



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 28 April 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**
 - 5.1 Cr LEE (pg 1 - 2)
 - 5.2 Cr THOMSON (pg 3 - 4)
- 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 17 March 2026 (pg 5 - 9)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 Announcements by Presiding Member Without Discussion**
- 9 Reports of Committees**
 - 9.1 Minutes of Fisheries Management Committee Meetings (pg 10 - 20)
- 10 Reports of Officers**
 - 10.1 Chief Executive Officer**
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – March 2026 (pg 21 - 26)
 - 10.2.2 Financial Statements – March 2026 (pg 27 - 49)
 - 10.3 Director Community/Recreation Services & Training**
 - 10.4 Director Works, Services & Waste**
 - 10.5 Director Planning, Governance & Policy**
- 11 Elected Members Motions of which Previous Notice has been given**
- 12 New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 Behind Closed Doors**
- 14 Closure of Meeting**
- 15 Date of the next Ordinary Meeting**
26 May 2026



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 April 2026
AGENDA REFERENCE	5.1
SUBJECT	Cr LEE – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.11
INTEREST DISCLOSURE	None
DATE OF REPORT	19 March 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That the leave of absence application submitted by Cr Kelvin Kok Bin LEE (30/03/2026) to (10/05/2026) be approved.

BACKGROUND

Cr Kelvin Kok Bin Lee (30/03/2026 to 10/05/2026) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no significant financial policy 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



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

I Councillor KEVIN KOK BIN LEE

Hereby apply to the Council of the Shire of Christmas Island for

Leave of absence from 30, 3, 26 to 10, 5, 26

In accordance with section 2.25 (1) of the Local Government Act (CI).

Yours sincerely

Signature

13, 3, 26

Date



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 April 2026
AGENDA REFERENCE	5.2
SUBJECT	Cr THOMSON – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.1
INTEREST DISCLOSURE	None
DATE OF REPORT	20 April 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That the leave of absence application submitted by Cr Gordon THOMSON (27/04/2026) to (03/05/2026) be approved.

BACKGROUND

Cr Gordon Thomson (27/04/2026 to 03/05/2026) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no significant financial policy 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



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

I Councillor Gordon Thomson

Hereby apply to the Council of the Shire of Christmas Island for

Leave of absence from 27/04/2026 to 03/05/2026

In accordance with section 2.25 (1) of the Local Government Act (CI).

Yours sincerely

Gordon Thomson
Signature

08/04/2026

Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 17 March 2026

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

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

1.2 Record of Attendance

Shire President

Deputy President

Councillors

Cr Steven **PEREIRA**

Cr Swee **TUNG**

Cr Gordon **THOMSON**

(Entered the meeting at 7.01pm)

Cr Azmi **YON**

Cr Kelvin Kok Bin **LEE**

Cr Tracey **KREPP**

Chief Executive Officer

David **PRICE**

Assistant Director of Finance and Corporate Services

Director Community/Recreation Services

Wei **HO**

Olivier **LINES**

2.2 **Leave of Absence**

Councillor

Cr Stephanie **LAI** Resolution 13/26

2.3 **Apologies**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4.1 Cr LEE Raised the question of potholes in general and on the road beside Tracks Taven. CEO David Price indicated that the Tracks Taven potholes have been reported to the Shire and together with general potholes are schedule for filling and sealing.

4.2 Cr KREPP Raised on behalf of residents the actual timing of the Chicken reduction program, rat control and the use of the Shire's chicken cages for possible use by residents.

CEO David Price Indicated that with the Chicken Control Contractor visiting next week to develop the ongoing program for chicken control it is anticipated that Stage 2 the one-month initial large scale population reduction will comment at the beginning of the dry season following by Stage 3 the long-term reproduction program over 24 months.

With the current Rat population, the CEO reported this has been raised with the Department of Infrastructure in Canberra and Parks Australia as an island and community wellbeing and health issue that requires a Whole-of-Government approach.

On the question of community use of the Shire's chicken cages this would be looked at by the visit of the Chicken Control Contractor for possible including in the control program

- 4.3 Cr KREPP Raised the question of vehicles in Coco Nut Drive and Short Street blocking view for residents when reversing from their driveways, the parking of a boat that is infringing traffic movement and identified the area of asphalt that need some repair.

The CEO David Price indicated the Ranger would investigate and take the necessary actions, and the asphalt issues would be referred to the Works Department of repair scheduling.

- 4.4 Cr TUNG Raised the question of the delivery and installation of the Sunshades for the Playgrounds that were in the Budget.

Director for Community/ Recreation Services Olivier Lines reported that 3 are on the current ship and will be allocated to Poon Saan, Prickle Park and Taman Sweetland. Cr Tung raised why Drumsite was not on the list to which Olivier Lines indicated that a shade at Kookaiz in Drumsite could be include with a lean-to design.

- 4.5 Cr PERERIA raised the question of a boat parking on the side of the road in Gaze Road when a designated boat parking area is available.

The CEO David Price indicated that he would get the Ranger to direct the boat owner to relocate the boat to the designated parking area.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Cr TUNG

Council Resolution

Moved: Cr KREPP

Seconded: Cr THOMSON

Res. No:

12/26

That the leave of absence application submitted by Cr Swee (Mel) TUNG (20/04/2026) to 04/05/2026) be approved.

Carried:

6/0

Cr PEREIRA

Cr TUNG

Cr YON

Cr LEE

Cr KREPP

Cr THOMSON

5.2 Cr LAI

Council Resolution

Moved: Cr YON

Seconded: Cr TUNG

Res. No:

13/26

That the leave of absence application submitted by Cr Stephanie LAI (12/03/2026) to 30/04/2026) be approved.

Carried:

6/0

Cr PEREIRA

Cr TUNG

Cr YON

Cr LEE

Cr KREPP

Cr THOMSON

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 3 February 2026

Members considered the unconfirmed minutes.

Council Resolution				
Moved: Cr LEE		Seconded: Cr KREPP	Res. No:	14/26
That Council adopt the unconfirmed minutes of the 3 February 2026 Council Meeting.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – January 2026

Council Resolution				
Moved: Cr THOMSON		Seconded: Cr LEE	Res. No:	15/26
That Council receive the expenditure totalling \$874,578.54 as presented in January 2026 Schedule of Accounts.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.2.2 Financial Statements – January 2026

Council Resolution				
Moved: Cr THOMSON		Seconded: Cr YON	Res. No:	16/26
That Council receives the Financial Statements of January 2026.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.2.3 Tender of Sale – Obsolete IMAC Computers

Council Resolution				
Moved: Cr THOMSON		Seconded: Cr YON	Res. No:	17/26
That Council call for tenders or expression of interest for obsolete IMAC computers				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.2.4 Schedule of Accounts – February 2026

Council Resolution				
Moved: Cr KREPP		Seconded: Cr TUNG		Res. No: 18/26
That Council receive the expenditure totalling \$834,041.18 as presented in February 2026 Schedule of Accounts.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.2.5 Financial Statements – February 2026

Council Resolution				
Moved: Cr YON		Seconded: Cr LEE		Res. No: 19/26
That Council receives the Financial Statements of February 2026.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.3 Director Community/Recreation Services & Training

10.3.1 Celebrating 28th Anniversary Seniors Week 2026

Council Resolution				
Moved: Cr THOMSON		Seconded: Cr YON		Res. No: 20/26
That the Shire of Christmas Island is coordinating the 2026 Seniors Week celebration from the 20th to 26th July 2026 and invites sponsorship from community organisations to assist in facilitating this annual event.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

10.5.1 Local Heritage List Policy Adoption

Council Resolution				
Moved: Cr KREPP		Seconded: Cr THOMSON		Res. No: 21/26
That Council enters 9 Lam Lok Loh, known colloquially as 'Japanese House' as the first entry into the Shire of Christmas Island Heritage List.				
Carried: 6/0				
Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE	
Cr KREPP	Cr THOMSON			

- 11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**
- 13 BEHIND CLOSED DOORS**
- 14 CLOSURE OF MEETING**
The Shire President closed the meeting at 7.37pm
- 15 DATE OF NEXT MEETING: 28 April 2026**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 April 2026
AGENDA REFERENCE	9.1
SUBJECT	Minutes of Fisheries Management Committee Meetings
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	2.4.13
INTEREST DISCLOSURE	None
DATE OF REPORT	22 April 2026
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive from the Fisheries Management Committee the

- **Confirmed Minutes of the Nov 21st 2025 FMC Meeting**
- **Unconfirmed Minutes of the April 22nd 2026 FMC Meeting**

BACKGROUND

The Fisheries Management Committee is a committee of council formed of Councillors, the Fisheries Ranger, Shire CEO, senior staff and members of the community who respond to the bi-annual public notice calling for membership.

COMMENT

Meeting of April 22nd 2026 saw a presentation by UWA researchers Dr. Tim LANGOIS and PhD candidate Ennis de VOS and the continued discussion of management of the Commercial Boat Fishing License scheme on the island.

The UWA team proposed a research study that would create for the first time baseline data on the reef health and fish population health at depths greater than 20m. To date all research has been in 20m or shallower.

FMC has developed the Fish Stock Assessment Program with Dr. Jeremy PRINCE over two years – it has successfully determined the population health and number of wahoo (it is healthy and reproducing sufficiently to replace catch). The UWA team's research technique relies on underwater camera drones to capture fish numbers and mathematically calculate the statistics as to how many in the population would there be.

FMC also heard options from Dr Travaille on ways forward with Commercial Boat Fishing License management on Christmas Island in tandem with the Commonwealth.

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no significant financial policy implications arising from this matter.

STRATEGIC IMPLICATIONS & MILESTONES

The FMC items discussed fall under the following designations in the 10 Year Strategic Community Plan “2023-2023, Our Island, Our Responsibility.”

*UN Sustainable Development Goal 14 – Life Below Water
Economy and Employment E5 – A Local Voice for Lobbying
Governance G3 – Promote and Advocate for islanders*

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 9.1.1 Confirmed Minutes of Nov 21st 2025 meeting
- 9.1.2 Unconfirmed Minutes of April 21st 2026 meeting

Fisheries Management Committee 2025

CONFIRMED MINUTES

Date: 5.00pm Friday November 21st, 2025

Location: George Fam Council Chambers

1. Declaration of Opening

5pm Opened by Chairperson Azmi YON.

Azmi YON welcomes Chris SU and Dr. Kendra TRAVAILLE appearing by Teams video

Azmi YON welcomes the 2025-2027 FMC committee and acknowledges community representatives David MULHERON and Alisdair MCGOVERN to their first FMC meeting.

2. Record of Attendance / Apologies / Leave of Absence / Declaration of Financial, Proximity or Impartiality Interest

2.1 Record of Attendance

Chairperson
Committee

Azmi **YON**
Brady **COLLETTE**
Alisdair **MCGOVERN**
David **MULHERON**
Shahrin **JAMIL**
Kelvin **LEE**
Chris **SU** (online)
Mark **ROCHFORT** (1705)
Azli **ALBASHRI** (1710)
Gordon **THOMSON** (1715)

Apologies

David **PRICE**

Guests

Dr. Kendra **TRAVAILLE** (online)

Fisheries Management Committee 2025

Meeting discussed the next steps around enforcement duties for the Ranger. At the present the AFP can issue infringements; the Minister will be able to grant the Ranger that ability when Council requests it based on the completion of his formal training in Cert 4 Govt Investigations currently underway. Dr TRAVAILLE advised the AFP are the enforcing body at the present.

Meeting discussed the medium-term goals for the fisheries regime – that the local fisheries ranger will be able to independently issue infringements, ensure compliance and provide community outreach / education locally. Eventual commitment to on the water assets in the medium term is expected; this requires Commonwealth commitment.

Dr TRAVAILLE provides overview to the role of the scientific advisor in the process – it is to assist the research of data that assists sustainable fish take and management for Islanders. There was a significant gap in this area under the WA SDA regime. Meeting noted the lack of data analysis back from WA Fisheries over the years; who were reticent to share any data post their funding period.

FMC notes the 3 years of its funding agreement activity with the Commonwealth has generated significantly more data than the decades under the WA regime, much more cost effectively.

5. Agenda

5.1 Commercial Fisheries License discussion

Dr Kendra TRAVAILLE provides background of events on local Commercial Fisheries License history. Dr TRAVAILLE briefed FMC on the Commercial Fisheries License proposal drafted from FMC 2023-2025 consultation, industry and other stakeholder consultation. Please see attached '*Commercial fishing at CI – proposed management changes.pdf*'

David MULHERON leaves 1803.

Mark ROCHFORT declares interest, exits 1815.

FMC Resolution

Moved: Gordon THOMSON

Seconded: Kelvin LEE

Res. No: FMC10/25

That having considered the Commercial Fisheries License proposal presented, the Fisheries Management resolves to adopt, in their entirety, the recommendations contained in the "*Commercial fishing at CI - proposed management changes*" as presented by Dr K Thomas Travaille on 21 November 2025

Carried: 9/0

For: Azmi YON

Brady COLLETTE

Shahrin JAMIL

Chris SU

David MULHERON

Kelvin LEE

Alisdair MCGOVERN

Gordon THOMSON

Azli ALBASHRI

Against:

Fisheries Management Committee 2025

- 6. **General Business:**
- 7. **Close of Business:**
- 8. **Next Meeting Date: TBA**



Fisheries Management Committee 2026

DRAFT MINUTES

Date: 5.00pm Tuesday 21st April 2026

Location: George Fam Council Chambers

1. Declaration of Opening

5pm Opened by Chairperson Azmi YON.

Azmi YON welcomes Dr. Kendra TRAVAILLE and the UWA research team, Dr Time LANGOIS and PhD researcher Ennis De VOS appearing by Teams video

2. Record of Attendance / Apologies / Leave of Absence / Declaration of Financial, Proximity or Impartiality Interest

2.1 Record of Attendance

Chairperson
Committee

Azmi **YON**
Brady **COLLETTE**
Alisdair **MCGOVERN**
David **MULHERON**
Shahrin **JAMIL**
David **PRICE**
Chris **SU**
Azli **ALBASHRI**

Apologies

Kelvin **LEE**
Mark **ROCHFORT**
Gordon **THOMSON**

Guests

Dr. Kendra **TRAVAILLE** (online)
UWA Dr. Tim **LANGOIS** (online)
UWA Ennis **de VOS** (online)

2.2 UWA Research Proposal presentation

Chairperson Azmi YON invited the UWA team to present their research proposals. FMC provided with '*CI Deep Reef Proposal April 2026.pdf*' before hand.

Dr Tim LANGOIS introduces the program, showing 150 proposed sites for research at NW, SW and NE points in Christmas Island waters. The aim is to document the fish population and geological formations at depths not yet researched on CI. The UWA team intends to use a deep water drone fitted with multiple cameras for a 360 view to capture 10-15min of video at a time.

Dr Tim LANGOIS showed video of this drone unit capturing footage between 50m and 400m off the WA coast.

Dr TRAVAILLE restates that Christmas Island has yet to have a study of the marine environment at depths deeper than 20m. She summarises that the fish stock assessment health work the FMC undertakes with Dr Jeremy PRINCE relies on the capture of samples to create a data set that statistically describes the population of that species. This relies on the capture of samples to ensure rigour in the data; we had 500 samples of wahoo and 20 of red grouper at present.

Dr. Tim LANGOIS advised the FMC that the UWA research team will examine all footage after returning to Perth and count 'frame by frame' the number, species and size of each fish captured. The team can then create its data set to statistically describe the population and type of species captured.

CEO David PRICE asked how the proposal was to be funded? Dr TRAVAILLE advised that the sum of the proposal at \$54,000 would need co-funding opportunities with the FMC seeking potentially Parks Australia to share the cost. A split over two funding years might also be a feasible way to fund the research.

Chris SU informed the meeting that he would raise this opportunity with the CI Marine Park Community Advisory Committee, on which he serves as an FMC representative. Chris SU advised that the CI Marine Park Community Advisory Committee meets quarterly and has the power to raise to Parks Australia research proposals for consideration in the informing of the first 10 Year CI Marine Park Management Plan.

Dr Tim LANGOIS advised that he and his team have collaborated with Marine Parks Australia several times across different WA locations.

The FMC agreed that we need to develop better understanding of the state of health in the fish population in the context of commercial fisheries license developments on Christmas Island.

Chairperson Azmi YON thanked the UWA team who left the meeting at 5.20pm.
Dr Tim LANGOIS and Ennis de VOS leave 5.20pm

Fisheries Management Committee 2026

FMC Resolution

Moved: David PRICE

Seconded: Shahrin JAMIL

Res. No: FMC1/26

That the FMC supports the UWA Research Proposal subject to a collaborative funding model allowing the works to be done between the FMC and Parks Australia.

Carried: 8/0

For: Azmi YON

Chris SU

Alisdair MCGOVERN

Brady COLLETTE

David MULHERON

Azli ALBASHRI

Shahrin JAMIL

David PRICE

Against:

3. Confirmation of Previous Minutes

3.1 Confirmation of FMC meeting of 21 November 2025

FMC Resolution

Moved:

Brady COLLETTE

Seconded:

Shahrin JAMIL

Res. No: FMC2/26

That the minutes of the 21 November 2025 be confirmed as a true and accurate record.

Carried: 8/0

For: Azmi YON

Chris SU

Alisdair MCGOVERN

Brady COLLETTE

David MULHERON

Azli ALBASHRI

Shahrin JAMIL

David PRICE

Against:

4. Action Items / Business Arising

Fisheries Management Committee 2026

5. Agenda

5.1 Commercial Boat Fishing License discussion

Dr Kendra TRAVAILLE provides the 'Commercial Fishing at Christmas Island – FMC Update 21 April 2026' slides on screen. Copy of presentation in file.

She provides options for Commercial Boat Fishing License following on the discussions in the November 2025 FMC meeting.

A Commercial Boat Fishing License is given to a licensed, surveyed boat that meets all necessary AMSA requirements. It is also required to have all compulsory communications and safety equipment on board which are updated from time to time in the regs. The captain of the vessel also needs the required coxswain ticket and other qualifications as updated from time to time.

There are no *Commercial Fishing Licenses* applying to Christmas Island – only *Commercial Boat Fishing Licenses*.

The FMC had discussed in 2025 the community priority to keep the fish for local consumption and ideally only have licenses available for local residents to apply for.

Dr TRAVAILLE advised that she had provided this feedback with the Commonwealth who have provided initial feedback that there are three elements which require further research:

1. Is it legally possible to create a licensing system that only CI residents can apply for?
2. Is it legally possible to restrict sales of fish only to Christmas Island?
3. Is it legally possible to have the licenses as 'non-transferrable' between private parties?

Dr TRAVAILLE briefed the FMC on the 'show cause' two year requirement period where persons who have a license and don't use it for 24 months have to 'show cause' to the Minister to advise why they still require it. The Minister has the option to revoke their license after 24 months if it has not been practically utilised.

FMC discussed Dr TRAVAILLE's options for discussion on how to manage the current two unallocated Commercial Boat Fishing Licenses on Christmas Island. Proposed that an on-island entity could apply for the licenses and then themselves nominate two qualified fishers/authorised vessels to operate under the licenses.

Fishers would need the required coxswain and any other applicable certification, and the vessel must be certified in survey by AMSA to the standards required and have the required emergency and communications equipment.

Through a delegation of authority by the Minister under CI Fisheries Ordinance, the council could be the body to vary license registrations between Commercial Boat Fishing License users to avoid it having to return to the Minister at every change.

Fisheries Management Committee 2026

The organisation could buy out other licenses as they become available and keep a form of 'community ownership' of the five Commercial Boat Fishing Licenses.

The FMC discussed at length the feasibility of this option to manage CBFLs going forward. FMC resolved to continue discussions and consult with the Chair advising that the community needs to be consulted as well.

CEO David PRICE advised that the greyness of the three legal questions needed to be resolved before the FMC could move forward. Suggested that the Ministerial Fisheries Advisory Committee under its charter as community advisors to the Minister write to the Minister to request a legal opinion on the aforementioned three questions. The FMC can then choose to go to community consultation once the opinions are received.

FMC agreed that was to be the next step.

5.2 Meeting Scheduling 2026

Chairperson Azmi YON advised that the FMC will resolve by email the meeting schedule for the next year instead of in meeting and duly inform the Council as required.

6. General Business:

7. Close of Business: 5.50pm

8. Next Meeting Date: TBA



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 April 2026
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - March 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	13 April 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$2,230,665.87 as presented in March 2026 Schedule of Accounts.

BACKGROUND

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

Outstanding creditors as at 31 March 2026: **\$ 122,640.72**

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 – March 2026 (including Credit Card Transaction in accordance with Financial Regulation 13A)

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



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 April 2026
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – March 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	20 April 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the Financial Statements of March 2026.

BACKGROUND

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

COMMENT

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

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

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.2.1 Financial Statements March 2026

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2026

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 MARCH 2026

	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	9,769,550	9,220,369	8,610,336	(610,033)	(6.62%)	
Fees and charges	999,698	749,403	1,155,722	406,319	54.22%	▲
Interest revenue	314,309	228,231	252,433	24,202	10.60%	▲
Other revenue	32,600	22,694	81,426	58,732	258.80%	▲
	13,086,175	12,190,715	12,090,150	(100,565)	(0.82%)	
Expenditure from operating activities						
Employee costs	(7,996,083)	(6,645,108)	(5,988,358)	656,750	9.88%	
Materials and contracts	(4,554,188)	(2,650,918)	(1,801,809)	849,109	32.03%	▲
Utility charges	(146,750)	(110,103)	(37,564)	72,539	65.88%	▲
Depreciation	(2,405,420)	(1,803,931)	(1,859,678)	(55,747)	(3.09%)	
Insurance	(262,821)	(213,323)	(262,821)	(49,498)	(23.20%)	▼
Other expenditure	(443,533)	(302,592)	(241,928)	60,664	20.05%	▲
	(15,808,795)	(11,725,975)	(10,192,158)	1,533,817	13.08%	
Depreciation excluded from operating activities	2,405,420	1,803,931	1,859,678	55,747	3.09%	
Amount attributable to operating activities	(317,200)	2,268,671	3,757,670	1,488,999	65.63%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,967,174	3,465,891	2,201,294	(1,264,597)	(36.49%)	▼
	3,967,174	3,465,891	2,201,294	(1,264,597)	(36.49%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,790,634)	(2,687,274)	(2,241,131)	446,143	16.60%	▲
Acquisition of infrastructure	(2,414,547)	(1,847,159)	(810,219)	1,036,940	56.14%	▲
	(5,205,181)	(4,534,433)	(3,051,350)	1,483,083	32.71%	
Amount attributable to investing activities	(1,238,007)	(1,068,542)	(850,056)	218,486	20.45%	
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						
Amount attributable to operating activities	2(a) 1,781,773	1,781,773	1,781,773	0	0.00%	
Amount attributable to investing activities	(317,200)	2,268,671	3,757,670	1,488,999	65.63%	▲
Amount attributable to financing activities	(1,238,007)	(1,068,542)	(850,056)	218,486	20.45%	▲
Amount attributable to financing activities	(248,000)	0	(169,644)	(169,644)	0.00%	
Surplus or deficit after imposition of general rates	(21,434)	2,981,902	4,519,743	1,537,841	51.57%	▲

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 MARCH 2026**

	Actual 30 June 2025	Actual as at 31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,451,671	5,249,193
Trade and other receivables	129,959	378,939
Other financial assets	5,126,316	5,295,960
Inventories	931,070	311,933
Other assets	31,289	582
TOTAL CURRENT ASSETS	8,670,305	11,236,607
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	18,291,824
Infrastructure	29,430,719	29,209,964
TOTAL NON-CURRENT ASSETS	46,320,747	47,501,788
TOTAL ASSETS	54,991,052	58,738,395
CURRENT LIABILITIES		
Trade and other payables	666,000	122,581
Contract liabilities	29,866	189,161
Capital grant/contributions liabilities	574,878	608,688
Employee related provisions	2,174,392	2,174,392
TOTAL CURRENT LIABILITIES	3,445,136	3,094,822
NON-CURRENT LIABILITIES		
Employee related provisions	26,326	26,326
TOTAL NON-CURRENT LIABILITIES	26,326	26,326
TOTAL LIABILITIES	3,471,462	3,121,148
NET ASSETS	51,519,590	55,617,247
EQUITY		
Retained surplus	15,328,697	19,256,710
Reserve accounts	5,107,737	5,277,381
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,590	55,617,247

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 MARCH 2026

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 March 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 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 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

Trade and other payables
Other liabilities
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget	Actual	Actual
	Opening 1 July 2025	as at 30 June 2025	as at 31 March 2026
	\$	\$	\$
	1,580,440	2,451,671	5,249,193
	452,000	129,959	378,939
	5,612,689	5,126,316	5,295,960
	931,070	931,070	311,933
	19,965	31,289	582
	<u>8,596,164</u>	<u>8,670,305</u>	<u>11,236,607</u>
	(285,000)	(666,000)	(122,581)
	(1,066,555)	(604,744)	(797,849)
	<u>(2,174,392)</u>	<u>(2,174,392)</u>	<u>(2,174,392)</u>
	<u>(3,525,947)</u>	<u>(3,445,136)</u>	<u>(3,094,822)</u>
	5,070,217	5,225,169	8,141,785
2(b)	<u>(3,288,444)</u>	<u>(3,443,396)</u>	<u>(3,622,042)</u>
	1,781,773	1,781,773	4,519,743

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Other liabilities- contract liabilities
- Other liabilities- capital grants liabilities

Add: Current liabilities not expected to be cleared at the end of the year

- Current portion of unspent capital grants held in reserve
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(5,355,736)	(5,107,737)	(5,277,381)
			(189,161)
			(608,688)
			317,155
		(402,951)	
	2,067,292	2,067,292	2,136,033
2(a)	<u>(3,288,444)</u>	<u>(3,443,396)</u>	<u>(3,622,042)</u>

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 MARCH 2026**

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	406,319	54.22%	▲
Yearly Residential & Quarterly Enterprises Garbage Charge		Timing	
Private work completed in excess of budget		Permanent	
Interest revenue	24,202	10.60%	▲
Interest for Fixed Term Deposit Exceeds YTD budget		Timing	
Other revenue	58,732	258.80%	▲
Contribution/Sponsor for CI Marathon & Territory Day		Permanent	
Worker's Comp Payment		Permanent	
Employee Incentive Payment		Permanent	
Expenditure from operating activities			
Materials and contracts	849,109	32.03%	▲
mainly due to accounting treatment of stock - Agregate, Fuel & Emulsion		Timing	
Utility charges	72,539	65.88%	▲
Activity not as high as budgeted for need to review budget for 26/27		Timing	
Insurance	(49,498)	(23.20%)	▼
Insurance Paid in July to be distribute		Timing	
Other expenditure	60,664	20.05%	▲
Under budget in minor expenditure, building better regions and saluting their service grant.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,264,597)	(36.49%)	▼
Project has not complete to generate grants - Parks Contract and other road projects		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	446,143	16.60%	▲
Payment to plant & machinery for parks project delay due to shipping schedule		Timing	
Acquisition of infrastructure	1,036,940	56.14%	▲
Several roads other other capital works project not yet started or on hold.		Timing	
Surplus or deficit after imposition of general rates	1,537,841	51.57%	▲
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
13	Budget amendments	15

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.78 M	\$1.78 M	\$1.78 M	\$0.00 M
Closing	(\$0.02 M)	\$2.98 M	\$4.52 M	\$1.54 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.56 M	% of total
Unrestricted Cash	\$5.29 M	50.0%
Restricted Cash	\$5.28 M	50.0%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.12 M	% Outstanding
Trade Payables	\$0.12 M	
0 to 30 Days		86.5%
Over 30 Days		13.5%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$0.25 M	% Collected
Rates Receivable	\$0.13 M	93.8%
Trade Receivable	\$0.25 M	% Outstanding
Over 30 Days		98.4%
Over 90 Days		11.2%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.32 M)	\$2.27 M	\$3.76 M	\$1.49 M

Refer to Statement of Financial Activity

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

Grants and Contributions		
	\$8.61 M	% Variance
YTD Actual	\$8.61 M	
YTD Budget	\$9.22 M	(6.6%)

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$1.16 M	% Variance
YTD Actual	\$1.16 M	
YTD Budget	\$0.75 M	54.2%

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)
(\$1.24 M)	(\$1.07 M)	(\$0.85 M)	\$0.22 M

Refer to Statement of Financial Activity

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

Asset Acquisition		
	\$0.81 M	% Spent
YTD Actual	\$0.81 M	
Adopted Budget	\$2.41 M	(66.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$2.20 M	% Received
YTD Actual	\$2.20 M	
Adopted Budget	\$3.97 M	(44.5%)

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

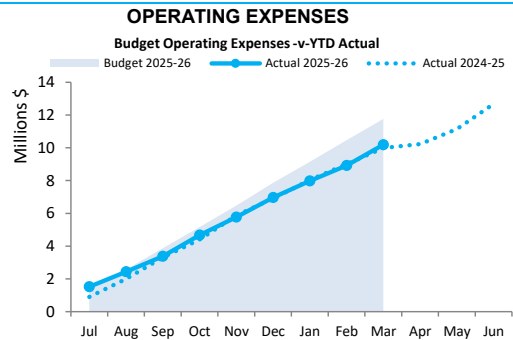
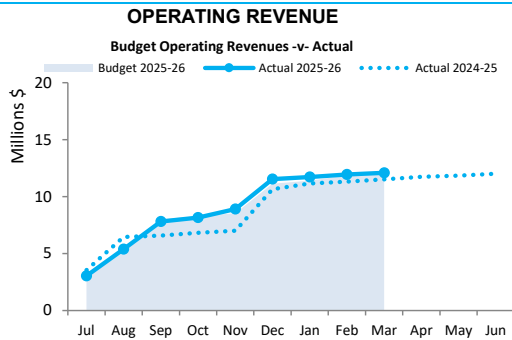
Refer to 4 - Cash Reserves

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

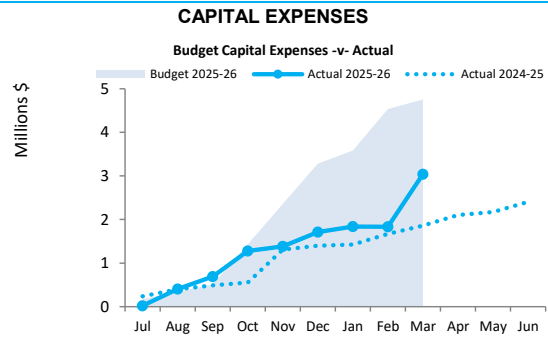
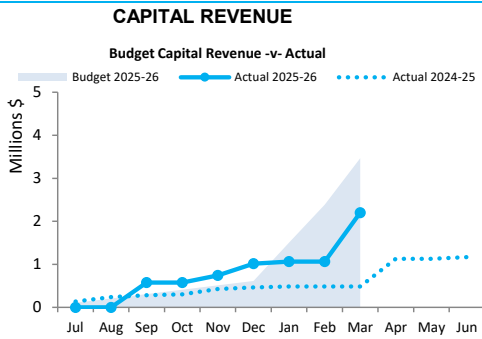
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



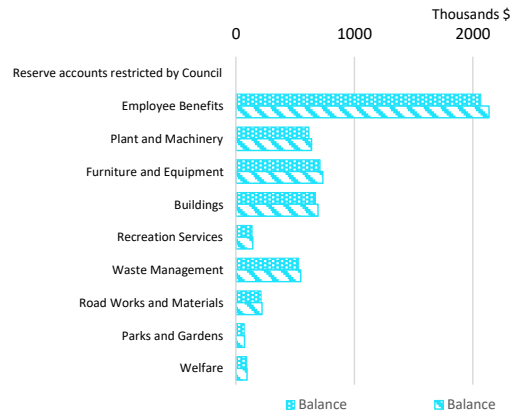
INVESTING ACTIVITIES



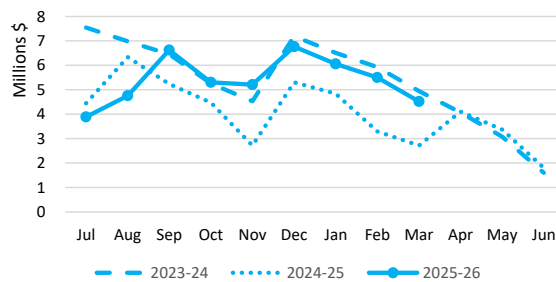
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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 MARCH 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Reserve		Total	Trust	Institution	Interest Rate	Maturity Date
		Unrestricted	Accounts					
		\$	\$	\$	\$			
Petty Cash and Floats	Cash and cash equivalents	600	0	600	0	N/A		
Municipal Fund	Cash and cash equivalents	2,210,254	0	2,210,254	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #961	Cash and cash equivalents	510,128	0	510,128	0	Bank-Westpac	4.00%	Apr-26
Municipal Fund FTD #958	Cash and cash equivalents	504,978	0	504,978	0	Bank-Westpac	4.00%	Apr-26
Municipal Fund FTD #959	Cash and cash equivalents	504,978	0	504,978	0	Bank-Westpac	4.00%	Apr-26
Municipal Fund FTD #960	Cash and cash equivalents	504,978	0	504,978	0	Bank-Westpac	4.00%	Apr-26
Municipal Fund FTD #963	Cash and cash equivalents	506,639	0	506,639	0	Bank-Westpac	4.00%	May-26
Municipal Fund FTD #962	Cash and cash equivalents	506,639	0	506,639	0	Bank-Westpac	4.00%	May-26
Trust Fund FTD #xxx	Financial assets at amortised cost	0	0	0	63,970	Bank-Westpac	4.00%	Apr-26
Community Welfare Fund	Financial assets at amortised cost	0	2,161.04	2,161.14	0	Bank-Westpac	Variable	N/A
CWF FTD #238	Financial assets at amortised cost	0	26,167.50	26,167.50	0	Bank-Westpac	3.95%	Apr-26
CWF FTD #239	Financial assets at amortised cost	0	36,431.83	36,431.83	0	Bank-Westpac	4.02%	Jun-26
CWF FTD #240	Financial assets at amortised cost	381	29,351.76	29,732.93	0	Bank-Westpac	4.00%	May-26
Reserve Fund	Financial assets at amortised cost	3	41,339.17	41,342.39	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #365	Financial assets at amortised cost	0	1,989,106.74	1,989,106.74	0	Bank-Westpac	3.95%	Apr-26
Reserve Fund FTD #369	Financial assets at amortised cost	949	73,094.19	74,043.41	0	Bank-Westpac	4.00%	May-26
Reserve Fund FTD #370	Financial assets at amortised cost	10,806	832,124.98	842,931.21	0	Bank-Westpac	4.00%	May-26
Reserve Fund FTD #371	Financial assets at amortised cost	23,820	522,126.86	545,947.29	0	Bank-Westpac	4.70%	Mar-27
Reserve Fund FTD #366	Financial assets at amortised cost	0	586,019.34	586,019.34	0	Bank-Westpac	4.02%	Jun-26
Reserve Fund FTD #367	Financial assets at amortised cost	0	581,932.13	581,932.13	0	Bank-Westpac	4.02%	Jun-26
Reserve Fund FTD #368	Financial assets at amortised cost	0	557,523.68	557,523.68	0	Bank-Westpac	4.02%	Jun-26
Total		5,285,154	5,277,379	10,562,533	63,970			
Comprising								
Cash and cash equivalents		5,249,193	0	5,249,193	0			
Financial assets at amortised cost - Term Deposits		35,960	5,277,379	5,313,340	63,970			
		5,285,154	5,277,379	10,562,533	63,970			

KEY INFORMATION

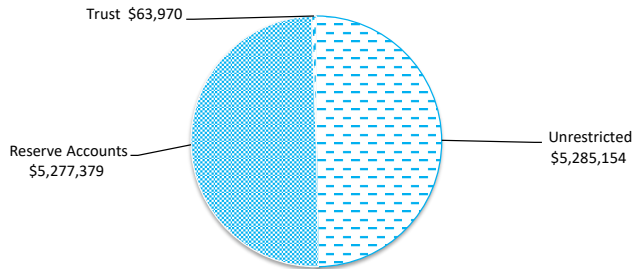
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 MARCH 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing 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	120,000	99,990	70,860	(29,130)
Buildings - specialised	135,442	122,106	35,603	(86,503)
Furniture and equipment	285,192	215,178	301,720	86,542
Plant and equipment	2,250,000	2,250,000	1,832,948	(417,052)
Acquisition of property, plant and equipment	2,790,634	2,687,274	2,241,131	(446,143)
Infrastructure - roads	2,414,547	1,847,159	765,915	(1,081,244)
Infrastructure - other	0	0	44,304	44,304
Acquisition of infrastructure	2,414,547	1,847,159	810,219	(1,036,940)
Total capital acquisitions	5,205,181	4,534,433	3,051,350	(1,483,083)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,967,174	3,465,891	2,201,294	(1,264,597)
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	906,007	1,068,542	850,056	(218,486)
Capital funding total	5,205,181	4,534,433	3,051,350	(1,483,083)

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

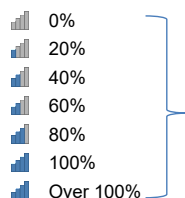
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

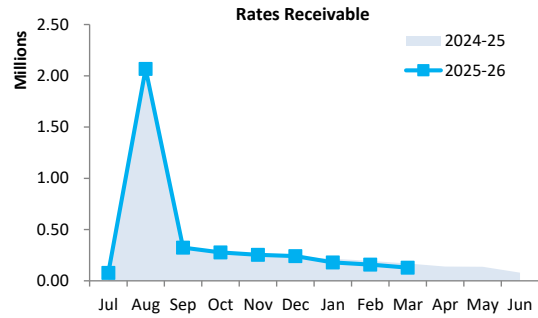


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		Completed	Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Building Non Specialised				0
907900 General Housing Upgrade (For Budget Transfer)	120,000	99,990	0	99,990
907212 12 Guano Close	0	0	50,267	(50,267)
907230 30 Seaview Drive-BD0063	0	0	20,593	(20,593)
Building Non-Specialised Total	120,000	99,990	70,860	29,130
Building Specialised				0
427900 Replace Flooring in Finance Office & Tea Room	50,000	50,000	0	50,000
427900 Replace George Fam Office Blinds	25,000	25,000	0	25,000
1117900 Poon Saan Community Hall Renovations	40,000	26,664	15,161	11,503
1127208 Foreshore Padang Bowls Rink Shade (24/25)-FP02918	20,442	20,442	20,442	0
Building Specialised Total	135,442	122,106	35,603	86,503
Furniture and Equipment				0
427800 Phone System Upgrade	50,000	50,000	32,427	17,573
427800 DJI Drone	6,500	6,500	5,860	640
1147800 Ricoh IM C6010 A3 Digital Colour Miltifunction Printer	10,000	10,000	10,455	(455)
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	13,332	0	13,332
1127800 Playground & Park Upgrades	90,000	59,994	80,223	(20,229)
1217800 Parks Road Upgrade	100,000	66,660	164,063	(97,403)
Ball Penetrometer - NF0728				0
1437800 Tyre Changer - NF0727	8,692	8,692	8,692	(0)
Furniture and Equipment Total	285,192	215,178	301,720	(86,542)
Plant and Machinery				0
1217500 Bulldozer	550,000	550,000	441,390	108,610
1217500 Grader	500,000	500,000	412,476	87,524
1217500 10T Tipper	275,000	275,000	299,102	(24,102)
1217500 Multi Tyre Roller	260,000	260,000	204,505	55,495
1217500 Excavator	300,000	300,000	263,769	36,231
1217500 Bitumen Sprayer	365,000	365,000	108,625	256,375
1217500 Aggregate Spreader	0	0	40,800	(40,800)
1217500 10000L Slip-On Water Cart	0	0	60,775	(60,775)
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	2,250,000	2,250,000	1,832,948	417,052
Total Property, Plant & Equipment	2,790,634	2,687,274	2,241,131	446,143
Infrastructure Roads				0
72943 CRA 25/26	553,391	368,886	0	368,886
72317 CRA 23/24 - Reseal Jalan Ketam Merah-RD0038	315,256	315,256	315,256	0
72319 CRA 23/24 - Reseal Jalan Masjid-RD00571	44,777	44,777	44,777	0
72320 CRA 23/24 - Reseal Jalan Masjid Carpark-FP0139	30,462	30,462	33,386	(2,924)
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware-RD0009	115,167	115,167	115,167	0
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off-RD00663	2,426	2,426	2,426	(0)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	487,933	325,244	26,884	298,360
72944 RTR 25/26 - North South Baseline	529,240	352,786	0	352,786
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	16,658	0	16,658
72109 RTR 24/25 - Nursery Rd Construction	50,000	33,322	23,248	10,074
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	25,334	0	25,334
72912 RTR 24/25 - Taman Sweetland Crescent Reseal-RD0012	204,771	204,771	204,771	(0)
72932 RTR 24/25 - Gaze Road	18,124	12,070	0	12,070
Infrastructure Roads Total	2,414,547	1,847,159	765,915	1,081,244
Infrastructure Other				0
72618 LRCIP 4 - Replacement of Road Signage	0	0	44,304	(44,304)
Infrastructure Other Total	0	0	44,304	(44,304)
Total Infrastructure	2,414,547	1,847,159	810,219	1,036,940
	5,205,181	4,534,433	3,051,349.65	1,483,083

6 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year		80,521
Levied this year		1,990,233
Less - collections to date	107,184	(1,943,073)
Gross rates collectable	107,184	127,681
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	127,681
% Collected	0.0%	93.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	4,004	217,681	1,455	28,118	251,258
Percentage	0.0%	1.6%	86.6%	0.6%	11.2%	
Balance per trial balance						
Trade receivables	0	4,004	217,681	1,455	28,118	251,258
Total receivables general outstanding						251,258

Amounts shown above include GST (where applicable)

KEY INFORMATION

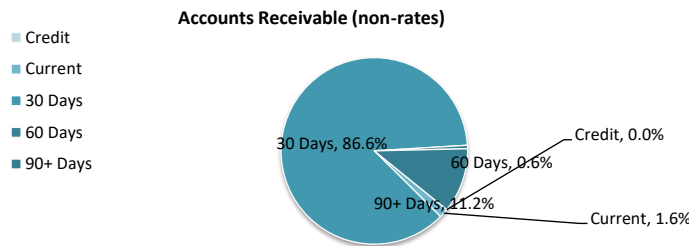
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 March 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,107,736	1,669,644	(1,500,000)	5,277,380
Financial assets at fair value through profit and loss	18,580	0	0	18,580
Inventory				
Fuel & Materials	931,070	246,605	(865,742)	311,933
Other assets				
Prepayments	13,502	12,926	(25,846)	582
Accrued income	17,787	0	(17,787)	0
Total other current assets	6,088,675	1,929,175	(2,409,375)	5,608,475
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.

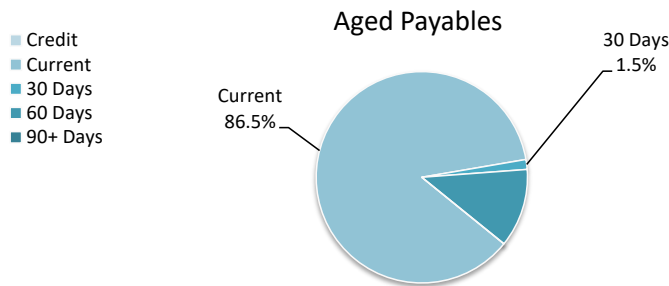
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	106,047	1,854	14,739	0	122,641
Percentage	0.0%	86.5%	1.5%	12.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	106,047	1,854	14,739	0	122,641
Other payables		(60)				(60)
Total payables general outstanding						122,581

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



9 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 March 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866.00	0.00	515,362.00	(356,067.00)	189,161.00
Capital grant/contributions liabilities		574,878.00	0.00	2,329,947.00	(2,296,137.00)	608,688.00
Total other liabilities		604,744.00	0.00	2,845,309.00	(2,652,204.00)	797,849.00
Employee Related Provisions						
Provision for annual leave		1,129,310.00	0.00	0.00	0.00	1,129,310.00
Provision for long service leave		1,045,082.00	0.00	0.00	0.00	1,045,082.00
Total Provisions		2,174,392.00	0.00	0.00	0.00	2,174,392.00
Total other current liabilities		2,779,136.00	0.00	2,845,309.00	(2,652,204.00)	2,972,241.00

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	Annual Budget	Budget Variations	YTD Revenue	
	1 July 2025		(As revenue)	31 Mar 2026	31 Mar 2026	Revenue	Budget	Budget	Expected	Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies											
Financial Assistant Grant	0	0	0	0	0	7,024,450	7,023,450	6,810,000	213,450	7,023,450	7,023,450
CI Fisheries Management Grant	0	435,362	(332,201)	103,161	103,161	435,362	326,517	435,362	0	435,362	332,201
Housing Support Program	0	0	0	0	0	738,500	553,872	738,500	0	738,500	519,000
Australia Day Grant	0	0	0	0	0	14,000	0	14,000	(14,000)	0	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	4,494	6,000	0	6,000	0
Indian Ocean Cultural Exchange Grant	23,866	0	(23,866)	0	0	21,560	16,164	21,560	0	21,560	23,866
Parks Road Upgrade	0	0	0	0	0	904,203	678,150	904,203	0	904,203	94,844
Replacement of 3 Crab Corssing at Lily Beach Rd	0	80,000	0	80,000	80,000	0	0	0	0	0	0
	29,866	515,362	(356,067)	189,161	189,161	9,144,075	8,602,647	8,929,625	199,450	9,129,075	7,993,361
Contributions											
Commonwealth Community Service Obligations (IMO)	0	0	0	0	0	594,475	594,475	594,475	0	594,475	594,475
Australia Day Contribution	0	0	0	0	0	1,000	747	1,000	0	1,000	0
Bus Service Contribution	0	0	0	0	0	30,000	22,500	30,000	15,000	45,000	22,500
	0	0	0	0	0	625,475	617,722	625,475	15,000	640,475	616,975
TOTALS	29,866	515,362	(356,067)	189,161	189,161	9,769,550	9,220,369	9,555,100	214,450	9,769,550	8,610,336

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue						
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2025	Liability	Liability	31 Mar 2026	Liability	Budget Revenue	Budget	Budget	Variations	Expected	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	450,000	600,000	0	600,000	0
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	(18,565)	369,369	369,369	487,934	268,967	100,000	387,934	487,934	18,565
Road to Recovery	186,944	177,431	(186,944)	177,431	177,431	529,240	396,924	529,240	0	529,240	186,944
Rarks Road Upgrade	0	2,152,516.70	(2,090,629.15)	61,888	61,888	2,350,000	2,350,000	2,350,000	0	2,350,000	1,995,785
	574,878	2,329,948	(2,296,138)	608,688	608,688	3,967,174	3,465,891	3,579,240	387,934	3,967,174	2,201,294

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

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 March 2026
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)-TFT to Municipal A/c Council Res #104/25	61,804	2,166		63,970
	61,804	2,166	0	63,970

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

13 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
Budget adoption						(21,434)
Opening Surplus Adjusted After Audit	Res# 2/26	Opening surplus(deficit)			(22,194)	(43,628)
325200-Grants Commission	Res# 2/26	Operating revenue		213,450		169,822
1141400-Islander	Res# 2/26	Operating expenses		10,000		179,822
11478000-Furniture & Equipment	Res# 2/26	Capital expenses			(10,000)	169,822
1437800-Furniture & Equipment	Res# 2/26	Capital expenses			(8,692)	161,130
Job 72317 Reseal Jalan Ketam Merah RD0038	Res# 2/26	Capital expenses			(315,256)	(154,126)
Job 72319 Reseal Jalan Masjid RD00571	Res# 2/26	Capital expenses			(44,777)	(198,903)
Job 72320 Reseal Jalan Masjid Carpark FP0139	Res# 2/26	Capital expenses			(30,462)	(229,365)
Job 72321 Reseal Poon Saan Road @ Hardware RD0009	Res# 2/26	Capital expenses			(115,167)	(344,532)
Job 72324 Reseal EW Baseline to Blowholes Turn Off RD00663	Res# 2/26	Capital expenses			(2,426)	(346,958)
Job 72912 Reseal Taman Sweetland Crescent RD0012	Res# 2/26	Capital expenses			(166,771)	(513,729)
Job 1127208 - Foreshore Padang Bowls Rink Shade FP02918	Res# 2/26	Capital expenses			(20,442)	(534,171)
1145200-Australia Day Grant	Res# 2/26	Operating revenue			(14,000)	(548,171)
1155300-Bus Service Contribution	Res# 2/26	Operating revenue		15,000		(533,171)
1205260-CWealth Special Grants	Res# 2/26	Capital revenue		387,934		(145,237)
427800-Furniture & Equipment	Res# 2/26	Capital expenses			(6,500)	(151,737)
Insurance	Res# 2/26	Operating expenses			(65,252)	(216,989)
907900-General Housing Upgrade	Res# 2/26	Capital expenses		30,000		(186,989)
427900-George Fam Centre Building	Res# 2/26	Capital expenses		75,000		(111,989)
427500-Plant & Machinery	Res# 2/26	Capital expenses		60,000		(51,989)
1420100-Salaries & Wages	Res# 2/26	Operating expenses		30,555		(21,434)
				821,939	(821,939)	(21,434)