



**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 3 February 2026** commencing at 7.00pm**

David Price  
Chief Executive Officer

## AGENDA

<b>1 Declaration of Opening of Meeting/Announcement of Visitor</b>	<b>10 Reports of Officers</b>
<b>2 Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests</b>	<b>10.1 Chief Executive Officer</b>
2.1 Attendance	10.1.1 Budget Review 2025/26 (pg 7 - 15)
2.2 Leave of Absence	10.1.2 2026 ALGA National Conference Attendance (pg 16 - 17)
2.3 Apologies	10.1.3 Date Change for the 2026 June Ordinary Meeting of Council (pg 18 - 19)
2.4 Declaration of Interests	10.1.4 ICT Network Facility (Telecommunication Infrastructure) (pg 20 - 24)
<b>3 Response to Previous Public Questions Taken on Notice</b>	<b>10.2 Director Finance &amp; Administration</b>
<b>4 Public Question Time</b>	10.2.1 Schedule of Accounts – December 2025 (pg 25 - 30)
<b>5 Applications for Leave of Absence</b>	10.2.2 Financial Statements – December 2025 (pg 31 - 52)
<b>6 Petitions/Deputations/Presentations</b>	10.2.3 Outstanding Rates/Debtors Report 31 December 2025 (pg 53 - 54)
<b>7 Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings</b>	<b>10.3 Director Community/Recreation Services &amp; Training</b>
7.1 Minutes of Ordinary Council Meeting held on 9 December 2025 (pg 1 - 6)	<b>10.4 Director Works, Services &amp; Waste</b>
7.2 Business Arising from the Minutes of Previous Meetings	<b>10.5 Director Planning, Governance &amp; Policy</b>
<b>8 Announcements by Presiding Member Without Discussion</b>	<b>11 Elected Members Motions of which Previous Notice has been given</b>
<b>9 Reports of Committees</b>	<b>12 New Business of an Urgent Nature Introduced by Decision of the Meeting</b>
	<b>13 Behind Closed Doors</b>
	13.1 Light Industrial Area Lot Offers (pg 55 - 61)
	<b>14 Closure of Meeting</b>
	<b>15 Date of the next Ordinary Meeting</b>
	<b><u>17 March 2026</u></b>



## **UNCONFIRMED MINUTES**

### **Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 9 December 2025**

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

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

Cr PEREIRA advised the meeting that within the provisions of the Local Government (Administrative) Regulations 1966, Section 14C (2) (b) he is authorising Cr TUNG to attend the Council meeting by electronic means.

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

##### **1.2 Record of Attendance**

Shire President  
Deputy President  
Councillors

Cr Steven **PEREIRA**  
Cr Swee **TUNG** (online)  
Cr Tracey **KREPP**  
Cr Stephanie **LAI**  
Cr Azmi **YON**  
Cr Kelvin Kok Bin **LEE**

Chief Executive Officer  
Director Planning, Governance & Policy/Minute Taker  
Assistant Director Finance and Corporate Services

David **PRICE**  
Chris **SU**  
Wei **HO**

##### **2.2 Leave of Absence**

Cr Gordon **THOMSON**

##### **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 YON provided an update to the Council on the progress of the crab migration. Advised that it has gone well, with expected return of crabs this coming weekend Saturday 13 Dec. Requested SOCI assistance in crab management from CITA through to the Police Station on Gaze Road the coming weekend. Advised that Parks will close the roadway into Flying Fish Cove.

CEO PRICE advised he will return to Parks to advise the manpower assistance available.

4.2 Cr LAI raised a request from a member of the public regarding the walking path on Murray Road in the Drumsite precinct. Could SOCI consider extending the fenceline of the walking path where it extends over Murray Road? Cr LAI also identified the chance to provide a maintenance clean on the pathway to reduce slip risks for users on the path beside the unsealed road that leads to the back of PRL's Workshops.

CEO PRICE to advise of the follow up actions.

4.3 Cr LAI raised on behalf of a community member the need for Drumsite Park to undergo cleaning. Identified wasp nests in the area, and also acknowledged the recent removal of a vehicle in the park's vicinity.

CEO PRICE to advise of the follow up at Drumsite Park.

Meeting discussed another disused vehicle in the roundabout precinct. Discussion on the land tenure the vehicle is on; more investigation required. Cr YON identified a boat parked in the roundabout precinct too that may not have permission to be there.

4.4 Cr LAI requested to know if a speed bump could be installed at Arenga Close.

CEO PRICE advised that he'd examine the options.

4.5 Cr LAI raised to the meeting the occurrence of birdwatcher tourists stopping their vehicles along Gaze Road to engage in birdwatching. Cr KREPP also advised that she has witnessed the same, alongside birdwatchers entering private property on Gaze Road to pursue line of sight of a bird. Residents in the area sought to have their privacy maintained and not have people on their property in this way.

Cr LAI continued that stopping on a roadway to participate in birdwatching presented a risk to other vehicles on the road; Cr PEREIRA also shared that this activity has happened at other locations citing the Telstra Tower corner on Murray Road as an example, alongside erratic stopping during crab migration periods.

CEO PRICE advised that CITA will be contacted on this concern raised by Cr LAI to seek their assistance in reminding guests to the island mindfulness in residential areas and safety around road behaviour.

4.6 Cr KREPP requested to be advised on the status of park shade provision from budgeting to installation.

CEO PRICE responded that two of the parks are having shade cover installed this financial with more to be done in the following financial year.

4.7 Cr KREPP requested advice on the possibility of installing water coolers in the council parks around the island.

CEO PRICE advised that installs would require water and power, and that he would return to the Council with some figures for future budget consideration.

## **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 18 November 2025**

Members considered the unconfirmed minutes.

#### **Council Resolution**

**Moved: Cr LAI**

**Seconded: Cr KREPP**

**Res. No: 112/25**

That Council adopt the unconfirmed minutes of the 18 November 2025 Council Meeting.

**Carried: 6/0**

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

**Against:**

### **7.2 Business Arising from the Minutes of Previous Meetings**

Audit Committee 2 December 2025

#### **Council Resolution**

**Moved: Cr KREPP**

**Seconded: Cr TUNG**

**Res. No: 113/25**

That Council adopt the unconfirmed minutes of the 2 December 2025 Audit Meeting.

**Carried: 6/0**

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

**Against:**

## **8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

## **9 REPORTS OF COMMITTEES**

## **10 REPORTS OF OFFICERS**

### **10.1 Chief Executive Officer**

10.1.1 Light Industrial Area Lots 509 and 510

#### **Council Resolution**

**Moved: Cr YON**

**Seconded: Cr LEE**

**Res. No: 114/25**

That Council approves the CEO engaging with the two Expression of Interest for Light Industrial Area Lots 509 and 510 LIA with the view to obtaining an offer to buy for consideration at a future Council Meeting.

**Carried: 6/0 ABSOLUTE MAJORITY**

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

**Against:**

## 10.1.2 Annual Report 2025

### **Council Resolution**

**Moved: Cr YON**

**Seconded: Cr LAI**

**Res. No: 115/25**

1. The Shire of Christmas Island Annual Report for 2025 is accepted.
2. An Elector's General Meeting is held on Tuesday 3 February 2026 commencing at 6.30pm for the purpose prescribed by the Local Government Act 1995 (WA) (CI).
3. The Chief Executive Officer is to give notice of the Elector's Meeting and to ensure that statutory requirements regarding the acceptance of the Annual Report 2025 are met.

**Carried: 6/0 ABSOLUTE MAJORITY**

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

**Against:**

## 10.2 Director Finance & Administration

### 10.2.1 Schedule of Accounts – November 2025

### **Council Resolution**

**Moved: Cr LEE**

**Seconded: Cr YON**

**Res. No: 116/25**

That Council receive the expenditure totalling \$960,452.16 as presented in November 2025 Schedule of Accounts.

**Carried: 6/0**

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

**Against:**

### 10.2.2 Financial Statements – November 2025

### **Council Resolution**

**Moved: Cr LEE**

**Seconded: Cr YON**

**Res. No: 117/25**

That Council receives the Financial Statements of November 2025.

**Carried: 6/0**

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

**Against:**

## 10.3 Director Community/Recreation Services & Training

## 10.4 Director Works, Services & Waste

## **10.5 Director Planning, Governance & Policy**

### **10.5.1 Additional Use 43A Gaze Road**

#### **Council Resolution**

**Moved: Cr TUNG**

**Seconded: Cr KREPP**

**Res. No: 118/25**

That the Council not approve the application for Additional Use Class 36 – Residential Building for 43a Barracks, Gaze Road for the reasons set out in the officer's report; and advises the applicant that the proposal is not supported in the Commercial zone due to inconsistency with the planning framework and the Shire's strategic direction for protection and enhancement of commercial land at this time and that Council inform the applicant of their options under the State Administrative Tribunal following the resolution.

**Carried: 4/2**

**For:** Cr PEREIRA Cr TUNG Cr KREPP  
Cr LAI

**Against:** Cr YON Cr LEE

## **11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

### **11.1 Notice of Motion Cr LAI**

#### **Council Resolution**

**Moved: Cr LAI**

**Seconded: Cr TUNG**

**Res. No: 119/25**

The below notice of motion was received from Cr LAI.

**MOTION**

That Council

1. Revoke Resolution 80/25, made at the Ordinary Meeting of Council held on 16 September 2025, which states:  
"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..." (full text as recorded in the minutes)
2. That Council defers adopting any policy position regarding energy supply on Christmas Island, including the opposition to privatization expressed in Resolution 80/25, until:
  1. The Commonwealth feasibility study on decarbonising electricity supply in the Indian Ocean Territories is provided;
  2. Any relevant proposals involving private or public energy generation are fully assessed; and
  3. The community has been consulted and had the opportunity to provide input.

**Carried: 4/2 ABSOLUTE MAJORITY**

**For:** Cr PEREIRA Cr TUNG Cr KREPP  
Cr LAI

**Against:** Cr YON Cr LEE

- 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 7.30 pm
- 15 DATE OF NEXT MEETING: 3 February 2026**



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 3 February 2026
AGENDA REFERENCE	10.1.1
SUBJECT	Budget Review 2025/26
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.2
INTEREST DISCLOSURE	Nil
DATE OF REPORT	23 January 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATIONS

**That the variations in the existing budget line items as set out in the attached proposed budget review report be approved.**

### BACKGROUND

Council adopted its annual budget in July 2025. Council officers conducted a budget review on 12 January 2026. The aim of the review was to identify budget items that were either over or under budget and to identify areas where funds were required but had not been allocated. Proposals for variations to the budget were then formulated.

Between 1 January & the last day of February Local Government is to carry out a Review of its Annual Budget for that year. On or before 31 March in that financial year the review is to be submitted to Council.

Budget variations are now presented to Council for approval.

### COMMENT

The budget variations proposed are set out in the attached Budget Review Report.

### STATUTORY ENVIRONMENT

The Local Government Act 1996 (WA) (CI) and Financial Management Regulations (WA) (CI) 1996- REG 33A applies.

### POLICY IMPLICATIONS

There are no direct policy implications from this report. The intention is to bring all budget variations to Council as required.

**STATUTORY ENVIRONMENT**

The Local Government Act 1996 (WA) (CI) and Financial Management Regulations (WA) (CI) 1996- REG 33A applies.

**FINANCIAL IMPLICATIONS**

There are no financial implications from the proposed variations in that the total expenditure recommended is offset by either a reduction in expenditure elsewhere or additional revenue has been sourced.

**STRATEGIC IMPLICATIONS & MILESTONES**

The governance strategy to “Continue to enhance Council’s local laws, policies and management processes” applies.

**CONSULTATION**

Nil

**VOTING REQUIREMENTS**

Absolute majority is required.

**ATTACHMENTS**

10.1.1.1 Attachment to Budget Review 2025/26

**SHIRE OF CHRISTMAS ISLAND**

**BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

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SHIRE OF CHRISTMAS ISLAND  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

		Budget v Actual				
		Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
Note	\$	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates		1,970,018	1,970,018	1,990,233	1,970,018	0
Grants, subsidies and contributions	4.1	9,555,100	9,555,100	8,361,909	9,769,550	214,450 <span style="color: blue;">▲</span>
Fees and charges		999,698	999,698	961,441	999,698	0
Interest revenue		314,309	314,309	197,150	314,309	0
Other revenue		32,600	32,600	34,156	32,600	0
		12,871,725	12,871,725	11,544,889	13,086,175	214,450
<b>Expenditure from operating activities</b>						
Employee costs	4.2	(8,033,638)	(8,033,638)	(3,960,214)	(7,996,083)	37,555 <span style="color: blue;">▲</span>
Materials and contracts		(4,554,188)	(4,554,188)	(1,186,070)	(4,554,188)	0
Utility charges		(146,750)	(146,750)	(33,466)	(146,750)	0
Depreciation		(2,405,420)	(2,405,420)	(1,239,647)	(2,405,420)	0
Insurance	4.3	(197,569)	(197,569)	(262,821)	(262,821)	(65,252) <span style="color: red;">▼</span>
Other expenditure	4.4	(446,533)	(446,533)	(276,600)	(443,533)	3,000 <span style="color: blue;">▲</span>
		(15,784,098)	(15,784,098)	(6,958,818)	(15,808,795)	(24,697)
Non-cash amounts excluded from operating activities		2,432,978	2,432,978	1,239,647	2,432,978	0
<b>Amount attributable to operating activities</b>		(479,395)	(479,395)	5,825,718	(289,642)	189,753
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	4.5	3,579,240	3,579,240	1,017,107	3,967,174	387,934 <span style="color: blue;">▲</span>
		3,579,240	3,579,240	1,017,107	3,967,174	387,934
<b>Outflows from investing activities</b>						
Purchase of land and buildings	4.6	(340,000)	(340,000)	(41,035)	(235,000)	105,000 <span style="color: blue;">▲</span>
Purchase of plant and equipment	4.7	(2,310,000)	(2,310,000)	(711,786)	(2,250,000)	60,000 <span style="color: blue;">▲</span>
Purchase of furniture and equipment	4.8	(260,000)	(260,000)	(193,690)	(285,192)	(25,192) <span style="color: red;">▼</span>
Purchase and construction of infrastructure-roads	4.9	(1,739,688)	(1,739,688)	(764,166)	(2,414,547)	(674,859) <span style="color: red;">▼</span>
		(4,649,688)	(4,649,688)	(1,710,677)	(5,205,181)	(555,493)
<b>Amount attributable to investing activities</b>		(1,070,448)	(1,070,448)	(693,570)	(1,238,007)	(167,559)
<b>FINANCING ACTIVITIES</b>						
<b>Cash inflows from financing activities</b>						
Transfers from reserve accounts		332,000	332,000	0	332,000	0
		332,000	332,000	0	332,000	0
<b>Cash outflows from financing activities</b>						
Transfers to reserve accounts		(580,000)	(580,000)	(169,644)	(580,000)	0
		(580,000)	(580,000)	(169,644)	(580,000)	0
<b>Amount attributable to financing activities</b>		(248,000)	(248,000)	(169,644)	(248,000)	0
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
4.11		1,803,967	1,803,967	1,781,773	1,781,773	(22,194) <span style="color: red;">▼</span>
Amount attributable to operating activities		(479,395)	(479,395)	5,825,718	(289,642)	189,753
Amount attributable to investing activities		(1,070,448)	(1,070,448)	(693,570)	(1,238,007)	(167,559)
Amount attributable to financing activities		(248,000)	(248,000)	(169,644)	(248,000)	0
<b>Surplus or deficit after imposition of general rates</b>		6,124	6,124	6,744,277	6,124	0

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

## 1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases* which would have required the Shire of Christmas Island to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996, regulation 33A* prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

### **Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

### **Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Christmas Island 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.

### **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 budget review.

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 current financial year:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

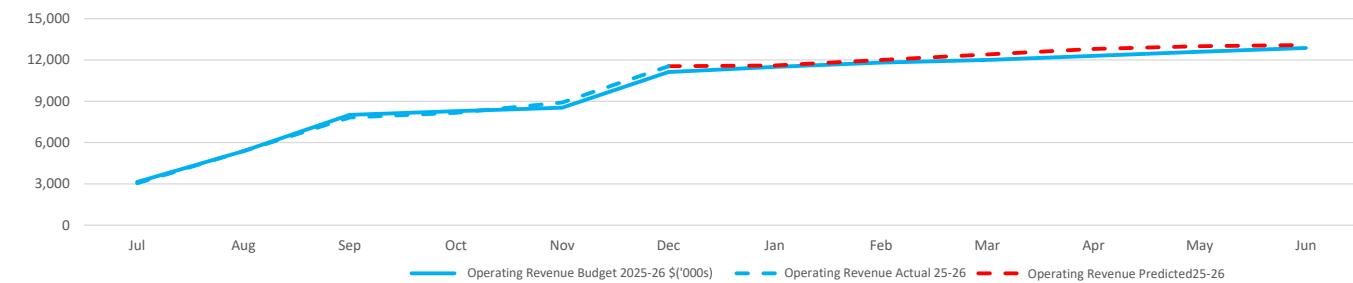
### **MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

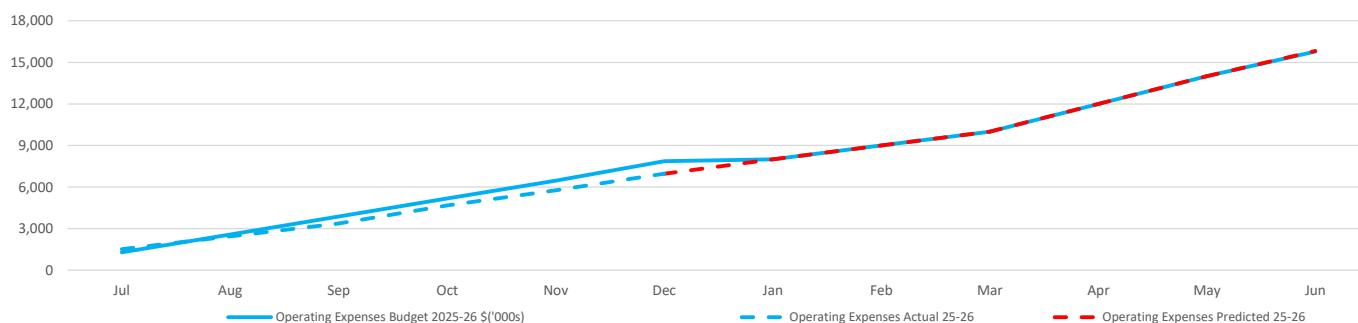
SHIRE OF CHRISTMAS ISLAND  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

2. SUMMARY GRAPHS - BUDGET REVIEW

Operating Revenue



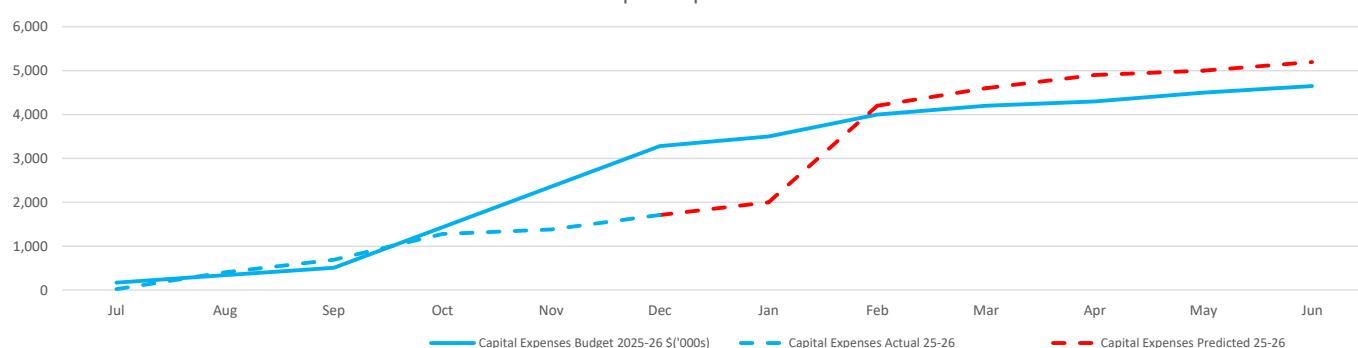
Operating Expenses



Capital Revenue



Capital Expenditure



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Current assets</b>					
Cash and cash equivalents	2,451,671	45,591	45,591	6,164,665	817,490
Financial assets	5,126,316	5,612,689	6,612,689	7,302,682	5,612,689
Trade and other receivables	129,959	129,959	256,000	600,964	452,000
Inventories	931,070	931,070	275,250	261,516	275,250
Other assets	31,289	31,289	31,289	19,965	19,965
	8,670,305	6,750,598	7,220,819	14,349,792	7,177,394
<b>Less: current liabilities</b>					
Trade and other payables	(666,000)	(665,998)	(285,000)	(85,232)	(285,000)
Contract liabilities	(29,866)	887,318	(56,555)	(29,866)	(56,555)
Capital grant/contribution liability	(574,878)	(1,149,756)	(1,010,000)	(1,702,985)	(1,010,000)
Employee related provisions	(2,174,392)	(2,174,392)	(2,174,392)	(2,174,392)	(2,174,392)
	(3,445,136)	(3,102,828)	(3,525,947)	(3,992,475)	(3,525,947)
<b>Net current assets</b>					
	5,225,169	3,647,770	3,694,872	10,357,317	3,651,447
Less: Total adjustments to net current assets	(3,443,396)	(3,641,646)	(3,641,646)	(3,590,848)	(3,645,323)
<b>Closing funding surplus / (deficit)</b>	<b>1,781,773</b>	<b>6,124</b>	<b>53,226</b>	<b>6,766,469</b>	<b>6,124</b>

(b) Current assets and liabilities excluded from budgeted deficiency

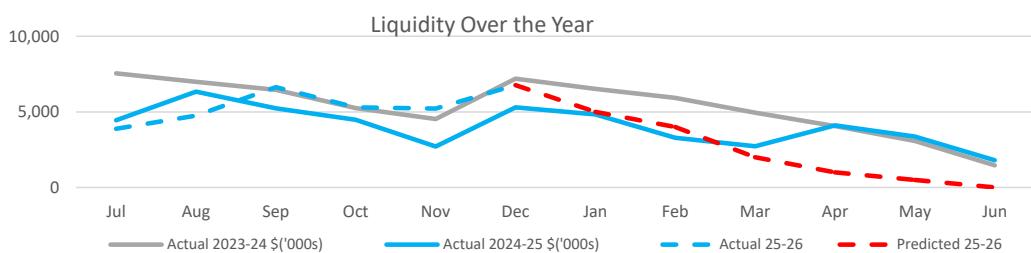
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(5,107,736)	(5,355,737)	(5,355,737)	(5,277,381)	(5,355,737)
Add: Current liabilities not expected to be cleared at end of year					
- Employee benefit provisions	1,686,534	1,714,091	1,714,091	1,686,533	1,710,414
<b>Total adjustments to net current assets</b>	<b>(3,421,202)</b>	<b>(3,641,646)</b>	<b>(3,641,646)</b>	<b>(3,590,848)</b>	<b>(3,645,323)</b>

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	(115,614)	0	0	0	0
Add: Loss on disposal of assets	5,184	0	0	0	0
Add: Depreciation on assets	1,644,091	2,405,420	2,405,420	1,239,647	2,405,420
Non-cash movements in non-current assets and liabilities:					
- Employee benefit provisions	(17,610)	0	0	0	0
Movement in current employee provision associated with restricted cash		27,558	27,558	0	0
<b>Non-cash amounts excluded from operating activities</b>	<b>1,516,051</b>	<b>2,432,978</b>	<b>2,432,978</b>	<b>1,239,647</b>	<b>2,405,420</b>



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	\$
<b>Revenue from operating activities</b>	
4.1 <b>Grants, subsidies and contributions</b>	214,450 ▲
Increase in FAG payment	
<b>Expenditure from operating activities</b>	
4.2 <b>Employee costs</b>	37,555 ▲
Reduction in Employee Costs	
4.3 <b>Insurance</b>	(65,252) ▼
Increase in Insurance Policy Payment	
4.4 <b>Other expenditure</b>	3,000 ▲
<b>Inflows from investing activities</b>	
4.5 <b>Capital grants, subsidies and contributions</b>	387,934 ▲
Grants Receipt in Contract Liability from Previous Year	
<b>Outflows from investing activities</b>	
4.6 <b>Purchase of land and buildings</b>	105,000 ▲
Postponed Capital Job to Next Financial Year- George Fam Building/Staff Housing	
4.7 <b>Purchase of plant and equipment</b>	60,000 ▲
Postponed Job to Next Financial Year- Replace of Toyota Rav4	
4.8 <b>Purchase of furniture and equipment</b>	(25,192) ▼
Purchase of Tyre Changer & New Drone	
4.9 <b>Purchase and construction of infrastructure-roads</b>	(674,859) ▼
Multiple CRA & RTR Project Carry Forward from Previous Year	
4.10 <b>Purchase and construction of infrastructure-other</b>	(20,442) ▼
Job Carry Forward from Previous Year - Foreshore Padang Bowls Rink Shade	
4.11 <b>Surplus or deficit at the start of the financial year</b>	(22,194) ▼
<b>4.11 Surplus or deficit after imposition of general rates</b>	0

SHIRE OF CHRISTMAS ISLAND  
 NOTES TO THE BUDGET REVIEW REPORT  
 FOR THE PERIOD ENDED 31 DECEMBER 2025

5. BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
<b>Budget Adoption</b>							
Opening Surplus Adjusted After Audit		Opening Surplus(Deficit)			(22,194)	(22,194)	Adjust to Opening Balance
325200-Grants Commission		Operating Revenue	213,450		191,256	191,256	Increase in FAG payment
1141400-Islander		Operating Expenses	10,000		201,256	201,256	Purchase of new printer for The Islander printing
11478000-Furniture & Equipment		Capital Expenses		(10,000)	191,256	191,256	Purchase of new printer for The Islander printing
1437800-Furniture & Equipment		Capital Expenses		(8,692)	182,564	182,564	Purchase of Tyre Changer
Job 72317 Reseal Jalan Ketam Merah RD0038		Capital Expenses		(315,256)	(132,692)	(132,692)	23/24 CRA Job Completed in Oct 25 not included in 25/26 budget
Job 72319 Reseal Jalan Masjid RD00571		Capital Expenses		(44,777)	(177,469)	(177,469)	23/24 CRA Job Completed in Dec 25 not included in 25/26 budget
Job 72320 Reseal Jalan Masjid Carpark FP0139		Capital Expenses		(30,462)	(207,931)	(207,931)	23/24 CRA Job Completed in Dec 25 not included in 25/26 budget
Job 72321 Reseal Poon Saan Road @ Hardware RD0009		Capital Expenses		(115,167)	(323,098)	(323,098)	23/24 CRA Job Completed in Nov 25 not included in 25/26 budget
Job 72324 Reseal EW Baseline to Blowholes Turn Off RD00663		Capital Expenses		(2,426)	(325,524)	(325,524)	23/24 CRA Job Completed in Oct 25 not included in 25/26 budget
Job 72912 Reseal Taman Sweetland Crescent RD0012		Capital Expenses		(166,771)	(492,295)	(492,295)	24/25 RTR Job Completed in Nov 25 not included in 25/26 budget
Job 1127208 - Foreshore Padang Bowls Rink Shade FP02918		Capital Expenses		(20,442)	(512,737)	(512,737)	C/F 24/25 Job Completed in Dec26 not included in 25/26 budget
1145200-Australia Day Grant		Operating Revenue		(14,000)	(526,737)	(526,737)	Australia Day Grants-Application Not Successful
1155300-Bus Service Contribution		Operating Revenue	15,000		(511,737)	(511,737)	Community Bus
1205260-C'wealth Special Grants		Capital Revenue	387,934		(123,803)	(123,803)	C/F 24/25 Grants from Contract Liabilities-Maintenance to Blowholes Rd Stage 1
427800-Furniture & Equipment		Capital Expenses		(6,500)	(130,303)	(130,303)	Purchase of Drone for town planning survey
Insurance		Operating Expenses		(65,252)	(195,555)	(195,555)	Increase in Insurance policy
907900-General Housing Upgrade		Capital Expenses	30,000		(165,555)	(165,555)	Reduce in Housing Upgrade
427900-George Fam Centre Building		Capital Expenses	75,000		(90,555)	(90,555)	Postponed job to next FY-Replace Metalwork Balustrading
427500-Plant & Machinery		Capital Expenses	60,000		(30,555)	(30,555)	Postponed job to next FY-Replace Toyota Rav4
1420100-Salaries & Wages		Operating Expenses	30,555		(0)	(0)	Reduce in Employee Costs
			0	821,939	(821,939)	(0)	



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Meeting 3 February 2026
AGENDA REFERENCE	10.1.2
SUBJECT	2026 ALGA National Conference Attendance
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.6.1
INTEREST DISCLOSURE	None
DATE OF REPORT	15 January 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

That Council –

1. Confirm registration to attend the 2026 Australian Local Government Association National Assembly conference scheduled for 23 to 25 June 2026 in Canberra,
2. Nominates the Shire President, the CEO and Councillors \_\_\_\_\_ and \_\_\_\_\_ to attend the conference for the purpose of registration, travel and accommodation arrangements,
3. Advise the CEO of any Motions by 27 February 2026 that Council may want to have included in the Conference Agenda Papers and,
4. Confirm the voting (x 1) and proxy (x 1) delegates for the conference.

### BACKGROUND

Council nominated the Shire President, Crs, YON and MASLI, and the CEO to attend the 2025 Australian Local Government Association. (ALGA)

Details of the 2026 conference have now been made available on the ALGA website.

### COMMENT

The 2026 ALGA conference is scheduled for 23 to 25 June 2026 at the Canberra National Convention Centre. This year's theme of the conference is *Stronger, Together: Resilient. Productive, United.* and the program will be focused on how councils can work in partnership with the Australian Government in particular to meet current and future needs of local communities.

In accordance with practice last year, Council merely has to nominate 1 x voting delegate (and 1 x proxy) per Council and is not required to provide the voting delegate's name. Therefore, presuming Councils endorsement of attendance to the conference, the registration of one voting delegate and one proxy delegate is all that is required.

As in previous years, there is also an opportunity to meet with various Ministers and Government Departments while in Canberra who have portfolio responsibilities relevant to Christmas Island on 23 and 25 June.

## **STATUTORY ENVIRONMENT**

Registration of voting delegate x 1 and proxy x 1 as part of the ALGA conference registration process.

## **POLICY IMPLICATIONS**

There are no significant policy implications arising from this matter.

## **FINANCIAL IMPLICATIONS**

Conference registration, travel and accommodation is provided for in the 2025/26 budget for 3 x elected members and 1 x staff member. Indicative cost to attend conference would be –

1. Full conference Early Bird Registration (before 30/4/26) @ \$999.00 p/person with additional \$355.00 p/person to attend Regional Development Forum on Tuesday 23/6/26, when also registering for full conference.
2. The CEO can pre booked rooms near the conference venue if required.
3. Airfare cost p/person Christmas Island to Canberra return and,
4. Applicable travel allowance p/person in accordance with Council Policy.

## **STRATEGIC IMPLICATIONS**

There are no significant strategic implications arising from this matter.

## **VOTING REQUIREMENTS**

A simple majority is required.

## **ATTACHMENTS**



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 3 February 2026
AGENDA REFERENCE	10.1.3
SUBJECT	Date Change for the 2026 June Ordinary Meeting of Council
LOCATION/ADDRESS/APPLICANT	George Fam Centre
FILE REFERENCE	2.3.3
INTEREST DISCLOSURE	Nil
DATE OF REPORT	14 January 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

**The Ordinary Meeting date of Council for June 2026 be changed from 23<sup>rd</sup> June to 16<sup>th</sup> June 2026.**

### BACKGROUND

Council is required to set and publicly advertise (by notice) its annual Ordinary Council Meetings for 2026 in accordance with section 5.25 (1) (g) of the Local Government Act (CI) 1995 and Regulation 12 of the Local Government Administration Regulations 1996.

This was done for the 2026 meeting dates by Council at its Ordinary Meeting held 18 November 2025.

### COMMENT

The 2026 ALGA Conference is scheduled for 23 to 25 June 2026. The original Ordinary Council meeting date of 23<sup>rd</sup> June 2026 now clashes with the 2026 ALGA Conference. To enable Councillors to attend the 2026 ALGA Conference and attend the Ordinary Meeting of Council in June it is necessary to change the June Ordinary Meeting date to 16<sup>th</sup> June 2026.

### STATUTORY ENVIRONMENT

The applicable legislation is the Local Government Act 1995 (WA)(CI) Section 5.25 (1) (g) as follows –

#### **5.25. Regulations about council and committee meetings and committees**

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
  - (g) *the giving of public notice of the date and agenda for council or committee meetings;*

and Regulation 12 (1) of the Local Government Administration Regulations 1996 as follows –

#### **12. Public notice of council or committee meetings — s. 5.25(1)(g)**

(1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*

- (a) *the ordinary council meetings; and*
- (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*

*are to be held in the next 12 months.*

**POLICY IMPLICATIONS**

In accordance with Council Policy.

**FINANCIAL IMPLICATIONS**

There are no significant financial implications arising from this matter.

**STRATEGIC IMPLICATIONS & MILESTONES**

There are no significant strategic implications arising from this matter.

**VOTING REQUIREMENTS**

A simple majority is required.

**ATTACHMENTS**

Nil



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	3 February 2026 Ordinary Council Meeting
AGENDA REFERENCE	10.1.4
SUBJECT	ICT Network Facility (Telecommunications Infrastructure)
ADDRESS	595 Portion of current Lot 610 Cnr Phosphate Hill Road & Irvine Hill Road, Phosphate Hill, Christmas Island
APPLICANT	Jacobs Group Australia on behalf of Barramundi Services Pty Ltd
FILE REFERENCE	6.2.10/25
INTEREST DISCLOSURE	Nil
DATE OF REPORT	14 January 2026
AUTHOR	Halsall and Associates
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

That Council resolves, that in accordance with Clause 4.4.2(b) of the Scheme the proposed Telecommunications Infrastructure (ICT Network Facility) at Proposed Lot 595 Cnr of Irvine Hill Road & Phosphate Hill Road, Phosphate Hill Christmas Island may be consistent with the objectives of the Urban Development zone and that the proposal be advertised in accordance with the procedures of the Deemed Provisions.

### BACKGROUND AND COMMENT

The Shire has received an application for establishment of an ICT Network Facility which is described as a facility that will primarily function as a cable landing station providing secure power and optical network transmission services for submarine cables being delivered to Christmas Island.

The proposal site is Proposed Lot 595 Cnr of Irvine Hill Road & Phosphate Hill Road, Phosphate Hill, Christmas Island. The location of the site is provided at **Figure 1** below. Site plans and elevations will be circulated at the Council meeting.

**Figure 1 – Location Plan**



The land-use best fits the description of Telecommunications Infrastructure which is defined under the Scheme as *“means land use to accommodate any part of the infrastructure of a telecommunications network and includes any line, equipment, apparatus, tower, antennae, tunnel, duct, hole, pit and other structure used or for use in or in connection with a telecommunications network”*.

Typically, the zoning table in the Scheme dictates the permissibility of a land use within particular zones however, unusually Telecommunications Infrastructure whilst defined, is not mentioned in the zoning table which means that the Shire Council needs to determine that the use may be considered consistent with the relevant zone and whether the development will be permitted, advertised before being considered or not permitted.

The land falls within the Urban Development zone and this zone typically provides for the myriad of land uses that might be considered in an urban area. As a pre-cursor a Structure Plan may need to be prepared however this can be considered unnecessary if the proposal does not conflict with the principles of orderly and proper planning and would not prejudice the overall development potential of the area. Given the location in the corner of the zoned area and significant areas of urban zoning available, the proposal is considered to not conflict with or prejudice such matters.

It is standard practice for Telecommunications Infrastructure to be established in urban areas and so it is recommended that Council resolve to accept that the use may be consistent with the objectives of the zone and follow the advertising procedures which will enable consultation

with Government Agencies but also, any community members that may be interested in the proposal.

It is also noted that the Australian Government (Department of Infrastructure, Transport, Regional Development, Communications, Sport & The Arts – Indian Ocean Territories Branch) has given consent to lodge a development application for '*installation, maintenance and operation of a telecommunications facility and cable landing station*' on the site. This aligns with the proposed land use. A copy of the letter from the Australian Government in this respect is included at **Attachment 1**.

Once the application has been referred for public and Government agencies comment, the matter will be returned to Council for final consideration in light of any submissions received and with a full assessment.

*In summary, the following is an explanation as to the determination of the land use and the recommendations of how to process the application.*

- *The first determination needs to be characterisation of land use under the Scheme. This includes consideration of the activity, its purpose and then review of the land use definitions in the Scheme.*
- *When undertaking this, it is necessary to determine the best fit land use.*
- *When determining a land use, there are activities on a site that fall within that land use inherently because they are intrinsically linked to the primary use. For example and as relevant in this case, this telecommunications facility requires storage, office space, parking, fuel storage etc. however, none of those subsidiary activities are primary uses. They are all relevant and incidental to the primary use of telecommunications infrastructure. None would be necessary without the primary use and they are not standalone uses.*
- *We have given consideration to other uses that the activity may fall under and this includes Industry, however this has been struck out because the definition of Industry under the Scheme includes "premises used for manufacture, dismantling, processing, assembly, treating, testing, servicing, maintenance or repairing of goods, products, articles, materials or substances". The use does not include any such activity. There is no manufacturing or other processing of goods etc.*
- *Telecommunications Infrastructure land use is the best fit because it is defined as "land used to accommodate any part of the infrastructure of a telecommunications network and includes any line, equipment, apparatus, tower, antennae, tunnel, duct, hole, pit or other structure used, or for use or in connection with a telecommunications network". This is clearly the purpose of the proposal.*
- *The letter from the Indian Ocean Territories permits the consideration of this land use on the land.*

- *Under the Scheme, where a land use is defined but not included within the zoning table, it is necessary for the Council to determine that the use may be consistent with the objectives of the zone before considering it.*
- *Given the activity is in the very corner of the Urban zone, it is considered that this is one of the uses that may occur within an urban area and providing it is considered the use may not interfere with the orderly and proper planning and would not prejudice the overall development potential of the area, it is considered that use should be entertained subject to advertising.*
- *It is typical for telecommunications infrastructure to be located in urban areas. The nature of this particular telecommunications facility is quite substantial and if it was located central to future urban areas, the same point of view may not have been taken however, the proposed location appears reasonable and the future planning for the area identifies that the land may be suitable for Rural which is an indication that it is not important urban land for residential purposes.*

*It is for the above reasons that the methodology for dealing with the application has been recommended and this will enable the Shire to assess the application following advertising and make a decision based on the principle purpose of the development which is to provide telecommunications infrastructure.*

#### **POLICY IMPLICATIONS**

Nil.

#### **FINANCIAL IMPLICATIONS**

Nil.

#### **STRATEGIC IMPLICATIONS & MILESTONES**

Nil.

#### **VOTING REQUIREMENTS**

Simple majority.

#### **ATTACHMENTS**

10.1.4.1 - Letter from the Australian Government consenting to the application  
Site plan and elevations circulated to Councillors

OFFICIAL



Australian Government

Department of Infrastructure,  
Transport, Regional Development,  
Communications, Sport and the Arts

David Price  
Chief Executive Officer, Shire of Christmas Island  
PO BOX 863  
CHRISTMAS ISLAND, WA - 6798

Dear David

**Landholder Consent for Development Application – Lot 595 Deposited Plan 430444  
Christmas Island**

I confirm that the Commonwealth of Australia, represented by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the Department), is the owner and landholder of the parcel of Crown land described as:

- Lot and Deposited Plan: Lot 595 DP 430444 (Proposed to be excised from Lot 610 DP 44610)
- Location: Corner Irvine Hill and Phosphate Hill Roads, Phosphate Hill, Christmas Island

I provide formal landholder consent for **Barramundi Services Pty Ltd** (an affiliate of Google LLC), to lodge a development application in respect of the above land, for the proposed use described as:

“Installation, maintenance and operation of a telecommunications facility and cable landing station.”

This consent is granted solely for the purpose of enabling the application to be submitted to the Shire of Christmas Island for assessment. It does not constitute any Commonwealth (or other) approval, consent or endorsement of the proposed development, or imply any ongoing rights, lease, licence, or tenure over the land.

Should the development application be approved, any proposed occupation or use of the land will remain subject to separate approval processes and applicable Commonwealth or Territory land access arrangements.

If you require further clarification, please contact James Elton, Director IOT Policy at  
[indianoceanterritories@infrastructure.gov.au](mailto:indianoceanterritories@infrastructure.gov.au)

Yours sincerely

**Cian Manton**  
Acting Assistant Secretary  
Indian Ocean Territories Branch

6 November 2025

GPO Box 594, Canberra ACT 2601, Australia  
• (02) 6136 7111 • [infrastructure.gov.au](http://infrastructure.gov.au)

OFFICIAL



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 3 February 2026
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - December 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	8 January 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

That Council receive the expenditure totaling **\$1,349,747.87** as presented in December 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 December 2025: **\$ 85,291.78**

### 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 – December 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

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SUBMISSION TO	Ordinary Council Meeting 3 February 2026
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – December 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	15 January 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

**That Council receives the Financial Statements of December 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 December 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 December 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 DECEMBER 2025**

Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	
	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	1,970,018	1,970,018	<b>1,990,233</b>	20,215	1.03%		
Grants, subsidies and contributions	9,555,100	8,479,769	<b>8,361,909</b>	(117,860)	(1.39%)		
Fees and charges	999,698	499,802	<b>961,441</b>	461,639	92.36%	▲	
Interest revenue	314,309	162,154	<b>197,150</b>	34,996	21.58%	▲	
Other revenue	32,600	17,772	<b>34,156</b>	16,384	92.19%	▲	
	<b>12,871,725</b>	<b>11,129,515</b>	<b>11,544,889</b>	<b>415,374</b>	3.73%		
<b>Expenditure from operating activities</b>							
Employee costs	(8,033,638)	(4,455,775)	<b>(3,960,214)</b>	495,561	11.12%	▲	
Materials and contracts	(4,554,188)	(1,800,465)	<b>(1,186,070)</b>	614,395	34.12%	▲	
Utility charges	(146,750)	(73,342)	<b>(33,466)</b>	39,876	54.37%	▲	
Depreciation	(2,405,420)	(1,202,654)	<b>(1,239,647)</b>	(36,993)	(3.08%)		
Insurance	(197,569)	(98,720)	<b>(262,821)</b>	(164,101)	(166.23%)	▼	
Other expenditure	(446,533)	(229,468)	<b>(276,600)</b>	(47,132)	(20.54%)	▼	
	<b>(15,784,098)</b>	<b>(7,860,424)</b>	<b>(6,958,818)</b>	<b>901,606</b>	11.47%		
Depreciation excluded from operating activities	2,405,420	1,202,654	<b>1,239,647</b>	36,993	3.08%		
<b>Amount attributable to operating activities</b>	<b>(506,953)</b>	<b>4,471,745</b>	<b>5,825,718</b>	<b>1,353,973</b>	30.28%		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	3,579,240	614,616	<b>1,017,107</b>	402,491	65.49%	▲	
	<b>3,579,240</b>	<b>614,616</b>	<b>1,017,107</b>	<b>402,491</b>	65.49%		
<b>Outflows from investing activities</b>							
Acquisition of property, plant and equipment	(2,910,000)	(2,410,000)	<b>(946,510)</b>	1,463,490	60.73%	▲	
Acquisition of infrastructure	(1,739,688)	(869,802)	<b>(764,166)</b>	105,636	12.14%	▲	
	<b>(4,649,688)</b>	<b>(3,279,802)</b>	<b>(1,710,677)</b>	<b>1,569,125</b>	47.84%		
<b>Amount attributable to investing activities</b>	<b>(1,070,448)</b>	<b>(2,665,186)</b>	<b>(693,570)</b>	<b>1,971,616</b>	73.98%		
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	332,000	0	<b>0</b>	0	0.00%		
	<b>332,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.00%		
<b>Outflows from financing activities</b>							
Transfer to reserves	(580,000)	0	<b>(169,644)</b>	(169,644)	0.00%		
	<b>(580,000)</b>	<b>0</b>	<b>(169,644)</b>	<b>(169,644)</b>	0.00%		
<b>Amount attributable to financing activities</b>	<b>(248,000)</b>	<b>0</b>	<b>(169,644)</b>	<b>(169,644)</b>	0.00%		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
2(a)	1,803,966	1,803,966	<b>1,803,965</b>	(1)	(0.00%)		
Amount attributable to operating activities	(506,953)	4,471,745	<b>5,825,718</b>	1,353,973	30.28%	▲	
Amount attributable to investing activities	(1,070,448)	(2,665,186)	<b>(693,570)</b>	1,971,616	73.98%	▲	
Amount attributable to financing activities	(248,000)	0	<b>(169,644)</b>	(169,644)	0.00%		
<b>Surplus or deficit after imposition of general rates</b>	<b>(21,435)</b>	<b>3,610,525</b>	<b>6,766,469</b>	<b>3,155,944</b>	87.41%	▲	

**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 DECEMBER 2025**

	<b>Actual 30 June 2025</b>	<b>Actual as at 31 December 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,451,671	6,164,665
Trade and other receivables	129,959	600,964
Other financial assets	5,126,316	7,302,682
Inventories	931,070	261,516
Other assets	31,289	19,965
<b>TOTAL CURRENT ASSETS</b>	<b>8,670,305</b>	<b>14,349,792</b>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	16,890,028	17,238,586
Infrastructure	29,430,719	29,553,192
<b>TOTAL NON-CURRENT ASSETS</b>	<b>46,320,747</b>	<b>46,791,778</b>
<b>TOTAL ASSETS</b>	<b>54,991,052</b>	<b>61,141,570</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	666,000	85,232
Contract liabilities	29,866	29,866
Capital grant/contributions liabilities	574,878	1,702,985
Employee related provisions	2,174,392	2,174,392
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,445,136</b>	<b>3,992,475</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	26,327	26,327
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>26,327</b>	<b>26,327</b>
<b>TOTAL LIABILITIES</b>	<b>3,471,463</b>	<b>4,018,802</b>
<b>NET ASSETS</b>	<b>51,519,589</b>	<b>57,122,768</b>
<b>EQUITY</b>		
Retained surplus	15,328,698	20,762,232
Reserve accounts	5,107,737	5,277,381
Revaluation surplus	31,083,156	31,083,156
<b>TOTAL EQUITY</b>	<b>51,519,591</b>	<b>57,122,769</b>

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 DECEMBER 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 December 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 31 DECEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 December 2025
	\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,451,671	2,451,671	6,164,665
Trade and other receivables	129,959	129,959	600,964
Other financial assets	5,126,316	5,126,316	7,302,682
Inventories	931,070	931,070	261,516
Other assets	31,289	31,289	19,965
	<u>8,670,305</u>	<u>8,670,305</u>	<u>14,349,792</u>
<b>Less: current liabilities</b>			
Trade and other payables	(665,998)	(666,000)	(85,232)
Other liabilities	(604,744)	(604,744)	(1,732,851)
Employee related provisions	(2,174,392)	(2,174,392)	(2,174,392)
	<u>(3,445,134)</u>	<u>(3,445,136)</u>	<u>(3,992,475)</u>
Net current assets	5,225,171	5,225,169	10,357,317
Less: Total adjustments to net current assets	2(b) (3,421,203)	(3,421,204)	(3,590,848)
<b>Closing funding surplus / (deficit)</b>	<b>2(b) 1,803,968</b>	<b>1,803,965</b>	<b>6,766,469</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts		(5,107,736)	(5,107,737)
Add: Current liabilities not expected to be cleared at the end of the year			(5,277,381)
- Current portion of other provisions held in reserve		(380,759)	(449,500)
- Current portion of employee benefit provisions held in reserve		1,686,533	2,067,292
<b>Total adjustments to net current assets</b>	<b>2(a) (3,421,203)</b>	<b>(3,421,204)</b>	<b>2,136,033</b>
<b>CURRENT AND NON-CURRENT CLASSIFICATION</b>			
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 DECEMBER 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>461,639</b>	<b>92.36%</b>	▲
Yearly Residential & Quarterly Enterprises Garbage Charge			Timing
Private work completed more than budgeted for			Permanent
<b>Interest revenue</b>	<b>34,996</b>	<b>21.58%</b>	▲
Interest for Fixed Term Deposit			Timing
<b>Other revenue</b>	<b>16,384</b>	<b>92.19%</b>	▲
Contribution/Sponsor for CI Marathon & Territory Day			Permanent
Worker's Comp Payment			Permanent
Employee Incentive Payment			Permanent
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>495,561</b>	<b>11.12%</b>	▲
Activity not as high as budgeted for			Timing
<b>Materials and contracts</b>	<b>614,395</b>	<b>34.12%</b>	▲
Activity not as high as budgeted for			Timing
<b>Utility charges</b>	<b>39,876</b>	<b>54.37%</b>	▲
Activity not as high as budgeted for			Timing
<b>Insurance</b>	<b>(164,101)</b>	<b>(166.23%)</b>	▼
Insurance Paid in July to be distribute			Timing
<b>Other expenditure</b>	<b>(47,132)</b>	<b>(20.54%)</b>	▼
Resource to be allocate			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>402,491</b>	<b>65.49%</b>	▲
Grants received earlier than expected-Parks Contract			Timing
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	<b>1,463,490</b>	<b>60.73%</b>	▲
Payment to plant & machinery for parks project delay due to shipping schedule			Timing
<b>Acquisition of infrastructure</b>	<b>105,636</b>	<b>12.14%</b>	▲
Activity not as high as budgeted for			Timing
<b>Surplus or deficit after imposition of general rates</b>	<b>3,155,944</b>	<b>87.41%</b>	▲
Due to variances discribed above			

# 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 DECEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
<b>Opening</b>	<b>\$1.80 M</b>	<b>\$1.80 M</b>	<b>\$1.80 M</b>	<b>(\$0.00 M)</b>
<b>Closing</b>	<b>(\$0.02 M)</b>	<b>\$3.61 M</b>	<b>\$6.77 M</b>	<b>\$3.16 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>			<b>Payables</b>	<b>Receivables</b>
	\$13.45 M	% of total		
<b>Unrestricted Cash</b>	<b>\$8.17 M</b>	<b>60.8%</b>	<b>\$0.09 M</b>	<b>\$0.36 M</b>
<b>Restricted Cash</b>	<b>\$5.28 M</b>	<b>39.2%</b>	<b>\$0.09 M</b>	<b>\$0.24 M</b>
			<b>Trade Payables</b>	<b>% Outstanding</b>
			<b>0 to 30 Days</b>	<b>38.4%</b>
			<b>Over 30 Days</b>	<b>61.6%</b>
			<b>Over 90 Days</b>	<b>0.0%</b>
Refer to 3 - Cash and Financial Assets			Refer to 8 - Payables	
			Refer to 6 - Receivables	

<b>Key Operating Activities</b>				
<b>Amount attributable to operating activities</b>				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
<b>(\$0.51 M)</b>	<b>\$4.47 M</b>	<b>\$5.83 M</b>	<b>\$1.35 M</b>	
Refer to Statement of Financial Activity				
<b>Rates Revenue</b>				
YTD Actual	\$1.99 M	% Variance		
YTD Budget	\$1.97 M	1.0%		
Refer to 10 - Grants and Contributions				
<b>Grants and Contributions</b>				
YTD Actual	\$8.36 M	% Variance		
YTD Budget	\$8.48 M	(1.4%)		
Refer to Statement of Financial Activity				
<b>Fees and Charges</b>				
YTD Actual	\$0.96 M	% Variance		
YTD Budget	\$0.50 M	92.4%		

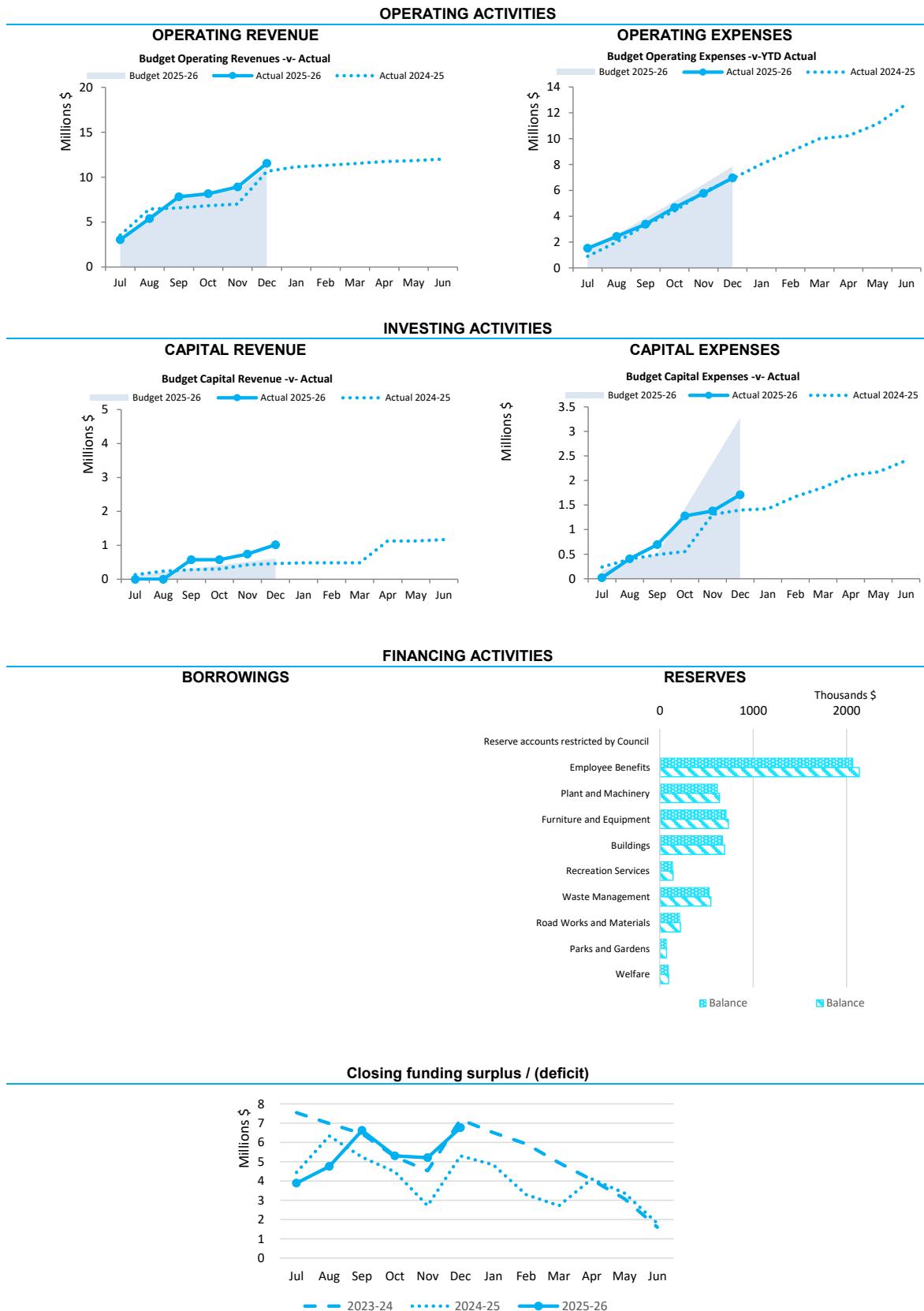
<b>Key Investing Activities</b>				
<b>Amount attributable to investing activities</b>				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
<b>(\$1.07 M)</b>	<b>(\$2.67 M)</b>	<b>(\$0.69 M)</b>	<b>\$1.97 M</b>	
Refer to Statement of Financial Activity				
<b>Proceeds on sale</b>				
YTD Actual	\$0.00 M	%		
Adopted Budget	\$0.00 M			
Refer to 5 - Capital Acquisitions				
<b>Asset Acquisition</b>				
YTD Actual	\$0.76 M	% Spent		
Adopted Budget	\$1.74 M	(56.1%)		
Refer to 5 - Capital Acquisitions				
<b>Capital Grants</b>				
YTD Actual	\$1.02 M	% Received		
Adopted Budget	\$3.58 M	(71.6%)		
Refer to 5 - Capital Acquisitions				

<b>Key Financing Activities</b>				
<b>Amount attributable to financing activities</b>				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
<b>(\$0.25 M)</b>	<b>\$0.00 M</b>	<b>(\$0.17 M)</b>	<b>(\$0.17 M)</b>	
Refer to Statement of Financial Activity				
<b>Borrowings</b>				
Principal repayments	\$0.00 M			
Interest expense	\$0.00 M			
Principal due	\$0.00 M			
Refer to 4 - Cash Reserves				
<b>Reserves</b>				
Reserves balance	\$5.28 M			
Net Movement	\$0.17 M			

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 DECEMBER 2025**

**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 31 DECEMBER 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	4,159,075	0	4,159,075	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #956	Cash and cash equivalents	504,991	0	504,991	0	Bank-Westpac	3.99%	Jan-26
Municipal Fund FTD #957	Financial assets at amortised cost	506,723	0	506,723	0	Bank-Westpac	3.99%	Mar-26
Municipal Fund FTD #950	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	3.95%	Jan-26
Municipal Fund FTD #951	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	3.95%	Jan-26
Municipal Fund FTD #952	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	3.95%	Jan-26
Municipal Fund FTD #953	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Municipal Fund FTD #954	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Municipal Fund FTD #955	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Trust Fund FTD #142	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	2,161.04	2,161.04	0	Bank-Westpac	Variable	N/A
CWF FTD #236	Financial assets at amortised cost	0	26,167.50	26,167.50	0	Bank-Westpac	3.95%	Apr-26
CWF FTD #235	Financial assets at amortised cost	0	36,431.83	36,431.83	0	Bank-Westpac	4.10%	Jun-26
CWF FTD #237	Financial assets at amortised cost	0	29,351.76	29,351.76	0	Bank-Westpac	3.95%	Jan-26
Reserve Fund	Financial assets at amortised cost	0	41,339.17	41,339.17	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #362	Financial assets at amortised cost	0	1,989,106.74	1,989,106.74	0	Bank-Westpac	3.95%	Apr-26
Reserve Fund FTD #363	Financial assets at amortised cost	0	73,094.19	73,094.19	0	Bank-Westpac	3.95%	Jan-26
Reserve Fund FTD #364	Financial assets at amortised cost	0	832,124.98	832,124.98	0	Bank-Westpac	3.95%	Jan-26
Reserve Fund FTD #358	Financial assets at amortised cost	0	522,126.86	522,126.86	0	Bank-Westpac	4.60%	Mar-26
Reserve Fund FTD #359	Financial assets at amortised cost	0	586,019.34	586,019.34	0	Bank-Westpac	4.10%	Jun-26
Reserve Fund FTD #360	Financial assets at amortised cost	0	581,932.13	581,932.13	0	Bank-Westpac	4.10%	Jun-26
Reserve Fund FTD #361	Financial assets at amortised cost	0	557,523.68	557,523.68	0	Bank-Westpac	4.10%	Jun-26
<b>Total</b>		<b>8,171,388</b>	<b>5,277,379</b>	<b>13,448,767</b>	<b>63,150</b>			
<b>Comprising</b>								
Cash and cash equivalents		6,164,665	0	6,164,665	0			
Financial assets at amortised cost - Term Deposits		2,006,723	5,277,379	7,284,102	63,150			
		<b>8,171,388</b>	<b>5,277,379</b>	<b>13,448,767</b>	<b>63,150</b>			

**KEY INFORMATION**

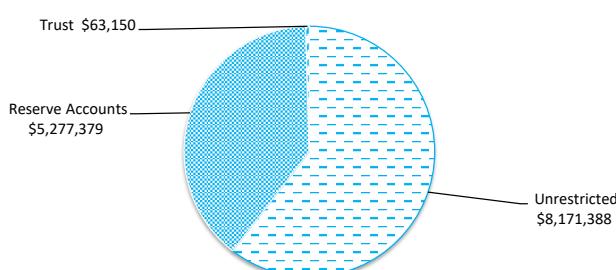
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 DECEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Employee Benefits	2,067,292.30	0	0	2,067,292	2,067,292	68,741	0	2,136,033.40
Plant and Machinery	617,407.50	40,000	0	657,408	617,408	20,530	0	637,937.97
Furniture and Equipment	709,752.95	0	(80,000)	629,753	709,753	23,601	0	733,353.63
Buildings	671,211.50	0	(250,000)	421,212	671,212	22,319	0	693,531.06
Recreation Services	137,272.76	0	0	137,273	137,273	4,565	0	141,837.58
Waste Management	530,234.00	0	0	530,234	530,234	17,631	0	547,865.29
Road Works and Materials	212,745.70	540,000	0	752,746	212,746	7,074	0	219,820.20
Parks and Gardens	70,543.90	0	0	70,544	70,544	2,346	0	72,889.72
Welfare	91,275.00	0	(2,000)	89,275	91,275	2,837	0	94,112.13
	<b>5,107,736</b>	<b>580,000</b>	<b>(332,000)</b>	<b>5,355,736</b>	<b>5,107,737</b>	<b>169,644</b>	<b>0</b>	<b>5,277,381</b>

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

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Buildings - non specialised	150,000	0	20,593	20,593
Buildings - specialised	190,000	0	20,442	20,442
Furniture and equipment	260,000	100,000	193,690	93,690
Plant and equipment	2,310,000	2,310,000	711,786	(1,598,214)
<b>Acquisition of property, plant and equipment</b>	<b>2,910,000</b>	<b>2,410,000</b>	<b>946,510</b>	<b>(1,463,490)</b>
Infrastructure - roads	1,739,688	869,802	742,188	(127,614)
Infrastructure - other	0	0	21,978	21,978
<b>Acquisition of infrastructure</b>	<b>1,739,688</b>	<b>869,802</b>	<b>764,166</b>	<b>(105,636)</b>
<b>Total capital acquisitions</b>	<b>4,649,688</b>	<b>3,279,802</b>	<b>1,710,677</b>	<b>(1,569,125)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,579,240	614,616	1,017,107	402,491
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	738,448	2,665,186	693,570	(1,971,616)
<b>Capital funding total</b>	<b>4,649,688</b>	<b>3,279,802</b>	<b>1,710,677</b>	<b>(1,569,125)</b>

**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**

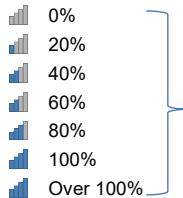
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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



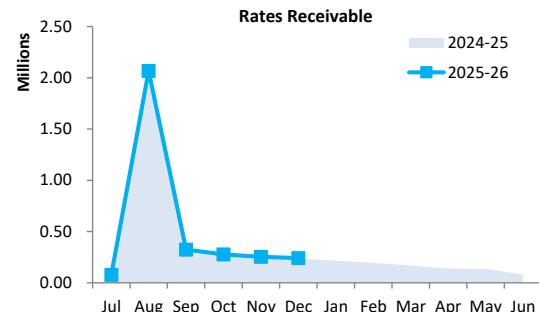
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Completed

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
Building Non Specialised				0
907900 General Housing Upgrade (For Budget Transfer)	150,000	0	0	0
907230 30 Seaview Drive-BD0063	0	0	20,593	(20,593)
<b>Building Non-Specialised Total</b>	<b>150,000</b>	<b>0</b>	<b>20,593</b>	<b>(20,593)</b>
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)-FP02918	0	0	20,442	(20,442)
<b>Building Specialised Total</b>	<b>190,000</b>	<b>0</b>	<b>20,442</b>	<b>(20,442)</b>
Furniture and Equipment				0
427800 Phone System Upgrade	50,000	50,000	1,413	48,587
427800 DJI Drone	0	0	6,446	(6,446)
1147800 Ricoh IM C6010 A3 Digital Colour Miltifunction Printer	0	0	9,461	(9,461)
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0	0
1127800 Playground & Park Upgrades	90,000	0	48,075	(48,075)
1217800 Parks Road Upgrade	100,000	50,000	119,603	(69,603)
<i>Ball Penetrometer - NF0728</i>				
1437800 Tyre Changer - NF0727	0	0	8,692	
<b>Furniture and Equipment Total</b>	<b>260,000</b>	<b>100,000</b>	<b>193,690</b>	<b>(93,690)</b>
Plant and Machinery				0
427500 Toyota Rav4 Replace	60,000	60,000	0	60,000
1217500 Bulldozer	550,000	550,000	94,017	455,983
1217500 Grader	500,000	500,000	87,855	412,145
1217500 10T Tipper	275,000	275,000	281,087	(6,087)
1217500 Multi Tyre Roller	260,000	260,000	43,559	216,441
1217500 Excavator	300,000	300,000	54,337	245,663
1217500 Bitumen Sprayer	365,000	365,000	108,625	256,375
1217500 Aggregate Spreader	0	0	40,800	(40,800)
1217500 Freight & Delivery - 24/25 Purchased Plants	0	0	281	(281)
1017500 Freight & Delivery - 24/25 Purchased Plants	0	0	1,225	(1,225)
<b>Plant and Machinery Total</b>	<b>2,310,000</b>	<b>2,310,000</b>	<b>711,786</b>	<b>1,598,214</b>
<b>Total Property, Plant &amp; Equipment</b>	<b>2,910,000</b>	<b>2,410,000</b>	<b>946,510</b>	<b>1,463,490</b>
Infrastructure Roads				0
72943 CRA 25/26	553,391	276,692	0	276,692
72317 CRA 23/24 - Reseal Jalan Ketam Merah-RD0038	0	0	315,256	(315,256)
72319 CRA 23/24 - Reseal Jalan Masjid-RD00571	0	0	44,777	(44,777)
72320 CRA 23/24 - Reseal Jalan Masjid Carpark-FP0139	0	0	30,462	(30,462)
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware-RD0009	0	0	115,167	(115,167)
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off-RD00663	0	0	2,426	(2,426)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	487,933	243,958	0	243,958
72944 RTR 25/26 - North South Baseline	529,240	264,616	0	264,616
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	12,494	0	12,494
72109 RTR 24/25 - Nursery Rd Construction	50,000	24,994	29,329	(4,335)
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	19,002	0	19,002
72912 RTR 24/25 - Taman Sweetland Crescent Reseal-RD0012	38,000	18,992	204,771	(185,779)
72932 RTR 24/25 - Gaze Road	18,124	9,054	0	9,054
<b>Infrastructure Roads Total</b>	<b>1,739,688</b>	<b>869,802</b>	<b>742,188</b>	<b>127,614</b>
Infrastructure Other				0
72618 LRCIP 4 - Replacement of Road Signage	0	0	21,978	(21,978)
<b>Infrastructure Other Total</b>	<b>0</b>	<b>0</b>	<b>21,978</b>	<b>(21,978)</b>
<b>Total Infrastructure</b>	<b>1,739,688</b>	<b>869,802</b>	<b>764,166</b>	<b>105,636</b>
	<b>4,649,688</b>	<b>3,279,802</b>	<b>1,710,677</b>	<b>1,569,125</b>

6 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
Opening arrears previous year		\$ 80,521
Levied this year		1,990,233
Less - collections to date	107,184	(1,830,332)
Gross rates collectable	<b>107,184</b>	<b>240,422</b>
Allowance for impairment of rates receivable	(26,663)	0
<b>Net rates collectable</b>	<b>80,521</b>	<b>240,422</b>
% Collected	0.0%	88.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	82,013	1,027	51,942	225,560	360,542
Percentage	0.0%	22.7%	0.3%	14.4%	62.6%	
<b>Balance per trial balance</b>						
Trade receivables	0	82,013	1,027	51,942	225,560	360,542
<b>Total receivables general outstanding</b>						<b>360,542</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

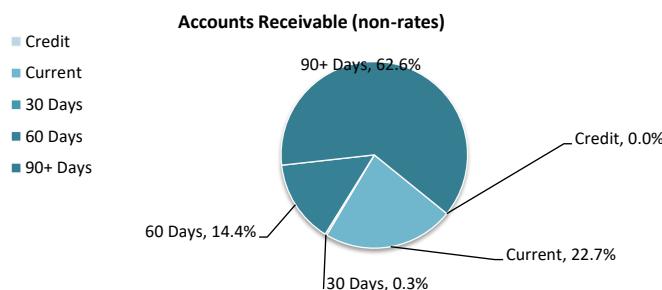
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



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

**OPERATING ACTIVITIES**

**7 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 December 2025</b>
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost	5,107,736	2,176,366	0	7,284,102
Financial assets at fair value through profit and loss	18,580	0	0	18,580
<b>Inventory</b>				
Fuel & Materials	931,070	202,904	(872,458)	261,516
<b>Other assets</b>				
Prepayments	13,502	6,463	0	19,965
Accrued income	17,787	0	(17,787)	0
<b>Total other current assets</b>	<b>6,088,675</b>	<b>2,385,733</b>	<b>(890,245)</b>	<b>7,584,163</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

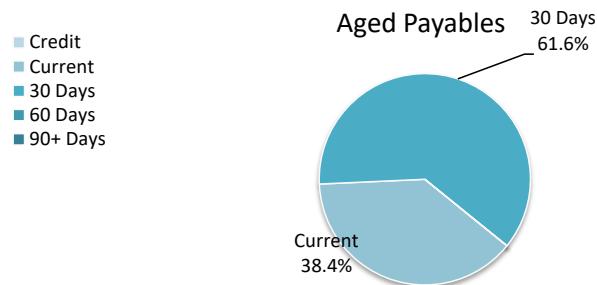
**8 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	32,792	52,500	0	0	85,292
Percentage	0.0%	38.4%	61.6%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	32,792	52,500	0	0	85,292
Other payables		(647)				(60)
<b>Total payables general outstanding</b>						<b>85,232</b>

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.



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

**OPERATING ACTIVITIES**

**9 OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening	Liability	Liability	Closing
		1 July 2025	transferred from/(to) non current		
<b>Other liabilities</b>		\$	\$	\$	\$
Contract liabilities		29,866	0	217,681	(217,681)
Capital grant/contributions liabilities		574,878	0	2,152,517	(1,024,410)
<b>Total other liabilities</b>		<b>604,744</b>	<b>0</b>	<b>2,370,198</b>	<b>(1,242,091)</b>
<b>Employee Related Provisions</b>					
Provision for annual leave		1,129,310	0	0	1,129,310
Provision for long service leave		1,045,082	0	0	1,045,082
<b>Total Provisions</b>		<b>2,174,392</b>	<b>0</b>	<b>0</b>	<b>2,174,392</b>
<b>Total other current liabilities</b>		<b>2,779,136</b>	<b>0</b>	<b>2,370,198</b>	<b>(1,242,091)</b>
<b>Amounts shown above include GST (where applicable)</b>					

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 DECEMBER 2025**

**OPERATING ACTIVITIES**

**10 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions		
	Liability	Increase in Liability	Decrease in Liability	Current Liability	Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2025	(As revenue)			31 Dec 2025	31 Dec 2025	Revenue	
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Financial Assistant Grant	0	0	0	0	0	6,810,000	6,810,000	7,023,450
CI Fisheries Management Grant	0	217,681	(217,681)	0	0	435,362	217,678	217,681
Housing Support Program	0	0	0	0	0	738,500	369,248	519,000
Australia Day Grant	0	0	0	0	0	14,000	6,998	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	2,996	0
Indian Oceam Cultural Exchange Grant	23,866	0	0	23,866	23,866	21,560	10,776	0
Parks Road Upgrade	0	0	0	0	0	904,203	452,100	7,303
	<b>29,866</b>	<b>217,681</b>	<b>(217,681)</b>	<b>29,866</b>	<b>29,866</b>	<b>8,929,625</b>	<b>7,869,796</b>	<b>7,767,434</b>
<b>Contributions</b>								
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	498	0
Bus Service Contribution	0	0	0	0	0	30,000	15,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,475</b>	<b>609,973</b>	<b>594,475</b>
<b>TOTALS</b>	<b>29,866</b>	<b>217,681</b>	<b>(217,681)</b>	<b>29,866</b>	<b>29,866</b>	<b>9,555,100</b>	<b>8,479,769</b>	<b>8,361,909</b>

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

INVESTING ACTIVITIES

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Liability 1 July 2025	Capital grant/contribution liabilities			Capital grants, subsidies and	
		Increase in Liability	Decrease in Liability (As revenue)	31 Dec 2025	31 Dec 2025	Adopted Budget
		\$	\$	\$	\$	Revenue
<b>Capital grants and subsidies</b>						
1	Central Road Authority (CRA) Grant	0	0	0	0	600,000
	Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	387,934	387,934	100,000
	Road to Recovery	186,944	0	(186,944)	0	529,240
	Rarks Road Upgrade	0	2,152,517	(837,466)	1,315,051	2,350,000
		<b>574,878</b>	<b>2,152,517</b>	<b>(1,024,409)</b>	<b>1,702,985</b>	<b>3,579,240</b>
						<b>614,616</b>
						<b>1,017,107</b>

**SHIRE OF CHRISTMAS ISLAND  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 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 December 2025
Taman Sweetland Reserve (POS)	\$ 61,804	\$ 1,346	\$ 0	\$ 63,150



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 3 February 2026
AGENDA REFERENCE	10.2.3
SUBJECT	Outstanding Rates/Debtors Report
	31 December 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.9
INTEREST DISCLOSURE	Nil
DATE OF REPORT	15 January 2026
AUTHOR	Wei Ho, Assistant Director Finance & Corporate Services
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

The report is noted.

### BACKGROUND

Policy and legislation require regular reports to Council about the extent of debt to the Shire and any actions to be taken or to recover unpaid monies.

A debt is defined as any amount of money owed to the Shire by virtue of the provision of services, levying of rates, fees and charges, funding agreements, the provision of private works or other fee for service and payment has not been made within 45 days of issuance of invoice, notice or agreement. A debt does not include instalment arrangements unless the final instalment is overdue by 45 days or more.

### COMMENT

As of 31 December 2025, the Shire was owed \$535,065.13. The breakdown of monies owed is as follows:

Payment Type	Total owed	Amounts under \$200	Amounts over \$200	Debts written off in preceding quarter	Debts referred to debt collection or subject to negotiated settlement/ Other
	\$ & No.	\$ & No.	\$ & No	\$ & No.	\$ & No.
Rates & Services	174,523 79	341 42	174,182 37	Nil	Nil
Others	301,610 22	847 8	300,763 14	Nil	Nil
Private works	58,932 4	Nil	58,932 4	Nil	Nil

## **STATUTORY ENVIRONMENT**

Section 6.13 of the Local Government Act 1995 (WA) (Cl) and regulations 19A & 19B of the LG Financial Management Regulations apply. In relation to rates and service charge debts in excess of 3 years, Council must make at least 1 attempt to recover unpaid monies by court action before exercising the power to compulsory sell the property.

## **POLICY IMPLICATIONS**

Council's Financial Policy 5 - Debt Recovery applies. The policy sets out the scheme for pursuing debts via letters of demand and local court action. The CEO has delegated authority to pursue debt recovery and to write off debts under \$200. Council has the sole authority to write off debts over \$200.

## **FINANCIAL IMPLICATIONS**

There are some costs to Council in pursuing debts, eg summons. However, Council can also apply interest penalties on outstanding debts and court fees, thereby mitigating these costs.

## **STRATEGIC IMPLICATIONS & MILESTONES**

Objective 1 of the Governance environment is to "Provide good governance in line with the requirements of the LGA 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.

## **CONSULTATION**

No consultation is required. Debtors will be contacted direct about their debts in accordance with the policy.

## **VOTING REQUIREMENTS**

A simple majority is required.

## **ATTACHMENTS**

Nil

## **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**