO is not included as a member of the Audit Committee in accordance with section 7.1A (3) of the Local Government Act 1995 (WA) (CI).

In addition to committees, Council may establish other less formal groups such as concept forums. The Department of Local Government provides the following information on concept forums.

Concept forums involve elected members and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are some time away from being presented to council for decision. In discussing such issues, staffs are looking for guidance from the elected members as they research the matter and draft the report. Elected members and staff are also looking to present ideas and concepts for future consideration. If the response is favourable staff can proceed with their research and eventually report on the matter.

COMMENT

The Shire of Christmas Island maintains the following Committees and Concept Forums

Committees either statutory or created under s.5.8 of the Act

****Community Consultative Committee**
Community Welfare Fund Management Committee
Audit Risk and Improvement Committee (statutory)
****Senior Citizens Centre Advisory Committee**
****Fisheries Management Committee**

**** These committees will have their presiding member appointed by the Council once nomination to those committees has been endorsed by Council.**

The local government must appoint a member of a committee to be the presiding member of the committee.

** Absolute majority required.*

Concept Forums

Islander Editorial Group
Cemeteries Management Reference Group
Cultural Planning and Heritage Reference Group

- The Community Consultative Committee (CCC) has been operating effectively since establishment. Its functions are to review and provide feedback on the provision of state services on the island by the Commonwealth and to make recommendations thereof. It also discusses matters of an island-wide impact. The Commonwealth has withdrawn the annual funding grant for the CCC in 2013/14 and therefore Council operates the CCC as a stand alone committee of Council whereby no funding assistance is provided by the Commonwealth. The functions and current membership of the CCC are detailed in Attachment 1.
- The Community Welfare Fund (CWF) Management Committee is an expansion of the role of the Community Welfare Committee to include broader identification of welfare needs within its function. The functions and current membership are detailed in Attachment 1.
- The establishment of an Audit Risk and Improvement Committee is mandatory under section 7.1A of the Local Government Act (CI) 1995. A minimum of 3 Councillors are required to be on the committee, however the previous arrangement has been to have all Councillors on the committee along with the Director of Finance and Administration in an ex – officio capacity. The CEO is excluded from attending Audit Committee meetings.
- The Senior Citizens Centre Advisory Committee was established in June 2015 to manage the new Senior Citizens Centre when it is completed. It opened in January 2016 with the committee organising furniture fitout for the facility. The Director of Community Services supports this committee which focuses on seniors wellbeing and programming to support as such including the Seniors Week celebrations.

- The Fisheries Management Committee was created in 2020 as a result of reforms in the management of fisheries on Christmas Island with the *Christmas Island Fisheries Ordinance 2020* coming into place to replace the standing state laws in 2020. It is formed of three Councillors, the CEO, Director of Policy and members of the community who respond to an expression of interest.
- *The Islander* Editorial Group oversees the editorial content of *The Islander* and is guided by *The Islander* Editorial Policy. The Group may invite any other person to assist or advise the group as required from time to time. This group is not a formal committee of Council but is what is known as a concept forum. Council has previously resolved to appoint Councillors to this group (that includes the Shire President), along with the CEO and DCS.
- The Cemeteries Management Reference Group oversees the in currency *Cemeteries Management Plan*. The functions of the reference group are to consider and make recommendations about the implementation of the *Cemeteries Management Plan*.
- The Cultural Planning & Heritage Reference Group was established in 2007. It liaises with heritage consultants and seeks to assist the communities' many cultural needs. The functions and current membership are detailed in Attachment 1.

STATUTORY ENVIRONMENT

Sections 5.8, 5.9 and 5.10 of the Local Government Act 1995 (WA) (CI) and the SOCI Standing Orders Local Law 2000 apply. Council Committees are governed by a range of legislative requirements regarding the keeping of minutes, notice of meetings and delegations etc.

Section 5.12 of the Local Government Act 1995 (WA) (CI) The local government must appoint* a member of a committee to be the presiding member of the committee.

* *Absolute majority required.*

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. Council committees provide a formal means for input by Councillors, officers and community organisations into operational matters, some of which may relate to Council policy.

FINANCIAL IMPLICATIONS

There are no significant financial implications arising from this matter.

STRATEGIC IMPLICATIONS & MILESTONES

An overall goal of the Council is to work with others to achieve social, economic and physical environment outcomes and actions.

CONSULTATION

No consultation is required other than contact with nominated organisations inviting nomination for representation.

VOTING REQUIREMENTS

Where indicated by * an Absolute Majority is required otherwise Simple Majority.

ATTACHMENT

1. Committees and Concept Forums of Council – Name of Committee/Concept Forum, functions, membership and powers.
2. Sections 5.8, 5.9 & 5.10 of the Local Government Act (CI) 1995

ATTACHMENT 1.**COMMITTEES OF COUNCIL**

COMMITTEE NAME	COMMITTEE FUNCTION (S)	COMMITTEE MEMBERS	COMMITTEE POWERS
Community Consultative Committee (CCC)	• To review and make recommendations about the impact, application and administration of the applied WA laws on its own motion or by referral from Council or the CEO • To review and make recommendations about the performance of WA government agencies providing services under formal or informal SDAs on its own motion or by referral from Council or the CEO • To review and make recommendations about the application of Commonwealth law and “state-type services” provided by the Commonwealth on its own motion or by referral from Council or the CEO • To review and make recommendations about any Council policy the subject of community consultation as referred to it by Council or the CEO • To meet with Commonwealth and State Government representatives about the application of laws and service provision for information and feedback • To establish sub-committees and working groups to facilitate consideration of any matter for report back to the committee • To facilitate effective communication and information exchange between the Christmas Island community and the Minister for Territories. • To provide advice on significant issues involving decisions by the Australian Government. • To promote effective decision making about significant issues concerning the direction and development of Christmas Island. • To promote engagement, cooperation and agreement between the Government and the community about decisions that have significant impact on the Island.	• Shire President • 2 Councillors • CEO Director of Planning, Governance and Policy Following endorsement by Council, a representative from the following groups should they nominate one - • Union of Christmas Island Workers • Phosphate Resources Limited • Chinese Literary Association • Islamic Council of CI • CI Women’s Association • Poon Saan Club • Malay Association of Christmas Island • SOCI Youth Advisory Council • Christmas Island Neighbourhood Centre (CI	No delegated powers. Recommendation to Council for its decision.

COMMITTEE NAME	COMMITTEE FUNCTION (S)	COMMITTEE MEMBERS	COMMITTEE POWERS
		Resource Centre) - CI Christian Fellowship - CI Tourism Association	
Community Welfare Fund Management Committee	1. Manage the Community Welfare Fund by: - Sourcing or recommending ways to obtain additional funds - Promoting the existence of the Fund and its assistance criteria - Assessing applications for welfare assistance in accordance with the guidelines - Approve grants of up to \$1,000 for applicants who the Committee deems requires assistance and report these approvals to Council - Recommend to Council welfare fund assistance to individuals/charitable organisations for amounts over \$1,000 2. Identify areas of welfare need and recommend ways for the Council to meet these needs either directly or in partnership with others.	2 Councillors - Chief Executive Officer	Delegated power to decide amounts up to \$1,000. Recommendation to Council for its decision for amounts over \$1,000. Pursuant to s 5.23 of the Local Government Act 1995 (WA) (CI) these meetings are not open to the public as they concern the personal affairs of persons. Action Officer: CEO
Audit Risk and Improvement Committee	- Recommend the appointment of the auditor to Council (LGA section 7.3 (1)) - Assist its auditor and ensure audits are conducted successfully and timely (LGA section 7.12 A (1)) - Examine the audit report and ensuring appropriate action is taken (LGA section 7.12A (2)) - Preparing reports on actions taken and forwarding to the Minister - Meet with its auditor at least once a year(LGA section 7.12 A (3))	- All Councillors - Director Finance & Administration (MFA as ex officio)	In accordance with Local Government Act 1995 (WA) (CI) Section 7.1A Action Officer: DFA
Christmas Island Senior Citizens Centre Advisory Committee	- to ensure efficient and effective management of the Senior Citizens Centre; - to encourage the provision of activities and services which reflect the diverse needs; and interests of older residents;	1 councillor - Director of Recreation Services and Training 4 members of the	No delegated power for any financial functions with recommendation to

COMMITTEE NAME	COMMITTEE FUNCTION (S)	COMMITTEE MEMBERS	COMMITTEE POWERS
	- to encourage maximum use of the Senior Citizens Centre; - to provide information, advice and recommendations to Council on issues of concern to older people living or working on the Island; - to enhance the quality of life for older people on the Island through improved services, access, and opportunity for communication and discussion.	Christmas Island Seniors Association	Council for decision. Committee to manage bookings of Centre.
Fisheries Management Committee	To inform and advise the Shire and the Christmas Island Community on Fishery Management issues, direction, policy and where appropriate alternative direction to the proposed <i>Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022</i>	3 Councillors - CEO - Director of Governance, Research, Policy and Grants - Members of the public by resolution of Council following advertising	No delegated power. Recommendation to Council for its decision. Action Officer: DGRPG

CONCEPT FORUMS OF COUNCIL

FORUM NAME	FORUM FUNCTION (S)	FORUM MEMBERS	FORUM POWERS
<i>The Islander</i> Editorial Group	To oversee the editorial content of <i>The Islander</i>. The group may invite any other person to assist or advise the group as required from time to time. It is a Concept Forum and not a formal committee of Council.	- Shire President 1 Councillor - CEO - Director of Governance, Research, Policy and Grants	In the event of any disagreement the President as the Publisher of the newspaper, has the final decision on editorial content. Action Officer: CEO
Cemeteries Management Reference Group	To advise Council officers in the implementation of the Cemeteries Management Plan. It is a Concept Forum and not a formal committee of Council.	3 Councillors - CEO - Director of Governance, Research, Policy and Grants - Catholic Church representative (subject to endorsement of nomination)	No delegated power. Recommendation to Council for its decision. Action Officer: DGRPG

		by Council • Christian Fellowship representative (subject to endorsement of nomination by Council) • Islamic Council representative (subject to endorsement of nomination by Council) • Chinese Literary Association (subject to endorsement of nomination by Council)	
Community Cultural Planning & Heritage Group	• To provide advice to Council about Shire involvement in the communities' cultural events and activities on its own motion or by referral from the CEO or Council • To make recommendations of a policy or practical nature about Shire support for cultural or heritage practices • To liaise with Heritage Consultants engaged by the Shire or Commonwealth to provide advice and assist in research where possible. It is a Concept Forum and not a formal committee of Council.	• 1 Councillor • Director of Recreation Services and Training • Director of Governance, Research, Policy and Grants	No delegated powers. Recommendation to Council for its decision. Action Officer: DGRPG

ATTACHMENT 2.

Subdivision 2 — Committees and their meetings

5.8. Establishment of committees

A local government may establish* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

** Absolute majority required.*

5.9. Types of committees

- (1) In this section —
other person means a person who is not a council member or an employee.
- (2) A committee is to comprise —
 - (a) council members only;
 - (b) council members and employees;
 - (c) council members, employees and other persons;
 - (d) council members and other persons;
 - (e) employees and other persons; or
 - (f) other persons only.

5.10. Appointment of committee members

- (1) A committee is to have as its members —
 - (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
 - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

** Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.
- (4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —
 - (a) to be a member of the committee; or
 - (b) that a representative of the CEO be a member of the committee,

the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 21 October 2025
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - September 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	09 October 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$1,005,036.97 as presented in September 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 30 September 2025: **\$203,901.42**

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 – September 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 21 October 2025
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – September 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	16 October 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of September 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 September 2025

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 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 30 SEPTEMBER 2025**

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,970,018	1,970,018	1,990,258	20,240	1.03%	
Grants, subsidies and contributions	9,555,100	5,694,822	5,210,200	(484,622)	(8.51%)	
Fees and charges	999,698	249,901	471,955	222,054	88.86%	▲
Interest revenue	314,309	86,077	119,011	32,934	38.26%	▲
Other revenue	32,600	10,386	26,284	15,898	153.07%	▲
	12,871,725	8,011,204	7,817,708	(193,496)	(2.42%)	
Expenditure from operating activities						
Employee costs	(8,033,638)	(2,223,888)	(1,949,181)	274,707	12.35%	▲
Materials and contracts	(4,554,188)	(850,033)	(522,626)	327,407	38.52%	▲
Utility charges	(146,750)	(36,671)	(26,308)	10,363	28.26%	▲
Depreciation	(2,405,420)	(601,327)	(608,353)	(7,026)	(1.17%)	
Insurance	(197,569)	(49,360)	(177,220)	(127,860)	(259.04%)	▼
Other expenditure	(446,533)	(109,734)	(91,503)	18,231	16.61%	▲
	(15,784,098)	(3,871,013)	(3,375,191)	495,822	12.81%	
Depreciation excluded from operating activities	2,405,420	601,327	608,353	7,026	1.17%	
Amount attributable to operating activities	(506,953)	4,741,518	5,050,870	309,352	6.52%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,579,240	307,308	578,048	270,740	88.10%	▲
	3,579,240	307,308	578,048	270,740	88.10%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,910,000)	(75,000)	(638,578)	(563,578)	(751.44%)	▼
Acquisition of infrastructure	(1,739,688)	(434,901)	(54,288)	380,613	87.52%	▲
	(4,649,688)	(509,901)	(692,865)	(182,964)	(35.88%)	
Amount attributable to investing activities	(1,070,448)	(202,593)	(114,817)	87,776	43.33%	
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	(110,637)	(110,637)	0.00%	
	(580,000)	0	(110,637)	(110,637)	0.00%	
Amount attributable to financing activities	(248,000)	0	(110,637)	(110,637)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a)	1,803,966	1,803,966	1,803,965	(1)	(0.00%)
Amount attributable to operating activities		(506,953)	4,741,518	5,050,870	309,352	6.52%
Amount attributable to investing activities		(1,070,448)	(202,593)	(114,817)	87,776	43.33%
Amount attributable to financing activities		(248,000)	0	(110,637)	(110,637)	0.00%
Surplus or deficit after imposition of general rates		(21,435)	6,342,891	6,629,380	286,489	4.52%

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 30 SEPTEMBER 2025

	Actual	Actual as at
	30 June 2025	30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,451,671	5,203,354
Trade and other receivables	129,959	2,611,373
Other financial assets	5,126,316	5,736,954
Inventories	931,070	929,184
Other assets	31,289	13,502
TOTAL CURRENT ASSETS	8,670,305	14,494,367
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	17,199,300
Infrastructure	29,430,719	29,205,682
TOTAL NON-CURRENT ASSETS	46,320,747	46,404,982
TOTAL ASSETS	54,991,052	60,899,349
CURRENT LIABILITIES		
Trade and other payables	666,000	277,788
Contract liabilities	29,866	29,866
Capital grant/contributions liabilities	574,878	1,850,511
Employee related provisions	2,174,392	2,174,392
TOTAL CURRENT LIABILITIES	3,445,136	4,332,557
NON-CURRENT LIABILITIES		
Employee related provisions	26,327	26,327
TOTAL NON-CURRENT LIABILITIES	26,327	26,327
TOTAL LIABILITIES	3,471,463	4,358,884
NET ASSETS	51,519,589	56,540,465
EQUITY		
Retained surplus	15,328,698	20,238,624
Reserve accounts	5,107,737	5,218,374
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,591	56,540,154

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 30 SEPTEMBER 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 30 September 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 POLICIES

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 30 SEPTEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
	\$	\$	\$
	2,451,671	2,451,671	5,203,354
	129,959	129,959	2,611,373
	5,126,316	5,126,316	5,736,954
	931,070	931,070	929,184
	31,289	31,289	13,502
	8,670,305	8,670,305	14,494,367
	(665,998)	(666,000)	(277,788)
	(604,744)	(604,744)	(1,880,377)
	(2,174,392)	(2,174,392)	(2,174,392)
	(3,445,134)	(3,445,136)	(4,332,557)
	5,225,171	5,225,169	10,161,810
2(b)	(3,421,203)	(3,421,204)	(3,531,841)
	1,803,968	1,803,965	6,629,969

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(5,107,736)	(5,107,737)	(5,218,374)
		(380,759)	(425,609)
	1,686,533	2,067,292	2,112,142
2(a)	(3,421,203)	(3,421,204)	(3,531,841)

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 30 SEPTEMBER 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	222,054	88.86%	▲
Quarterly Garbage Charge		Timing	
Interest revenue	32,934	38.26%	▲
Interest for Fixed Term Deposit		Timing	
Other revenue	15,898	153.07%	▲
Contribution/Sponsor for CI Marathon & Territory Day		Permanent	
Expenditure from operating activities			
Employee costs	274,707	12.35%	▲
PWOH cost to be allocate		Timing	
Materials and contracts	327,407	38.52%	▲
Activity not as high as budgeted for		Timing	
Utility charges	10,363	28.26%	▲
Activity not as high as budgeted for		Timing	
Insurance	(127,860)	(259.04%)	▼
Insurance Paid in July to be distribute		Timing	
Other expenditure	18,231	16.61%	▲
Activity not as high as budgeted for		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	270,740	88.10%	▲
Grants received earlier than expected-Parks Contract		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	(563,578)	(751.44%)	▼
Payment to plant & machinery for parks project		Timing	
Acquisition of infrastructure	380,613	87.52%	▲
Activity not 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 30 SEPTEMBER 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)	\$6.34 M	\$6.63 M	\$0.29 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$5.70 M	52.2%
Restricted Cash	\$5.22 M	47.8%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	91.3%
Over 30 Days	8.7%
Over 90 Days	0.6%

Refer to 8 - Payables

Receivables	
	% Collected
Rates Receivable	\$0.32 M 84.4%
Trade Receivable	\$2.29 M
Over 30 Days	0.4%
Over 90 Days	0.3%

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)	\$4.74 M	\$5.05 M	\$0.31 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Budget	\$1.97 M	1.0%

Grants and Contributions		
YTD Actual	\$	% Variance
YTD Budget	\$5.69 M	(8.5%)

Refer to 10 - Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Budget	\$0.25 M	88.9%

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)	(\$0.20 M)	(\$0.11 M)	\$0.09 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$	%
Adopted Budget	\$0.00 M	

Asset Acquisition		
YTD Actual	\$	% Spent
Adopted Budget	\$1.74 M	(96.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
Adopted Budget	\$3.58 M	(83.8%)

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	(\$0.11 M)	(\$0.11 M)

Refer to Statement of Financial Activity

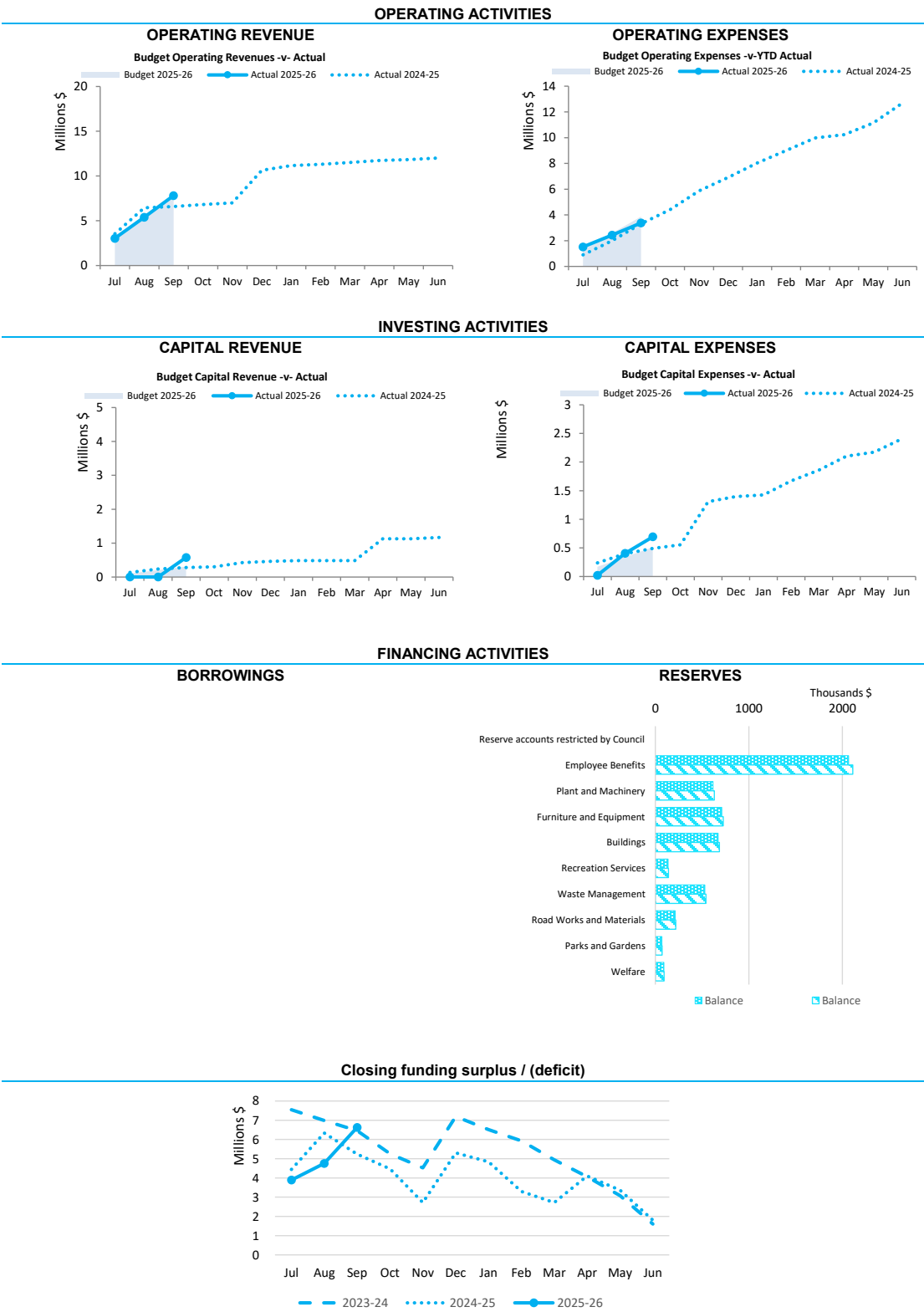
Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.22 M
Net Movement	\$0.11 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



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 30 SEPTEMBER 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	4,702,754	0	4,702,754	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	63,150	Bank-Westpac	3.95%	Jan-26
Community Welfare Fund	Financial assets at amortised cost	0	2,161	2,161	0	Bank-Westpac	Variable	N/A
CWF FTD #236	Financial assets at amortised cost	0	25,838	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	29,352	29,352	0	Bank-Westpac	3.95%	Jan-26
Reserve Fund	Financial assets at amortised cost	0	41,339	41,339	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #362	Financial assets at amortised cost	0	1,964,026	1,964,026	0	Bank-Westpac	3.95%	Dec-25
Reserve Fund FTD #356	Financial assets at amortised cost	0	73,094	73,094	0	Bank-Westpac	3.95%	Jan-26
Reserve Fund FTD #357	Financial assets at amortised cost	0	832,125	832,125	0	Bank-Westpac	3.95%	Jan-26
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		5,703,354	5,218,374	10,921,728	63,150			
Comprising								
Cash and cash equivalents		5,203,354	0	5,203,354	0			
Financial assets at amortised cost - Term Deposits		500,000	5,218,374	5,718,374	63,150			
		5,703,354	5,218,374	10,921,728	63,150			

KEY INFORMATION

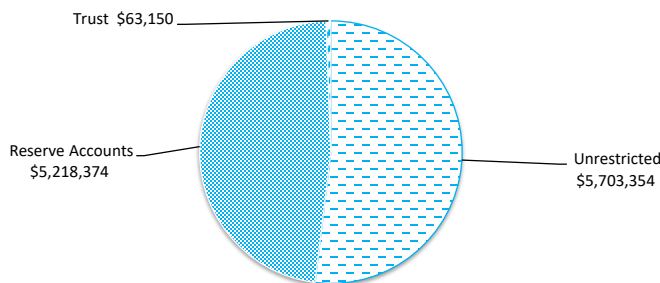
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 30 SEPTEMBER 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	44,850	0	2,112,142
Plant and Machinery	617,407.50	40,000	0	657,408	617,408	13,395	0	630,803
Furniture and Equipment	709,752.95	0	(80,000)	629,753	709,753	15,398	0	725,151
Buildings	671,211.50	0	(250,000)	421,212	671,212	14,562	0	685,774
Recreation Services	137,272.76	0	0	137,273	137,273	2,978	0	140,251
Waste Management	530,234.00	0	0	530,234	530,234	11,504	0	541,738
Road Works and Materials	212,745.70	540,000	0	752,746	212,746	4,615	0	217,361
Parks and Gardens	70,543.90	0	0	70,544	70,544	1,530	0	72,074
Welfare	91,275.00	0	(2,000)	89,275	91,275	1,805	0	93,080
	5,107,736	580,000	(332,000)	5,355,736	5,107,737	110,637	0	5,218,374

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non specialised	150,000	0	20,593	20,593
Buildings - specialised	190,000	0	13,136	13,136
Furniture and equipment	260,000	75,000	174,150	99,150
Plant and equipment	2,310,000	0	430,699	430,699
Acquisition of property, plant and equipment	2,910,000	75,000	638,578	563,578
Infrastructure - roads	1,739,688	434,901	54,288	(380,613)
Acquisition of infrastructure	1,739,688	434,901	54,288	(380,613)
Total capital acquisitions	4,649,688	509,901	692,865	182,964
Capital Acquisitions Funded By:				
Capital grants and contributions	3,579,240	307,308	578,048	270,740
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	738,448	202,593	114,817	(87,776)
Capital funding total	4,649,688	509,901	692,865	182,964

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

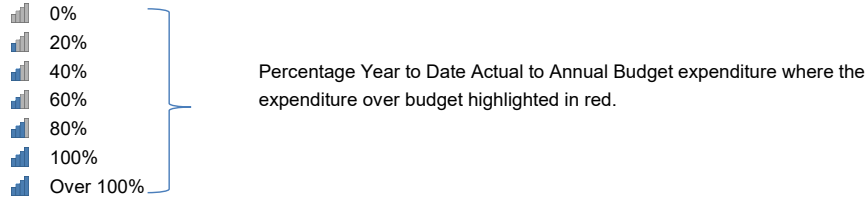
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

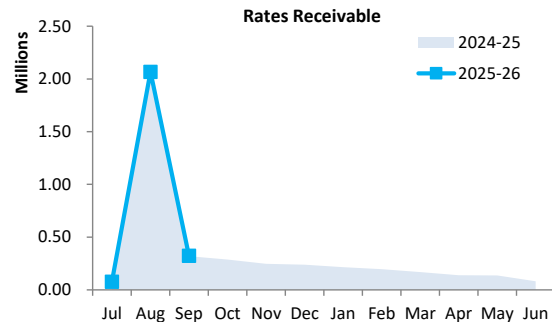


		Adopted		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Building Non Specialised				
907900	General Housing Upgrade (For Budget Transfer)	150,000	0	0
907230	30 Seaview Drive	0	0	20,593
	Building Non-Specialised Total	150,000	0	20,593
Building Specialised				
427900	Replace Flooring in Finance Office & Tea Room	50,000	0	0
427900	Replace George Fam Office Blinds	25,000	0	0
427900	Replace Metalwork Balustrading	75,000	0	0
1117900	Poon Saan Community Hall Renovations	40,000	0	0
1127208	Foreshore Padang Bowls Rink Shade (24/25)	0	0	13,136
	Building Specialised Total	190,000	0	13,136
Furniture and Equipment				
427800	Phone System Upgrade	50,000	50,000	649
1127800	Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0
1127800	Playground & Park Upgrades	90,000	0	46,532
1217800	Parks Road Upgrade	100,000	25,000	126,969
	Furniture and Equipment Total	260,000	75,000	174,150
Plant and Machinery				
427500	Toyota Rav4 Replace	60,000	0	0
1217500	Bulldozer	550,000	0	94,017
1217500	Grader	500,000	0	87,855
1217500	10T Tipper	275,000	0	0
1217500	Multi Tyre Roller	260,000	0	43,559
1217500	Excavator	300,000	0	54,337
1217500	Bitumen Sprayer	365,000	0	108,625
1217500	Aggregate Spreader	0	0	40,800
1217500	Freight & Delivery - 24/25 Purchased Plants	0	0	1,506
	Plant and Machinery Total	2,310,000	0	430,699
	Total Property, Plant & Equipment	2,910,000	75,000	638,578
Infrastructure Roads				
72943	CRA 25/26	553,391	138,346	0
72317	CRA 23/24 - Reseal Jalan Ketam Merah	0	0	30,256
72324	CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	0	0	2,426
72605	Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	487,933	121,979	0
72944	RTR 25/26 - North South Baseline	529,240	132,308	0
72108	RTR 24/25 - Rocky Point Spur Rd Construction	25,000	6,247	0
72109	RTR 24/25 - Nursery Rd Construction	50,000	12,497	0
72111	RTR 24/25 - Sin Sang Rd Reseal	38,000	9,501	0
72912	RTR 24/25 - Taman Sweetland Crescent Reseal	38,000	9,496	21,605
72932	RTR 24/25 - Gaze Road	18,124	4,527	0
	Infrastructure Roads Total	1,739,688	434,901	54,288
Infrastructure Other				
	Infrastructure Other Total	0	0	0
	Total Infrastructure	1,739,688	434,901	54,288
		4,649,688	509,901	692,865

6 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year		80,521
Levied this year		1,990,258
Less - collections to date	107,184	(1,747,723)
Gross rates collectable	107,184	323,056
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	323,056
% Collected	0.0%	84.4%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	2,280,467	0	1,398	6,452	2,288,317
Percentage	0.0%	99.7%	0.0%	0.1%	0.3%	
Balance per trial balance						
Trade receivables	0	2,280,467	0	1,398	6,452	2,288,317
Total receivables general outstanding						2,288,317

Amounts shown above include GST (where applicable)

KEY INFORMATION

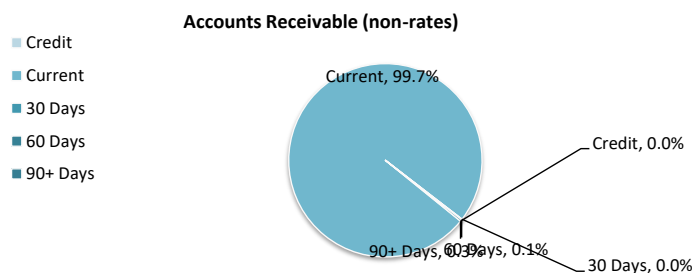
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 September 20
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,107,736	610,639	0	5,718,374
Financial assets at fair value through profit and loss	18,580	0	0	18,580
Inventory				
Fuel & Materials	931,070	33,415	(35,302)	929,184
Other assets				
Prepayments	13,502	0	0	13,502
Accrued income	17,787	0	(17,787)	0
Total other current assets	6,088,675	644,054	(53,089)	6,679,640
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.

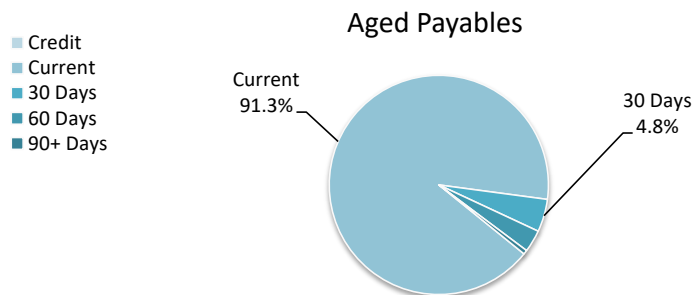
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	186,127	9,845	6,689	1,240	203,901
Percentage	0.0%	91.3%	4.8%	3.3%	0.6%	
Balance per trial balance						
Sundry creditors	0	186,127	9,845	6,689	1,240	203,901
Other payables		(647)				(647)
Payroll suspense		74,534				74,534
Total payables general outstanding						277,788

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 30 September 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866	0	0	0	29,866
Capital grant/contributions liabilities		574,878	0	1,860,984	(585,351)	1,850,511
Total other liabilities		604,744	0	1,860,984	(585,351)	1,880,377
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	1,860,984	(585,351)	4,054,769
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 30 SEPTEMBER 2025

OPERATING ACTIVITIES

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2025	Current Liability 30 Sep 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	6,810,000	4,562,700	4,556,522
CI Fisheries Management Grant	0	0	0	0	0	435,362	108,839	0
Housing Support Program	0	0	0	0	0	738,500	184,624	51,900
Australia Day Grant	0	0	0	0	0	14,000	3,499	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	1,498	0
Indian Ocean Cultural Exchange Grant	23,866	0	0	23,866	23,866	21,560	5,388	0
Parks Road Upgrade	0	0	0	0	0	904,203	226,050	7,303
	29,866	0	0	29,866	29,866	8,929,625	5,092,598	4,615,725
Contributions								
Commonwealth Community Service Obligations (IMOI	0	0	0	0	0	594,475	594,475	594,475
Australia Day Contribution	0	0	0	0	0	1,000	249	0
Bus Service Contribution	0	0	0	0	0	30,000	7,500	0
	0	0	0	0	0	625,475	602,224	594,475
TOTALS	29,866	0	0	29,866	29,866	9,555,100	5,694,822	5,210,200

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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	YTD Revenue
	1 July 2025		(As revenue)	30 Sep 2025	30 Sep 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	150,000	0
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	0	387,934	387,934	100,000	25,000	0
Road to Recovery	186,944	0	(21,605)	165,338	165,338	529,240	132,308	21,605
1 Rarks Road Upgrade	0	1,860,984	(563,745)	1,297,239	1,297,239	2,350,000	0	556,443
	574,878	1,860,984	(585,351)	1,850,511	1,850,511	3,579,240	307,308	578,048

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 September 2025
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	61,804	1,346	0	63,150
	61,804	1,346	0	63,150

Behind Closed Doors

Recommendation:

The meeting be closed to members of the public in accordance with section 5.23(2) of the Local Government Act 1995 for council to discuss matters of a confidential nature.

Meeting Reopened to the Public:

Recommendation:

The meeting be reopened to members of the public