



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

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



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

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

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

TABLE OF CONTENTS

Statement of Budget Review	2
Note 1 Basis of Preparation	3
Note 2 Summary Graphs - Budget Review	4
Note 3 Net Current Funding Position	5
Note 4 Predicted Variances / Future Budget Amendments	6

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

Budget v Actual					
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	1,970,018	1,970,018	1,990,233	1,970,018	0
Grants, subsidies and contributions	9,555,100	9,555,100	8,361,909	9,769,550	214,450 ▲
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
Expenditure from operating activities					
Employee costs	(8,033,638)	(8,033,638)	(3,960,214)	(7,996,083)	37,555 ▲
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	(197,569)	(197,569)	(262,821)	(262,821)	(65,252) ▼
Other expenditure	(446,533)	(446,533)	(276,600)	(443,533)	3,000 ▲
	(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
Amount attributable to operating activities	(479,395)	(479,395)	5,825,718	(289,642)	189,753
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions	3,579,240	3,579,240	1,017,107	3,967,174	387,934 ▲
	3,579,240	3,579,240	1,017,107	3,967,174	387,934
Outflows from investing activities					
Purchase of land and buildings	(340,000)	(340,000)	(41,035)	(235,000)	105,000 ▲
Purchase of plant and equipment	(2,310,000)	(2,310,000)	(711,786)	(2,250,000)	60,000 ▲
Purchase of furniture and equipment	(260,000)	(260,000)	(193,690)	(285,192)	(25,192) ▼
Purchase and construction of infrastructure-roads	(1,739,688)	(1,739,688)	(764,166)	(2,414,547)	(674,859) ▼
	(4,649,688)	(4,649,688)	(1,710,677)	(5,205,181)	(555,493)
Amount attributable to investing activities	(1,070,448)	(1,070,448)	(693,570)	(1,238,007)	(167,559)
FINANCING ACTIVITIES					
Cash inflows from financing activities					
Transfers from reserve accounts	332,000	332,000	0	332,000	0
	332,000	332,000	0	332,000	0
Cash outflows from financing activities					
Transfers to reserve accounts	(580,000)	(580,000)	(169,644)	(580,000)	0
	(580,000)	(580,000)	(169,644)	(580,000)	0
Amount attributable to financing activities	(248,000)	(248,000)	(169,644)	(248,000)	0
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	1,803,967	1,803,967	1,781,773	1,781,773	(22,194) ▼
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
Surplus or deficit after imposition of general rates	6,124	6,124	6,744,277	6,124	0

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.

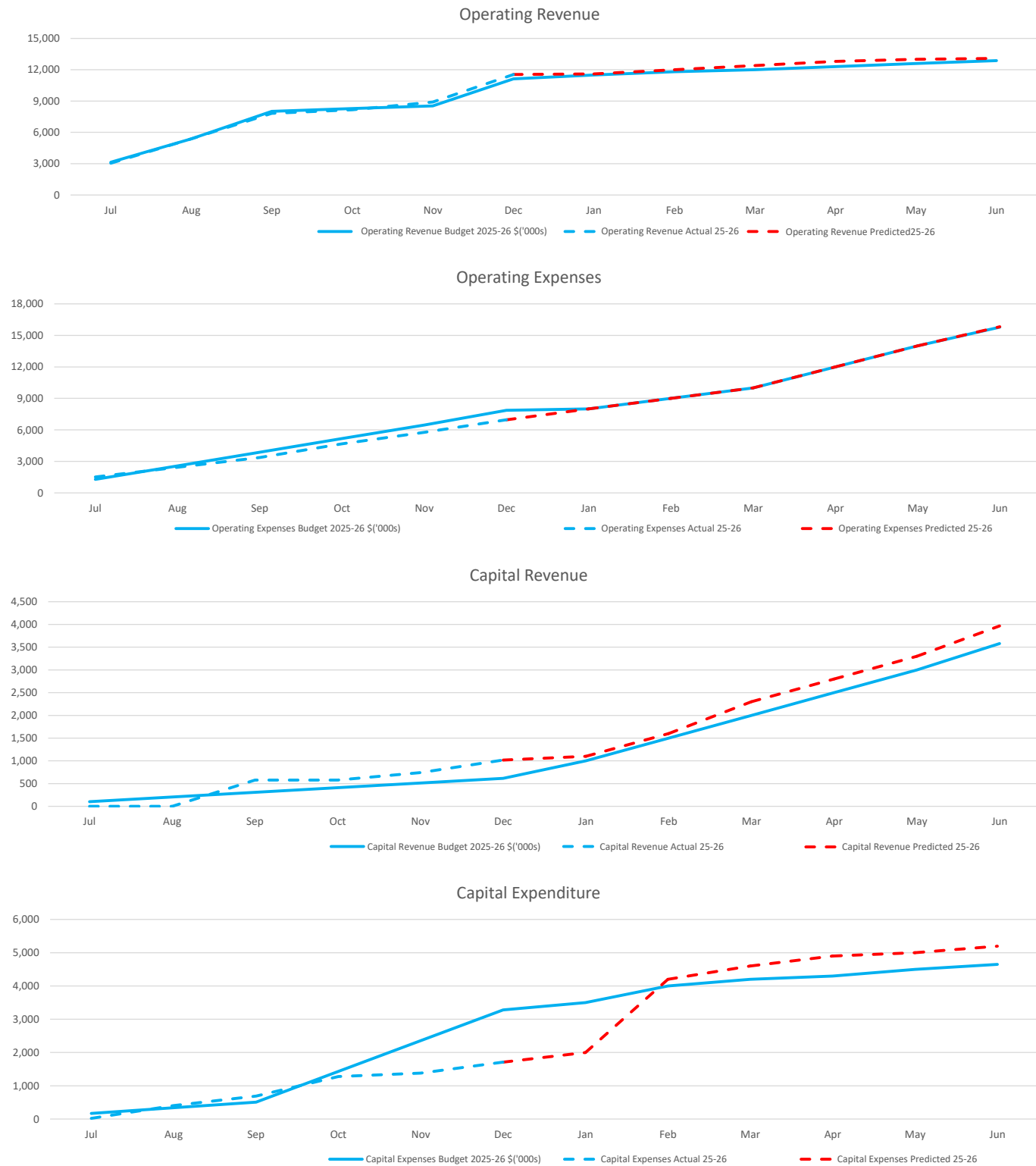
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

- 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.

2. SUMMARY GRAPHS - BUDGET REVIEW



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)

	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
(a) Composition of estimated net current assets	\$	\$	\$	\$	\$
Current assets					
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
Less: current liabilities					
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)
Net current assets	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)
Closing funding surplus / (deficit)	1,781,773	6,124	53,226	6,766,469	6,124

(b) Current assets and liabilities excluded from budgeted deficiency

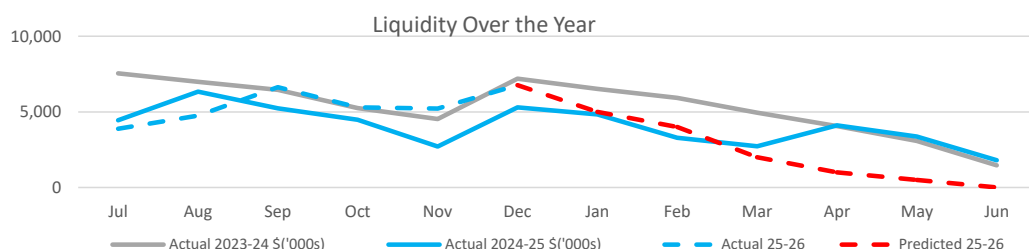
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	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
Adjustments to net current assets	\$	\$	\$	\$	\$
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
Total adjustments to net current assets	(3,421,202)	(3,641,646)	(3,641,646)	(3,590,848)	(3,645,323)

(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
Adjustments to operating activities	\$	\$	\$	\$	\$
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
Non-cash amounts excluded from operating activities	1,516,051	2,432,978	2,432,978	1,239,647	2,405,420



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

4 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
4.1 Grants, subsidies and contributions	214,450 ▲
Increase in FAG payment	
Expenditure from operating activities	
4.2 Employee costs	37,555 ▲
Reduction in Employee Costs	
4.3 Insurance	(65,252) ▼
Increase in Insurance Policy Payment	
4.4 Other expenditure	3,000 ▲
Inflows from investing activities	
4.5 Capital grants, subsidies and contributions	387,934 ▲
Grants Receipt in Contract Liability from Previous Year	
Outflows from investing activities	
4.6 Purchase of land and buildings	105,000 ▲
Postponed Capital Job to Next Financial Year- George Fam Building/Staff Housing	
4.7 Purchase of plant and equipment	60,000 ▲
Postponed Job to Next Financial Year- Replace of Toyota Rav4	
4.8 Purchase of furniture and equipment	(25,192) ▼
Purchase of Tyre Changer & New Drone	
4.9 Purchase and construction of infrastructure-roads	(674,859) ▼
Multiple CRA & RTR Project Carry Forward from Previous Year	
4.10 Purchase and construction of infrastructure-other	(20,442) ▼
Job Carry Forward from Previous Year - Foreshore Padang Bowls Rink Shade	
4.11 Surplus or deficit at the start of the financial year	(22,194) ▼
4.11 Surplus or deficit after imposition of general rates	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
			\$	\$	\$	\$	
Budget Adoption						0	
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	Increase in FAG payment
1141400-Islander		Operating Expenses		10,000		201,256	Purchase of new printer for The Islander printing
11478000-Furniture & Equipment		Capital Expenses			(10,000)	191,256	Purchase of new printer for The Islander printing
1437800-Furniture & Equipment		Capital Expenses			(8,692)	182,564	Purchase of Tyre Changer
Job 72317 Reseal Jalan Ketam Merah RD0038		Capital Expenses			(315,256)	(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)	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)	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)	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)	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)	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)	C/F 24/25 Job Completed in Dec26 not included in 25/26 budget
1145200-Australia Day Grant		Operating Revenue			(14,000)	(526,737)	Australia Day Grants-Application Not Successful
1155300-Bus Service Contribution		Operating Revenue		15,000		(511,737)	Community Bus
1205260-C\Wealth Special Grants		Capital Revenue		387,934		(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)	Purchase of Drone for town planning survey
Insurance		Operating Expenses			(65,252)	(195,555)	Increase in Insurance policy
907900-General Housing Upgrade		Capital Expenses		30,000		(165,555)	Reduce in Housing Upgrade
427900-George Fam Centre Building		Capital Expenses		75,000		(90,555)	Postponed job to next FY-Replace Metalwork Balustrading
427500-Plant & Machinery		Capital Expenses		60,000		(30,555)	Postponed job to next FY-Replace Toyota Rav4
1420100-Salaries & Wages		Operating Expenses		30,555		(0)	Reduce in Employee Costs
			0	821,939	(821,939)	(0)	



SHIRE OF CHRISTMAS ISLAND

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

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

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

RECOMMENDATION

The Ordinary Meeting date of Council for June 2026 be changed from 23rd June to 16th 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 23rd 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 16th 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

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Cian Manton'.

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

OFFICIAL



SHIRE OF CHRISTMAS ISLAND

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

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

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

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

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
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
TOTAL CURRENT ASSETS	8,670,305	14,349,792
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	17,238,586
Infrastructure	29,430,719	29,553,192
TOTAL NON-CURRENT ASSETS	46,320,747	46,791,778
TOTAL ASSETS	54,991,052	61,141,570
CURRENT LIABILITIES		
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
TOTAL CURRENT LIABILITIES	3,445,136	3,992,475
NON-CURRENT LIABILITIES		
Employee related provisions	26,327	26,327
TOTAL NON-CURRENT LIABILITIES	26,327	26,327
TOTAL LIABILITIES	3,471,463	4,018,802
NET ASSETS	51,519,589	57,122,768
EQUITY		
Retained surplus	15,328,698	20,762,232
Reserve accounts	5,107,737	5,277,381
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,591	57,122,769

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 POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 December 2025
Note	\$	\$	\$
Current assets			
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>
Less: current liabilities			
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)
Closing funding surplus / (deficit)	1,803,968	1,803,965	6,766,469

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,107,736)	(5,107,737)	(5,277,381)
Add: Current liabilities not expected to be cleared at the end of the year			
- 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	2,136,033
Total adjustments to net current assets	2(a) (3,421,203)	(3,421,204)	(3,590,848)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 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. % %	
Revenue from operating activities			
Fees and charges	461,639	92.36%	▲
Yearly Residential & Quarterly Enterprises Garbage Charge		Timing	
Private work completed more than budgeted for		Permanent	
Interest revenue	34,996	21.58%	▲
Interest for Fixed Term Deposit		Timing	
Other revenue	16,384	92.19%	▲
Contribution/Sponsor for CI Marathon & Territory Day		Permanent	
Worker's Comp Payment		Permanent	
Employee Incentive Payment		Permanent	
Expenditure from operating activities			
Employee costs	495,561	11.12%	▲
Activity not as high as budgeted for		Timing	
Materials and contracts	614,395	34.12%	▲
Activity not as high as budgeted for		Timing	
Utility charges	39,876	54.37%	▲
Activity not as high as budgeted for		Timing	
Insurance	(164,101)	(166.23%)	▼
Insurance Paid in July to be distribute		Timing	
Other expenditure	(47,132)	(20.54%)	▼
Resource to be allocate		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	402,491	65.49%	▲
Grants received earlier than expected-Parks Contract		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	1,463,490	60.73%	▲
Payment to plant & machinery for parks project delay due to shipping schedule		Timing	
Acquisition of infrastructure	105,636	12.14%	▲
Activity not as high as budgeted for		Timing	
Surplus or deficit after imposition of general rates	3,155,944	87.41%	▲
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash and financial assets	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Receivables	8
7	Other current assets	9
8	Payables	10
9	Other current liabilities	11
10	Grants and contributions	12
11	Capital grants and contributions	13
12	Trust fund	14

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

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

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.45 M	% of total
Unrestricted Cash	\$8.17 M	60.8%
Restricted Cash	\$5.28 M	39.2%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.09 M
0 to 30 Days	38.4%
Over 30 Days	61.6%
Over 90 Days	0.0%

Refer to 8 - Payables

Receivables	
	% Collected
Rates Receivable	\$0.24 M
Trade Receivable	\$0.36 M
Over 30 Days	77.3%
Over 90 Days	62.6%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.51 M)	\$4.47 M	\$5.83 M	\$1.35 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$1.99 M	% Variance
YTD Actual	\$1.97 M	1.0%
YTD Budget		

Grants and Contributions		
	\$8.36 M	% Variance
YTD Actual	\$8.48 M	(1.4%)
YTD Budget		

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$0.96 M	% Variance
YTD Actual	\$0.50 M	92.4%
YTD Budget		

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.07 M)	(\$2.67 M)	(\$0.69 M)	\$1.97 M

Refer to Statement of Financial Activity

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

Asset Acquisition		
	\$0.76 M	% Spent
YTD Actual	\$1.74 M	(56.1%)
Adopted Budget		

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$1.02 M	% Received
YTD Actual	\$3.58 M	(71.6%)
Adopted Budget		

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.25 M)	\$0.00 M	(\$0.17 M)	(\$0.17 M)

Refer to Statement of Financial Activity

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

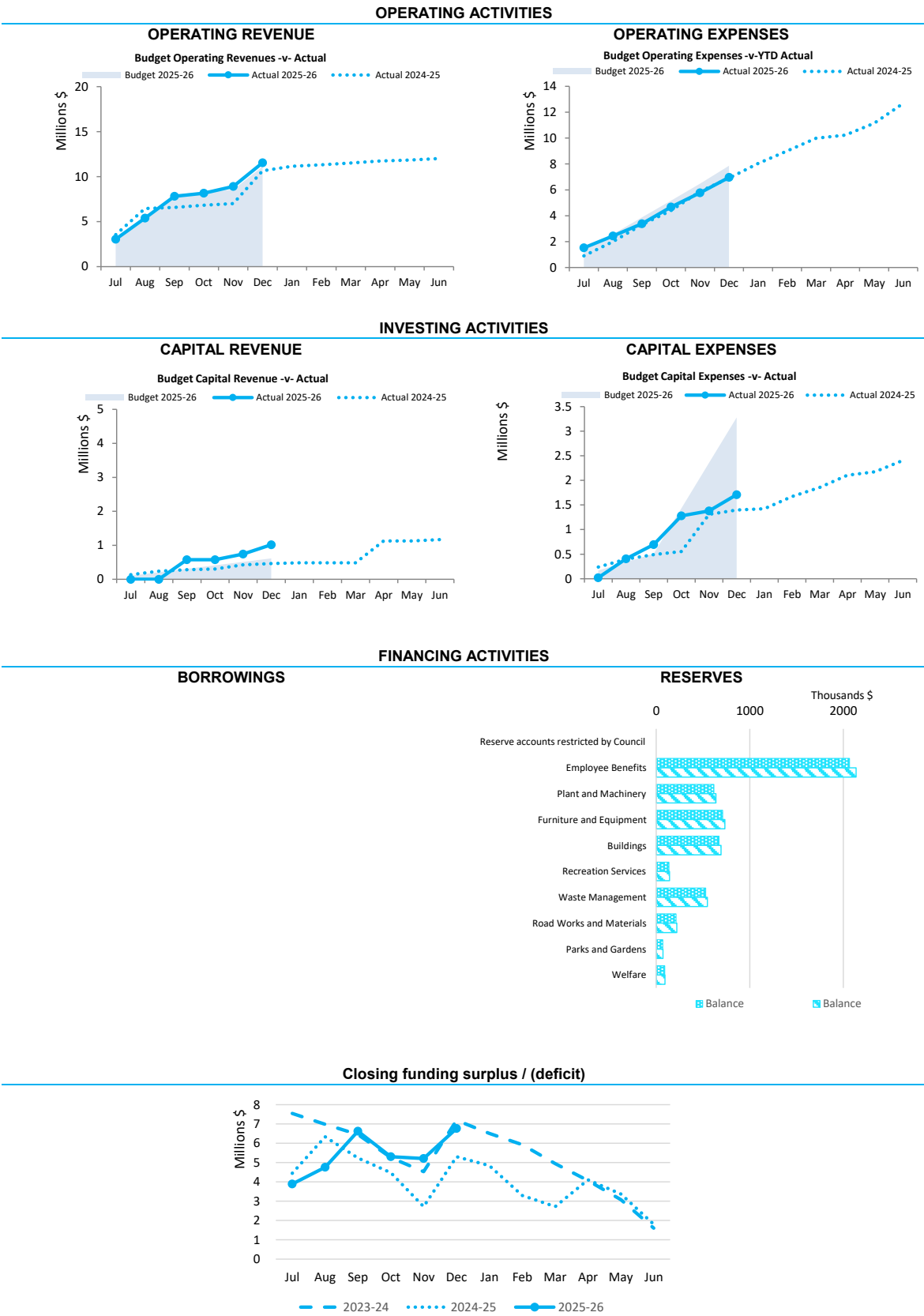
Reserves	
Reserves balance	\$5.28 M
Net Movement	\$0.17 M

Refer to 4 - Cash Reserves

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

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

2 KEY INFORMATION - GRAPHICAL



**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
Total		8,171,388	5,277,379	13,448,767	63,150			
Comprising								
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			
		8,171,388	5,277,379	13,448,767	63,150			

KEY INFORMATION

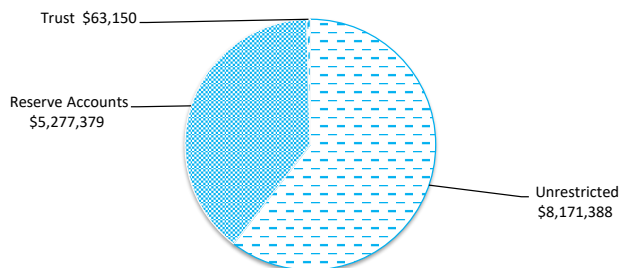
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Employee Benefits	2,067,292.30	0	0	2,067,292	2,067,292	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
	5,107,736	580,000	(332,000)	5,355,736	5,107,737	169,644	0	5,277,381

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non specialised	150,000	0	20,593	20,593
Buildings - specialised	190,000	0	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)
Acquisition of property, plant and equipment	2,910,000	2,410,000	946,510	(1,463,490)
Infrastructure - roads	1,739,688	869,802	742,188	(127,614)
Infrastructure - other	0	0	21,978	21,978
Acquisition of infrastructure	1,739,688	869,802	764,166	(105,636)
Total capital acquisitions	4,649,688	3,279,802	1,710,677	(1,569,125)
Capital Acquisitions Funded By:				
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)
Capital funding total	4,649,688	3,279,802	1,710,677	(1,569,125)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

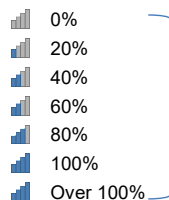
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

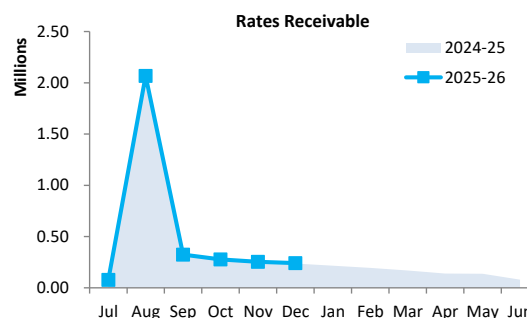


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		Completed	Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Building Non Specialised					0
907900	General Housing Upgrade (For Budget Transfer)	150,000	0	0	0
907230	30 Seaview Drive-BD0063	0	0	20,593	(20,593)
Building Non-Specialised Total		150,000	0	20,593	(20,593)
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)
Building Specialised Total		190,000	0	20,442	(20,442)
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)
	Ball Penetrometer - NF0728				
1437800	Tyre Changer - NF0727	0	0	8,692	
Furniture and Equipment Total		260,000	100,000	193,690	(93,690)
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)
Plant and Machinery Total		2,310,000	2,310,000	711,786	1,598,214
Total Property, Plant & Equipment		2,910,000	2,410,000	946,510	1,463,490
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
Infrastructure Roads Total		1,739,688	869,802	742,188	127,614
Infrastructure Other					0
72618	LRCIP 4 - Replacement of Road Signage	0	0	21,978	(21,978)
Infrastructure Other Total		0	0	21,978	(21,978)
Total Infrastructure		1,739,688	869,802	764,166	105,636
		4,649,688	3,279,802	1,710,677	1,569,125

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	107,184	240,422
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	240,422
% 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%	
Balance per trial balance						
Trade receivables	0	82,013	1,027	51,942	225,560	360,542
Total receivables general outstanding						360,542

Amounts shown above include GST (where applicable)

KEY INFORMATION

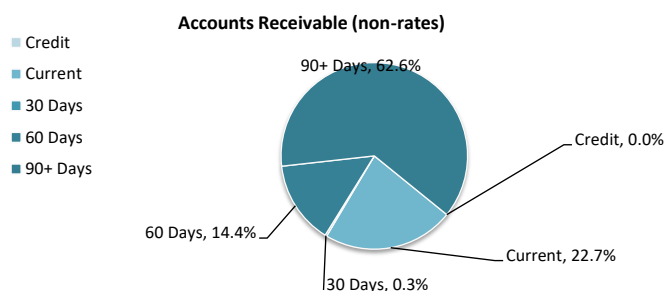
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
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
Inventory				
Fuel & Materials	931,070	202,904	(872,458)	261,516
Other assets				
Prepayments	13,502	6,463	0	19,965
Accrued income	17,787	0	(17,787)	0
Total other current assets	6,088,675	2,385,733	(890,245)	7,584,163
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

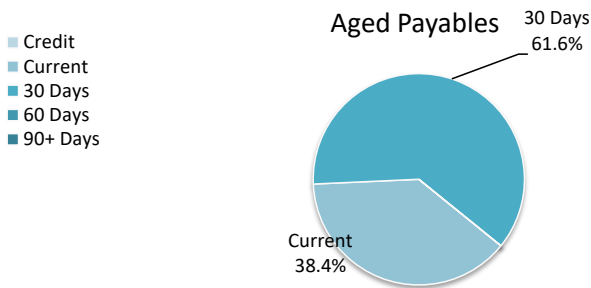
8 PAYABLES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



9 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 1 December 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866	0	217,681	(217,681)	29,866
Capital grant/contributions liabilities		574,878	0	2,152,517	(1,024,410)	1,702,985
Total other liabilities		604,744	0	2,370,198	(1,242,091)	1,732,851
Employee Related Provisions						
Provision for annual leave		1,129,310	0	0	0	1,129,310
Provision for long service leave		1,045,082	0	0	0	1,045,082
Total Provisions		2,174,392	0	0	0	2,174,392
Total other current liabilities		2,779,136	0	2,370,198	(1,242,091)	3,907,243

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	31 Dec 2025	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	Revenue	\$	Actual
Grants and subsidies								
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 Ocean 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
	29,866	217,681	(217,681)	29,866	29,866	8,929,625	7,869,796	7,767,434
Contributions								
Commonwealth Community Service Obligations (IMO)	0	0	0	0	0	594,475	594,475	594,475
Australia Day Contribution	0	0	0	0	0	1,000	498	0
Bus Service Contribution	0	0	0	0	0	30,000	15,000	0
	0	0	0	0	0	625,475	609,973	594,475
TOTALS	29,866	217,681	(217,681)	29,866	29,866	9,555,100	8,479,769	8,361,909

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

INVESTING ACTIVITIES

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2025	Current Liability 31 Dec 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	300,000	0
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	0	387,934	387,934	100,000	50,000	0
Road to Recovery	186,944	0	(186,944)	0	0	529,240	264,616	186,944
1 Rarks Road Upgrade	0	2,152,517	(837,466)	1,315,051	1,315,051	2,350,000	0	830,163
	574,878	2,152,517	(1,024,409)	1,702,985	1,702,985	3,579,240	614,616	1,017,107

**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
	61,804	1,346	0	63,150



SHIRE OF CHRISTMAS ISLAND

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

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) (CI) 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