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 27 October 2025 commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

1 Declaration of Opening of Meeting/Announcement of Visitor

2 Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests
- 2.1 Attendance
- 2.2 Leave of Absence Cr **LAI** and Cr **MASLI**
- 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 KREPP (pg 1 - 2)

6 Petitions/Deputations/Presentations

7 Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings
- 7.1 Minutes of Ordinary Council Meeting held on 22 September 2026 (pg 3 - 6)
- 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 Community Welfare Fund (pg 7 - 12)

10 Reports of Officers

10.1 Chief Executive Officer

10.2 Director Finance & Administration
- 10.2.1 Schedule of Accounts – September 2025 (pg 13 - 18)
- 10.2.2 Financial Statements – September 2025 (pg 19 - 40)

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy
- 10.5.1 Notice of Intent to Impose Differential (pg 41 - 46)
- 10.5.2 Establishment of SOCI Cultural Committee (pg 47 - 49)

11 Elected Members Motions of which Previous Notice has been given

12 New Business of an Urgent Nature Introduced by Decision of the Meeting

13 Behind Closed Doors
- 13.1 CEO Performance Review (pg 50 - 72)

14 Closure of Meeting

15 Date of the next Ordinary Meeting
17 November 2026

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 October 2026
AGENDA REFERENCE	5.1
SUBJECT	Cr KREPP – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.20
INTEREST DISCLOSURE	None
DATE OF REPORT	12 October 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION
That the leave of absence application submitted by Cr Tracey Krepp (06/11/2026) to (23/11/2026) be approved.

BACKGROUND
Cr Tracey Krepp (06/11/2026 to 23/11/2026) 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 TRACEY KREPP.

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

Leave of absence from 06 / 11 / 2026 to 23 / 11 / 2026.

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

Yours sincerely

T Krepp

Signature

10 / 10 / 2026.

Date

UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 22 September 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	Cr Steven **PEREIRA**
Deputy President	Cr Swee **TUNG (via video)**
Councillors	Cr Hafiz **MASLI**
	Cr Azmi **YON**
	Cr Kelvin Kok Bin **LEE**
	Cr Stephanie **LAI (via video)**
	Cr Tracey **KREPP**
Acting Chief Executive Officer	Kevin **WILSON**
Director Planning, Governance & Policy/Minute Taker	Chris **SU**
Assistant Director of Finance and Corporate Services	Wei **HO**
Director Community/Recreation Services	Olivier **LINES**

2.2 **Leave of Absence**

2.3 **Apologies**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4.1 Cr KREPP wished to table some positive feedback received in the community from the success of the chicken control program. Cr PEREIRA reported that the chicken control team had removed around 2300 fowl from the township. Advised they may be back again the future.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Cr LAI

Council Resolution

Moved: Cr YON **Seconded: Cr KREPP** **Res. No: 68/26**

That the leave of absence application submitted by Cr Stephanie Lai (12/10/2026) to (02/11/2026) be approved.

Carried: 7/0

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

Against:

5.2 Cr MASLI

Council Resolution

Moved: Cr LEE **Seconded: Cr YON** **Res. No: 69/26**

That the leave of absence application submitted by Cr Hafiz Masli (16/10/2026 to 30/10/2026) be approved.

Carried: 7/0

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

Against:

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS/BUSINESS ARISING FROM THE MINUTES OF PREVIOUS MEETINGS

7.1 Minutes of Ordinary Council Meeting held on 25 August 2026

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr LEE **Seconded: Cr KREPP** **Res. No: 70/26**

That Council adopt the unconfirmed minutes of the 25 August 2026 Council Meeting.

Carried: 7/0

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

Against:

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

9.1 Report of Community Consultative Committee

Council Resolution

Moved: Cr MASLI **Seconded: Cr KREPP** **Res. No: 71/26**

That Council receives the:

- Confirmed Minutes of the June 11th 2025 CCC meeting
- Unconfirmed Minutes of the September 8th 2026 CCC meeting
- 11 September 2026 QANTAS letter to the Hon. Marion Scrymgour from Shire President Pereira on the CCC's request
- Agenda items of CCC meeting of 8 September 2026

Carried: 7/0

For: Cr PEREIRA Cr TUNG Cr LEE Cr TUNG Cr KREPP Cr MASLI Cr YON

Against:

9.2 Report of Fisheries Management Committee

Council Resolution

Moved: Cr MASLI **Seconded: Cr KREPP** **Res. No: 72/26**

That Council receives:

- Confirmed Minutes of the 4 June 2025 FMC Meeting
- Confirmed Minutes of the 21 Nov 2025 FMC Meeting
- Confirmed Minutes of the 21 April 2026 FMC Meeting

Carried: 7/0

For: Cr PEREIRA Cr TUNG Cr LEE Cr TUNG Cr KREPP Cr MASLI Cr YON

Against:

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – August 2026

Council Resolution

Moved: Cr YON **Seconded: Cr LEE** **Res. No: 73/26**

That Council receive the expenditure totalling $1,603,289.54 as presented in August 2026 Schedule of Accounts.

Carried: 7/0

For: Cr PEREIRA Cr TUNG Cr LEE Cr TUNG Cr KREPP Cr MASLI Cr YON

Against:

10.2.2 Financial Statements – August 2026

Council Resolution

Moved: Cr MASLI **Seconded: Cr LAI** **Res. No: 74/26**

That Council receives the Financial Statements of August 2026.

Carried: 7/0

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

Against:

10.3 Director Planning, Governance & Policy

10.3.1 SOCI Corporate Business Plan 2 Year Desktop Review

Council Resolution

Moved: Cr MASLI **Seconded: Cr YON** **Res. No: 75/26**

That Council:

1. Notes that the *SOCI Corporate Business Plan 2023-2028* has been reviewed in accordance with regulation 19DA(4) of the Local Government (Administration) Regulations 1996 for the 2026/27 financial year;
2. Notes that the review has considered the Shire's current priorities, progress against the Corporate Business Plan, resource capacity, relevant external factors and alignment with the *SOCI Strategic Community Plan Our Island, Our Responsibility 2023-2033*; and
3. Determines that no modifications to the current Corporate Business Plan are required as a result of the annual review.

Carried: 7/0

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

Against:

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 7.10pm

15 DATE OF NEXT MEETING: 27 October 2026

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 October 2026
AGENDA REFERENCE	9.1
SUBJECT	Minutes of Community Welfare Fund
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	2.4.2
INTEREST DISCLOSURE	None
DATE OF REPORT	15 Oct 2026
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION
That Council:

1. **Receive the Confirmed Minutes of the 31st August 2023 Community Welfare Fund Meeting;**
2. **Receive the Unconfirmed Minutes of the 3rd October 2026 Community Welfare Fund Meeting;**
3. **Notes the report provided by the council officer regarding the deliberate recommendation to approve $2,000 towards request for airfare travel assistance**
4. **Recognises that while the expenditure exceeds the committee's delegated authority threshold of $1,000, this limit was established in 1992 and does not reflect 2026 realities of airfare travel**
5. **Ratifies the actions of the Community Welfare Fund authorising the total $2,000 expenditure, noting that the entire amount is fully funded within the committee's existing budget allocation**
6. **Amend the delegated authority of fund expenditure to $2,000 to better reflect modern airfare travel needs**

BACKGROUND
The Community Welfare Fund Committee convenes when a request is made for assistance to it. Historically requests are made to assist with last minute air travel to the mainland for bereavement, support and medical needs by families who require assistance to meet such unbudgeted expenses. It last met in 2023 to respond to a request; it next met this October 2026.

COMMENT
A request for assistance was received from a pensioner to go towards the cost of attending the funeral of a member of her nuclear family in Perth; it was an unexpected passing.

Council officer Chris SU contacted ARIC Chairperson Gia JAC to advise her of his upcoming recommendation to the CWF meeting that the family be assisted with the cost of a return airfare. He explained that the proposed expenditure would exceed $1,000 and therefore fall outside the Committee’s delegated expenditure authority.

ARIC Chairperson Gia Jac acknowledged the circumstances and noted that Council officer Chris Su had contacted her before the meeting to advise her of the proposed resolution, which would exceed the Committee's delegated expenditure limit. She advised that the matter would be noted.

Council officer Chris SU advised that a motion will be put to the October Council Meeting to review the $1,000 cap as it had not been updated since the 1990s (when it was sufficient to assist with one return airfare).

Council officer Chris SU informed Chairperson Gia JAC that this fund typically only fielded a request for instances of bereavement/illness and the need to urgently reach the mainland which typically resulted in only the more costly airfares being immediately available.

Council officer Chris SU informed the CWF at the meeting that the recommendation put by himself as officer to the Committee was beyond the delegated authority set by Council and that he had informed the ARIC Chair Gia JAC of his actions and that ARIC Chair Gia JAC would note it for her records. The CWF members were aware and resolved to use the officer's recommendation.

STATUTORY ENVIRONMENT
Council officer Chris SU had proposed a deliberate recommendation to spend beyond the delegated authority cap, and had informed the ARIC Chair of his intention to do so prior to the meeting. Council officer also informed the committee that the resolution put was beyond the allotted cap of expenditure.

Councils may elect to ratify an overspend of the delegated authority at a full council meeting should they find the rationale presented by that committee to be reasonable and justifiable.

Council also has the option to elect not to ratify the deliberate overspend and have the matter flagged as a material breach of statutory compliance in the annual audit report and report duly to the ARIC Chair or OAG auditor team.

Note the CWF is the only committee of Council with delegated authority to approve spending. It has never exceeded it's $1,000 limit since 1992.

POLICY IMPLICATIONS
The delegated power of expenditure to increase to $2,000 should Council pass the motion.

FINANCIAL IMPLICATIONS
Negligible impact on the budget given the rarity of expenditure. Noted committee has only convened twice in three years.

STRATEGIC IMPLICATIONS & MILESTONES
There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS
A simple majority is required.

ATTACHMENTS
9.1.1 Confirmed CWF Minutes of 31 August 2023
9.1.2 Unconfirmed CWF Minutes of October 3rd 2026

Community Welfare Fund Committee
Confirmed Minutes

George Fam Building, 11am, 31st August 2023

1. Meeting Opened

Outgoing 2022/2023 CWF Chairperson FOO Kee Heng opened meeting at 11am.

1.1 Election of Presiding Member

Resolution			
Moved: David PRICE	**Seconded: FOO Kee Heng**	**Res. No:**	**CWF1/23**
That Azmi YON be elected the 2023/2024 Presiding Member for the Community Welfare Fund Committee			
Carried: 3/0			

2. Record of Attendance/Apologies/Leave of Absence/Declarations of Financial, Proximity or Impartiality interest

2.1 Attendance

Cr Azmi YON	Chairperson
Cr FOO Kee Heng	Committee Member
CEO David PRICE	Committee Member (video-chat)
Chris Su	Minute keeper

2.2 Leave of Absence

2.3 Apologies

2.4 Declarations of Financial Interest

3. Confirmation of Minutes

3.1 Minutes of CWF Meeting 8 July 2021

Resolution			
Moved: David PRICE	**Seconded: FOO Kee Heng**	**Res. No:**	**CWF2/23**

That the minutes of the Community Welfare Fund Committee meeting of 8 July 2021 are confirmed as true and accurate.

Carried: 3/0

4. Announcements by Presiding Member without Discussion

5. Business of the meeting

5.1 Application for Welfare Fund Assistance from the family of Christmas Island woman Siti Ramlah YAKOOP

Resolution

Moved: David PRICE **Seconded: FOO Kee Heng** **Res. No: CWF3/23**

That $1000 be donated to the family of Siti Ramlah YAKOOP to contribute towards funeral expenses.

Carried: 3/0

6. Closure of Meeting

7. Date of the next Committee Meeting

Community Welfare Fund Committee Agenda
George Fam Building, 11am, 3rd October 2026

1. Declaration of Opening

1.1 Election of Presiding Member

Azmi YON nominated himself as Presiding Member. No other nominations received. Meeting is in quorum with two of three members present.

2. Record of Attendance/Apologies/Leave of Absence/Declarations of Financial, Proximity or Impartiality interest

2.1 Attendance

Chairperson	Azmi YON
Committee Member	Tracey KREPP
Minutes	Chris SU

2.2 Leave of Absence

2.3 Apologies

Acting Chief Executive Officer	Kevin WILSON

2.4 Declarations of Financial Interest

3. Confirmation of Minutes

3.1 Minutes of CWF Meeting 31 August 2023

Resolution

Moved: Tracey KREPP **Seconded: Azmi YON** **Res. No: CWF1/26**

That the minutes of the Community Welfare Fund Committee meeting of 31 Aug 2023 are confirmed as true and accurate.

Carried: 2/0

For: KREPP YON

Against:

4. Announcements by Presiding Member without Discussion

5. Business of the meeting

5.1 Application for Welfare Fund Assistance

Resolution

Moved: Tracey KREPP **Seconded: Azmi YON** **Res. No: CWF2/26**

That the value of a return Flexi-Airfare be donated to the family of the late TAN Bee Lee to assist Madam WONG Fong Keow attend the funeral.

Carried: 2/0

For: KREPP YON

Against:

6. Closure of Meeting

11.05am

7. Date of the next Committee Meeting

To be advised

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 October 2026
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts – September 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	19 October 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling $ 973,974.14 as presented in September 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 30 September 2026: **$ 192,921.43**

COMMENT

A schedule of accounts is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations.

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorises payment from Municipal and Trust Funds.

Regulation 12 of the Local Government (Financial Management) Regulations 1996 requires a local government to compile a list of Creditors each month.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that if a Local Government has delegated to the CEO the exercise of its power to make payments from the Municipal Fund or the Trust Fund, the CEO is to compile each month a list of accounts paid since the last payment such list was prepared.

POLICY IMPLICATIONS

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

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

STRATEGIC IMPLICATIONS & MILESTONES
Objective 1 of the Government Environment is to "Provide good governance in line with the requirements of the Local Government Act and the culture of the Island". Objective 4 of the same Environment is to "Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan".

VOTING REQUIREMENTS
A simple majority is required.

ATTACHMENTS
10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – September 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 27 October 2026
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – September 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	20 October 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION
That Council receive the Financial Statements of September 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 September 2026

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2026

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

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,177,700	2,177,700	**2,150,856**	(26,844)	(1.23%)	
Grants, subsidies and contributions		10,540,314	5,747,303	**4,828,120**	(919,183)	(15.99%)	▼
Fees and charges		1,103,803	275,933	**518,957**	243,024	88.07%	▲
Interest revenue		429,848	107,462	**11,035**	(96,427)	(89.73%)	▼
Other revenue		512,100	10,260	**23,750**	13,490	131.48%	▲
		14,763,765	**8,318,658**	**7,532,718**	**(785,940)**	(9.45%)	
Expenditure from operating activities							
Employee costs		(8,296,981)	(2,161,396)	**(2,513,921)**	(352,525)	(16.31%)	▼
Materials and contracts		(4,364,753)	(927,723)	**(1,062,578)**	(134,855)	(14.54%)	▼
Utility charges		(112,602)	(28,137)	**(25,272)**	2,865	10.18%	
Depreciation		(2,491,600)	(622,871)	**(670,277)**	(47,406)	(7.61%)	
Insurance		(270,000)	(270,000)	**(262,965)**	7,035	2.61%	
Other expenditure		(394,268)	(79,047)	**(37,984)**	41,063	51.95%	▲
Loss on asset disposals		0	0	**(265,000)**	(265,000)		▼
		(15,930,204)	**(4,089,174)**	**(4,837,997)**	**(748,823)**	(18.31%)	
Amounts excluded from operating activities	2(c)	2,705,628	622,871	**935,277**	312,406	50.16%	▲
Amount attributable to operating activities		**1,539,189**	**4,852,355**	**3,629,998**	**(1,222,357)**	(25.19%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		1,697,457	375,645	**0**	(375,645)	(100.00%)	▼
Proceeds from disposal of property, plant and equipment		0	0	**500,000**	500,000		▲
Proceeds from disposal financial assets at amortised cost - term deposits		0	0	**(2,500,000)**	(2,500,000)		▼
		1,697,457	**375,645**	**(2,000,000)**	**(2,375,645)**	(632.42%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(2,427,000)	(45,748)	**(16,730)**	29,018	63.43%	▲
Acquisition of infrastructure		(1,983,588)	(375,642)	**(20,359)**	355,283	94.58%	▲
		(4,410,588)	**(421,390)**	**(37,089)**	**384,301**	91.20%	
Amounts excluded from investing activities	2(d)	0	0	**2,500,000**	2,500,000		▲
Amount attributable to investing activities		**(2,713,131)**	**(45,745)**	**462,911**	**508,656**	1111.94%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		130,000	0	**0**	0		
		130,000	**0**	**0**	**0**		
Outflows from financing activities							
Transfer to reserves		(474,848)	0	**0**	0		
		(474,848)	**0**	**0**	**0**		
Amount attributable to financing activities		**(344,848)**	**0**	**0**	**0**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,524,233	1,524,233	**1,524,165**	(68)	(0.00%)	
Amount attributable to operating activities		1,539,189	4,852,355	**3,629,998**	(1,222,357)	(25.19%)	▼
Amount attributable to investing activities		(2,713,131)	(45,745)	**462,911**	508,656	1111.94%	▲
Amount attributable to financing activities		(344,848)	0	**0**	0		
Surplus or deficit after imposition of general rates		**5,443**	**6,330,843**	**5,617,074**	**(713,769)**	(11.27%)	▼

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Actual 30 June 2026	Actual as at 30 September 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	3,357,010	4,436,952
Trade and other receivables	102,396	533,641
Other financial assets	5,371,929	7,871,929
Inventories	32,986	30,600
Other assets	237,626	7,868
TOTAL CURRENT ASSETS	9,101,947	12,880,990
NON-CURRENT ASSETS		
Property, plant and equipment	18,550,399	17,534,968
Infrastructure	29,562,458	29,179,704
TOTAL NON-CURRENT ASSETS	48,112,857	46,714,672
TOTAL ASSETS	57,214,804	59,595,662
CURRENT LIABILITIES		
Trade and other payables	732,727	192,861
Other liabilities	940,248	1,166,248
Employee related provisions	2,328,731	2,328,731
TOTAL CURRENT LIABILITIES	4,001,706	3,687,840
NON-CURRENT LIABILITIES		
Employee related provisions	48,105	48,105
TOTAL NON-CURRENT LIABILITIES	48,105	48,105
TOTAL LIABILITIES	4,049,811	3,735,945
NET ASSETS	**53,164,993**	**55,859,717**
EQUITY		
Retained surplus	16,733,020	19,427,741
Reserve accounts	5,348,816	5,348,816
Revaluation surplus	31,083,158	31,083,158
TOTAL EQUITY	**53,164,994**	**55,859,715**

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

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 with exception to the following:

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 September 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 2026-27 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

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 30 September 2026
Current assets		$	$	$
Cash and cash equivalents		3,357,010	3,357,010	4,436,952
Trade and other receivables		102,396	102,396	533,641
Other financial assets		5,371,929	5,371,929	7,871,929
Inventories		32,986	32,986	30,600
Other assets		237,626	237,626	7,868
		9,101,947	9,101,947	12,880,990
Less: current liabilities				
Trade and other payables		(732,729)	(732,727)	(192,861)
Other liabilities		(940,248)	(940,248)	(1,166,248)
Employee related provisions		(2,328,731)	(2,328,731)	(2,328,731)
		(4,001,708)	(4,001,706)	(3,687,840)
Net current assets		5,100,239	5,100,241	9,193,150
Less: Total adjustments to net current assets	2(b)	(3,576,006)	(3,576,076)	(3,576,076)
Closing funding surplus / (deficit)		**1,524,233**	**1,524,165**	**5,617,074**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(5,348,816)	(5,348,816)	(5,348,816)
Less: Current assets not expected to be received at end of year				
- Rates receivable		(71,910)	(71,980)	(71,980)
- Other liabilities [describe]		(335,504)	(335,504)	(335,504)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		2,180,224	2,180,224	2,180,224
Total adjustments to net current assets	2(a)	**(3,576,006)**	**(3,576,076)**	**(3,576,076)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 30 September	YTD Actual 30 September 2026
	$	$	$
Add: Loss on disposal of assets	0	0	265,000
Add: Depreciation	2,491,600	622,871	670,277
Movement in current liabilities associated funds held in reserve account:			
- Employee benefit provisions	93,028		
- Other provisions	142,778		
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	(21,778)		0
Total amounts excluded from operating activities	**2,705,628**	**622,871**	**935,277**

(d) Amounts excluded from investing activities

Reconciling item - movement between current assets			
- Financial assets at amortised cost - term deposits	0	0	2,500,000
Total amounts excluded from investing activities	**0**	**0**	**2,500,000**

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.

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 2026-27 year is $10,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions	**(919,183)**	**(15.99%)**	▼
Project has not complete to generate grants (Fisheries, Parks & Housing Support)		Timing	
Fees and charges	**243,024**	**88.07%**	▲
Quarterly Commercial & Yearly Residential Garbage Charges		Timing	
Interest revenue	**(96,427)**	**(89.73%)**	▼
Term Deposit not yet due to generate interest		Timing	
Other revenue	**13,490**	**131.48%**	▲
CI Marathon Contribution		Timing	
Territory Week Contibution under budget		Permanent	
Expenditure from operating activities			
Employee costs	**(352,525)**	**(16.31%)**	▼
District Allowance & Leave Loading Backpay		Timing	
Materials and contracts	**(134,855)**	**(14.54%)**	▼
Activity higher than expected - yearly subscription, parts & material for repair & maintenance		Timing	
Other expenditure	**41,063**	**51.95%**	▲
Activity not as high as budgeted for		Timing	
Loss on asset disposals	**(265,000)**		▼
Sale of LIA property (Value on asset register $765,000, Sale proceeds $500,000)		Permanent	
Amounts excluded from operating activities	**312,406**	**50.16%**	▲
Sale of LIA property		Permanent	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	**(375,645)**	**(100.00%)**	▼
Project has not complete to generate grants		Timing	
Proceeds from disposal of property, plant and equipment	**500,000**		▲
Sale of LIA property		Permanent	
Proceeds from disposal financial assets at amortised cost - term deposits	**(2,500,000)**		▼
Cash invest in fixed term deposit for more than 3 months - 2500000		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	**29,018**	**63.43%**	▲
Activity not as high as budgeted for		Timing	
Acquisition of infrastructure	**355,283**	**94.58%**	▲
Activity not as high as budgeted for		Timing	
Amounts excluded from investing activities	**2,500,000**		▲
Muni A/c Fixed Term Deposit more than 3 months		Timing	
Surplus or deficit after imposition of general rates	**(713,769)**	**(11.27%)**	▼
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.52 M	$1.52 M	$1.52 M	($0.00 M)
Closing	$0.01 M	$6.33 M	$5.62 M	($0.71 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	$12.29 M	% of total
Unrestricted Cash	$6.94 M	56.5%
Restricted Cash	$5.35 M	43.5%

Refer to 3 - Cash and Financial Assets

Payables

	$0.19 M	% Outstanding
Trade Payables	$0.19 M	
0 to 30 Days		93.9%
Over 30 Days		6.1%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables

	$0.25 M	% Collected
Rates Receivable	$0.28 M	86.2%
Trade Receivable	$0.25 M	% Outstanding
Over 30 Days		8.4%
Over 90 Days		8.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.54 M	$4.85 M	$3.63 M	($1.22 M)

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$2.15 M	% Variance
YTD Budget	$2.18 M	(1.2%)

Grants and Contributions

YTD Actual	$4.83 M	% Variance
YTD Budget	$5.75 M	(16.0%)

Refer to 11 - Grants and Contributions

Fees and Charges

YTD Actual	$0.52 M	% Variance
YTD Budget	$0.28 M	88.1%

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)
($2.71 M)	($0.05 M)	$0.46 M	$0.51 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.50 M	%
Adopted Budget	$0.00 M	

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.02 M	% Spent
Adopted Budget	$1.98 M	(99.0%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.00 M	% Received
Adopted Budget	$1.70 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.34 M)	$0.00 M	$0.00 M	$0.00 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	$5.35 M
Net Movement	$0.00 M

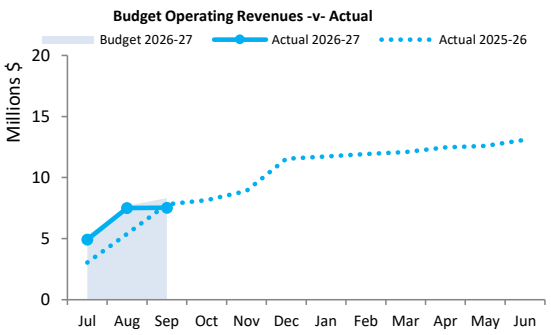
Refer to 4 - Cash Reserves

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

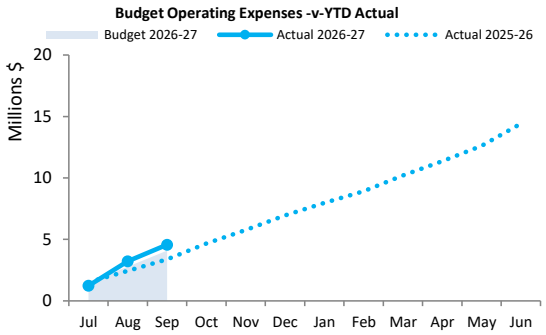
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

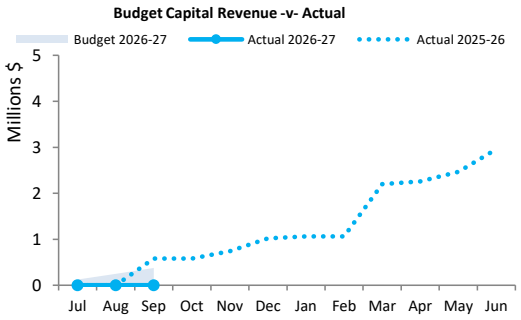


OPERATING EXPENSES

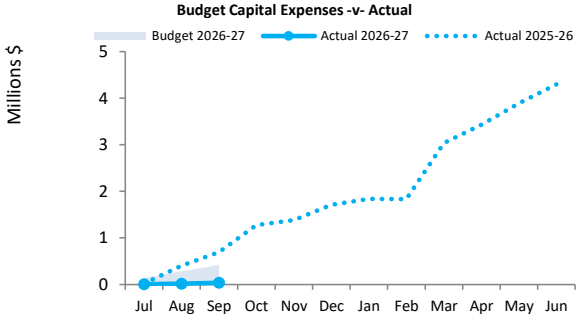


INVESTING ACTIVITIES

CAPITAL REVENUE



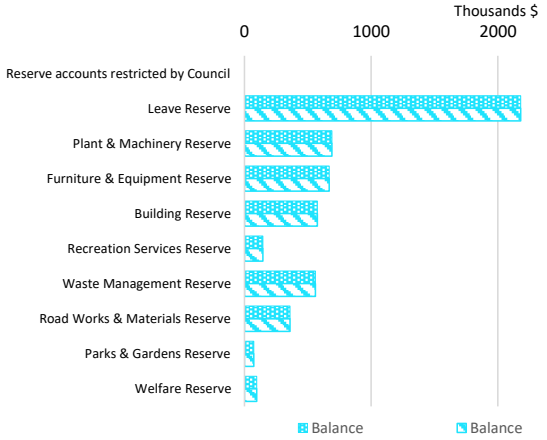
CAPITAL EXPENSES



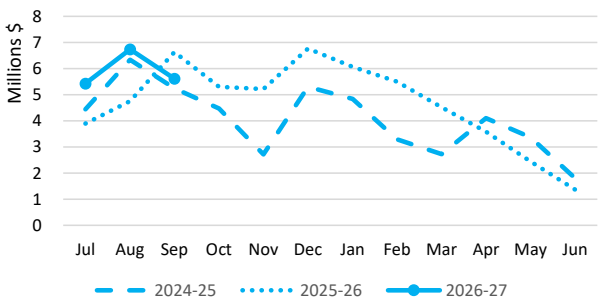
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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	N/A	N/A
Municipal Fund	Cash and cash equivalents	2,936,352	0	2,936,352	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #9946	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9970	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9989	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.42%	15-10-26
Municipal Fund FTD #9866	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9874	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9882	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9890	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Municipal Fund FTD #9903	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	4.87%	15-11-26
Reserve Fund	Financial assets at amortised cost	4	3,751	3,755	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #3092	Financial assets at amortised cost	0	2,014,077	2,014,077	0	Bank-Westpac	4.02%	06-10-26
Reserve Fund FTD #9276	Financial assets at amortised cost	0	75,017	75,017	0	Bank-Westpac	4.00%	12-11-26
Reserve Fund FTD #3105	Financial assets at amortised cost	0	854,016	854,016	0	Bank-Westpac	4.00%	12-03-27
Reserve Fund FTD #6592	Financial assets at amortised cost	0	545,947	545,947	0	Bank-Westpac	4.70%	23-03-27
Reserve Fund FTD #6605	Financial assets at amortised cost	0	597,766	597,766	0	Bank-Westpac	5.25%	20-12-26
Reserve Fund FTD #7050	Financial assets at amortised cost	0	593,597	593,597	0	Bank-Westpac	5.25%	20-12-26
Reserve Fund FTD #5754	Financial assets at amortised cost	0	568,699	568,699	0	Bank-Westpac	5.25%	20-12-26
Community Welfare Fund	Financial assets at amortised cost	2	2,163	2,164	0	Bank-Westpac	Variable	N/A
CWF FTD #6985	Financial assets at amortised cost	0	26,496	26,496	0	Bank-Westpac	4.02%	06-10-26
CWF FTD #6993	Financial assets at amortised cost	0	37,162	37,162	0	Bank-Westpac	5.25%	21-12-26
CWF FTD #5214	Financial assets at amortised cost	0	30,124	30,124	0	Bank-Westpac	4.00%	12-11-26
Total		**6,936,957.30**	**5,348,815.75**	**12,285,773**	**0**			
Comprising								
Cash and cash equivalents		4,436,952	0	4,436,952	0			
Financial assets at amortised cost - Term Deposits		2,500,005	5,348,816	7,848,821	0			
		6,936,957	**5,348,816**	**12,285,773**	**0**			

KEY INFORMATION

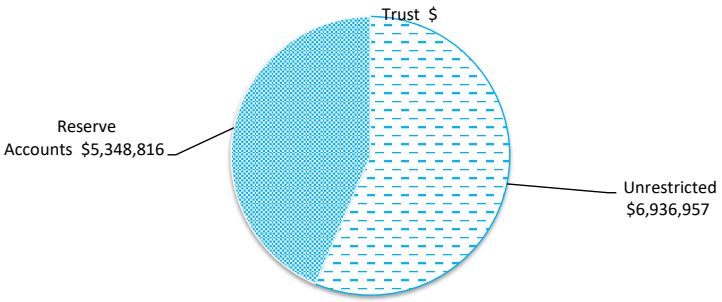
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave Reserve	2,180,224	93,028	0	2,273,252	2,180,224	0	0	2,180,224
Plant & Machinery Reserve	691,136	77,783	0	768,919	691,136	0	0	691,136
Furniture & Equipment Reserve	668,526	31,939	(28,000)	672,465	668,526	0	0	668,526
Building Reserve	575,247	30,205	(100,000)	505,452	575,247	0	0	575,247
Recreation Services Reserve	144,772	6,177	0	150,949	144,772	0	0	144,772
Waste Management Reserve	559,200	23,861	0	583,061	559,200	0	0	559,200
Road Works & Materials Reserve	359,368	204,574	0	563,942	359,368	0	0	359,368
Parks & Gardens Reserve	74,398	3,174	0	77,572	74,398	0	0	74,398
Welfare Reserve	95,945	4,108	(2,000)	98,053	95,945	0	0	95,945
	5,348,816	**474,848**	**(130,000)**	**5,693,664**	**5,348,816**	**0**	**0**	**5,348,816.00**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	150,000	0	0	0
Buildings - specialised	885,000	37,500	96	(37,404)
Furniture and equipment	33,000	8,248	3,855	(4,393)
Plant and equipment	1,359,000	0	12,779	12,779
Acquisition of property, plant and equipment	**2,427,000**	**45,748**	**16,730**	**(29,018)**
Infrastructure - roads	1,502,588	375,642	11,786	(363,856)
Intrastructure - other	481,000	0	8,573	8,573
Acquisition of infrastructure	**1,983,588**	**375,642**	**20,359**	**(355,283)**
Total capital acquisitions	**4,410,588**	**421,390**	**37,089**	**(384,301)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,697,457	375,645	0	(375,645)
Reserve accounts				
Furniture & Equipment Reserve	28,000		0	0
Building Reserve	100,000		0	0
Welfare Reserve	2,000		0	0
Contribution - operations	2,583,131	45,745	37,089	(8,656)
Capital funding total	**4,410,588**	**421,390**	**37,089**	**(384,301)**

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

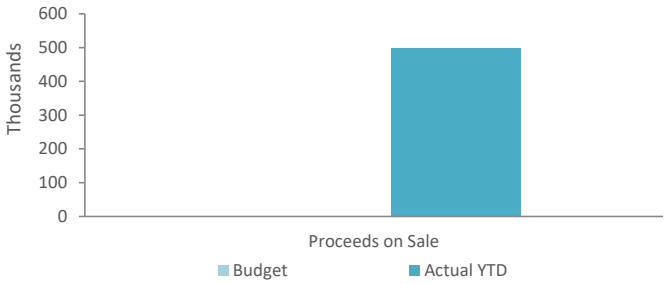
0%
20%
40%
60%
80%
100%
Over 100%

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

	Account Description		Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
	Buildings Non-Specialised					0
	907900	General Housing Upgrade	150,000	0	0	0
						0
	Buildings Non-Specialised Total		**150,000**	**0**	**0**	**0**
						0
	Buildings Specialised					0
	Job - 4279001	Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
	Job - 4279002	Replace George Fam Office Blinds	35,000	0	96	(96)
	Job - 4279003	Replace Metalwork Balustrading	75,000	0	0	0
	Job - 4279004	Solar Panel Strategy/Recharging Station	250,000	0	0	0
	110172000	Building Upgrade - Landfill Environmental Management Plan (LEMP)	150,000	37,500	0	37,500
	Job - 1217201	Project Shade Reallocation	75,000	0	0	0
	Job - 1217202	Stores Reallocation	100,000	0	0	0
	Job - 1217203	Depot Upgrade	150,000	0	0	0
						0
	Buildings Specialised Total		**885,000**	**37,500**	**96**	**37,404**
						0
	Furniture & Equipments					0
	1137800	Library Shelving	28,000	6,999	0	6,999
	1217800	Replace Printer	5,000	1,249	3,855	(2,606)
						0
	Furniture & Equipments Total		**33,000**	**8,248**	**3,855**	**4,393**
						0
	Plant & Machinery					0
	427500	Toyota Rav4 Replacement	80,000	0	0	0
	1017500	Compector - Landfill (LEMP)	550,000	0	0	0
	1017500	New/Replace Plant & Machinery - Waste Management (Crane)	50,000	0	0	0
	1127500	New/Replace Plant & Machinery - Parks & Garden	50,000	0	0	0
	1217500	New/Replace Plant & Machinery - Civil Works	201,000	0	0	0
	1217500	Isuzu Truck - 25/26	0	0	107	(107)
	1217500	Waste Water Treatment Facility - Shire Depot	0	0	12,672	(12,672)
	1317500	New/Replace Plant & Machinery - Special Project	158,000	0	0	0
	1437500	Replace Utes 1	90,000	0	0	0
	1437500	Replace Utes 2	90,000	0	0	0
	1437500	Replace Utes 3	90,000	0	0	0
						0
	Plant & Machinery Total		**1,359,000**	**0**	**12,779**	**(12,779)**
						0
	Infrastructure Road					0
	1207290	Carry Forward RTR Job	202,588	50,642	11,786	27,071
	Job - 72943	CRA 25/26 - Stage 1 Quary Road	400,000	100,000	0	100,000
	Job - 72946	CRA 26/27 - Stage 2 Blowholes Road Stage 2	900,000	225,000	0	225,000
						0
	Infrastructure Road Total		**1,502,588**	**375,642**	**11,786**	363,856
						0
	Infrastructure Other					0
	Job - 72618	LRCIP 4 - Replacement of Road Signage	0	0	8,573	(8,573)
	Job - 1127282	Framed and Shade for Poon Saan Park	15,000	0	0	0
	Job - 1127283	Framed and Shade for Prickle Park	15,000	0	0	0
	Job - 1127284	Framed and Shade for Taman Sweetland Park	15,000	0	0	0
	Job - 1127285	Shade & Shade Structure for Drumsite Park (Tong Yan Loh)	26,000	0	0	0
	Job - 1127281	Playground Park Equipment	90,000	0	0	0
	Job - 1127286	Poon Saan Outdoor Cinema Seating	20,000	0	0	0
	Job - 1147401	Upgrade Multiculture Facility - New Stage	300,000	0	0	0
						0
	Infrastructure Other Total		**481,000**	**0**	**8,573**	(8,573)

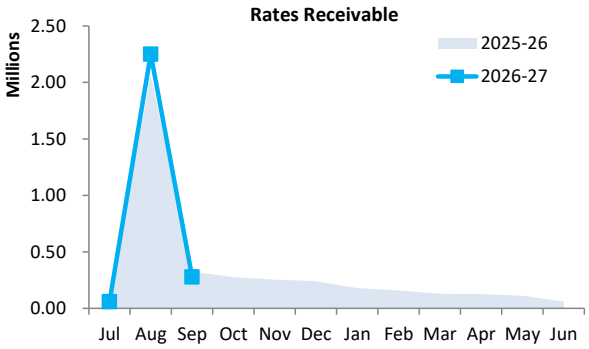
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land								
FP0108	Light Industrial Area Lot 509	0	0	0	0	400,000	250,000	0	(150,000)
FP01082	Light Industrial Area Lot 510	0	0	0	0	365,000	250,000	0	(115,000)
		0	**0**	**0**	**0**	**765,000**	**500,000**	**0**	**(265,000)**



7 RECEIVABLES

Rates receivable	30 Jun 2026	30 Sep 2026
	$	$
Opening arrears previous year	80,521	60,587
Levied this year	1,990,185	2,150,856
Less - collections to date	(1,983,456)	(1,905,712)
Gross rates collectable	**87,250**	**305,731**
Allowance for impairment of rates receivable	(26,663)	(26,663)
Net rates collectable	**60,587**	**279,068**
% Collected	95.8%	86.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	233,107	604	132	20,730.00	254,573
Percentage	0.0%	91.6%	0.2%	0.1%	8.1%	
Balance per trial balance						
Trade receivables	0	233,107	604	132	20,730	254,573
Total receivables general outstanding						**254,573**

Amounts shown above include GST (where applicable)

KEY INFORMATION

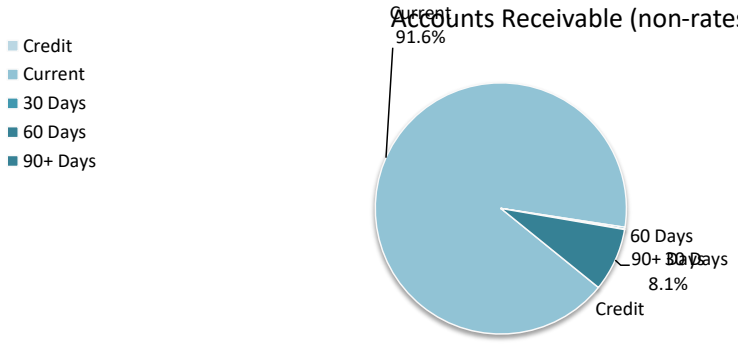
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	5,348,816	2,500,000	0	7,848,816
Financial assets at fair value through profit and loss	23,113	0	0	23,113
Inventory				
Fuel & Materials	32,986	28,706	(31,092)	30,600
Other assets				
Prepayments	7,045	6,463	(5,640)	7,868
Accrued income	230,581	0	(230,581)	0
Total other current assets	**5,642,541**	**2,535,169**	**(267,313)**	**7,910,397**

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.

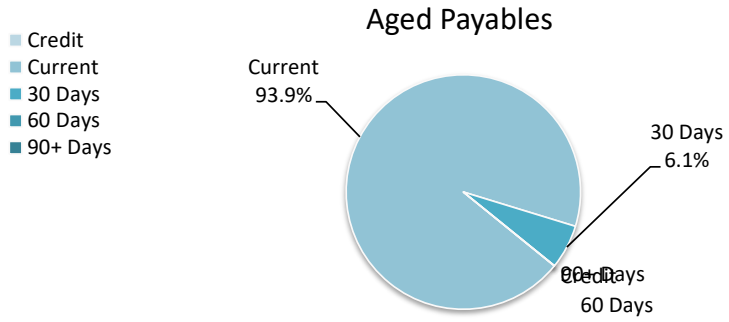
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(60)	181,139	11,782	0	0	192,861
Percentage	0.0%	93.9%	6.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	181,139	11,782	0	0	192,921
Other payables	(60)	0	0	0	0	(60)
Total payables general outstanding						**192,861**

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.



10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		6,000.00	0.00	226,000.00	0.00	232,000.00
Capital grant/contributions liabilities		934,248.00	0.00	0.00	0.00	934,248.00
Total other liabilities		940,248.00	0.00	226,000.00	0.00	1,166,248.00
Employee Related Provisions						
Provision for annual leave		1,098,524.00	0.00	0.00	0.00	1,098,524.00
Provision for long service leave		1,230,207.00	0.00	0.00	0.00	1,230,207.00
Total Provisions		2,328,731.00	0.00	0.00	0.00	2,328,731.00
Total other current liabilities		**3,268,979.00**	**0.00**	**226,000.00**	**0.00**	**3,494,979.00**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2026	Current Liability 30 Sep 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Financial Assistant Grant	0	226,000	0	226,000	226,000	7,163,919	4,298,351	4,214,070
CI Fisheries Management Grant	0	0	0	0	0	452,000	112,998	0
Housing Support Program	0	0	0	0	0	219,000	219,000	0
Australia Day Grant	0	0	0	0	0	14,000	0	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	0	0
Parks Road Upgrade	0	0	0	0	0	1,864,920	466,230	0
Multicultural Stage Upgrade Grant	0	0	0	0	0	225,000	56,249	0
Main Road WA Grants - Speed Limit Change	0	0	0	0	0	0	0	19,575
	6,000	**226,000**	**0**	**232,000**	**232,000**	**9,944,839**	**5,152,828**	**4,233,645**
Contributions								
Commonwealth Community Service Obligation (IMOU	0	0	0	0	0	594,475	594,475	594,475
Australia Day Other Contribution	0	0	0	0	0	1,000	0	0
Bus Servive Contribution	0	0	0	0	0	30,000	0	0
	0	**0**	**0**	**0**	**0**	**625,475**	**594,475**	**594,475**
TOTALS	**6,000**	**226,000**	**0**	**232,000**	**232,000**	**10,570,314**	**5,747,303**	**4,828,120**

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2026	Current Liability 30 Sep 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
CRA - Supplementary Rd Funding	934,248	0	0	934,248	934,248	1,300,000	325,000	0
Road to Recovery	0	0	0	0	0	202,588	50,645	0
LRCI Phase 4 - Signage Replacement	0	0	0	0	0	194,869	0	0
	934,248	**0**	**0**	**934,248**	**934,248**	**1,697,457**	**375,645**	**0**

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 October 2026
AGENDA REFERENCE	10.5.1
SUBJECT	Notice of Intent to Impose Differential Rates
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	3.6.1
INTEREST DISCLOSURE	Nil
DATE OF REPORT	22 October 2026
AUTHOR	Chris Su, Director Planning Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council approves the publication of the Notice of Intention to Impose Differential Rates pursuant to section 6.36 of the Local Government Act 1995 (WA) inviting electors and ratepayers to make submissions on the proposed differential rates and endorses the Statement of Objects and Reasons for the proposed differential rates that accomopanies the notice.

BACKGROUND

The *2026 Local Planning Strategy Draft* presently out for comment, February 2026 gazettal of the WA Planning Commission approved *Phosphate Hill and Silver City Structure Plans* funded by the Commonwealth Government's *Housing Support Program Stream One* funds, the 2026 review of the *10 Year Strategic Communuty Plan 2023-2033* '*Our Island – Our Responsibility,*' inter-island waste management strategy and forthcoming Commonwealth *'Feasibility Study on Decarbonising Electricity in the Indian Ocean Territories*' provide the opportune time to assess all planning matters for council as the work for the statutory *2027 Local Planning Scheme No.3* commences shortly.

Aligning the objectives of the *10-Year Strategic Community Plan 'Our Island – Our Responsibility'* across the *Integrated Planning and Reporting Framework* required of Western Australian local governments requires Council to identify and implement supporting actions throughout its *Informing Strategies, Corporate Business Plan* and other relevant corporate documents.

For example, the SCP objective '*Economic 2 – Diversified Economic Growth'* is supported by the proposed *GRV – Vacant* differential rating category in the *Notice of Intention to Impose Differential Rates*. By applying a higher rate in the dollar to vacant land, the proposal seeks to encourage timely development, support economic diversification and help Christmas Island realise its full development potential.

COMMENT
70% of the 137 councils in WA have differential rates; it is the norm in the state. Notably the Shire of Cocos (Keeling) Islands has adopted differential rates since the 2010s.

It is appropriate that Council reviews this matter at the nexus of the *Draft Local Planning Strategy 2026* and upcoming *2027 Local Planning Scheme no.3* development period.

STATUTORY ENVIRONMENT
6.33-6.36 of the *Local Government Act 1995 (WA)(CI)* provide the framework for how local government must consult with their electors and ratepayers on a proposal to have differential rates apply in the municipality. 6.36 (2)(ii) directs councils to provide electors and ratepayers 21 days to make submissions on the proposal.

Council to consider under 6.36(4) submissions it receives before finalizing the rating framework in the following budget. Should Council choose to adopt a different set of rates than what was advertised under 6.33-6.36, Council is to notify the ratepayers as per r.23 of the *Local Government (Financial Management) Regulations 1996 (WA)(CI).*

FINANCIAL IMPLICATIONS
Council received $1.99m in rates,after provision of early payment discounts and a small number of write-offs, year ending 30/6/2026. It is budgeted to receive $2.17m in rates this year ending 30/6/2027 (not including what early payment discounts ratepayers will take advantage of, or any rates council elects to write-off) based on the 4% increment approved by Council in the *SOCI Long Term Financial Plan 2026-2036.*

If Council adopts the proposed differential rates for the 2027/2028 financial year and continues to follow the schedule outlined in the *SOCI Long Term Financial Plan 2026–2036*, the existing rate base is projected to generate approximately $110,000 in additional rates revenue. This comprises the scheduled increase under the *SOCI LTFP*, supplemented by the proposed *GRV – Vacant* category, which is expected to contribute approximately 22% of the additional revenue, or $24,570. Subject to any subsequent adjustments arising from the ordinary administration of the rate book, total rates revenue for the 2027/2028 budget is projected to be approximately $2.28 million.

STRATEGIC IMPLICATIONS & MILESTONES
How a local government levies rates across its rate base is a significant determinant of its expected revenue in the annual budget. Council must adopt a prudent and fiscally responsible approach to ensure it can deliver the municipal services required under the Act while simultaneously progressing the development priorities and community aspirations established by residents through the 10-Year Strategic Community Plan.

VOTING REQUIREMENTS
Simple majority.

ATTACHMENT

10.5.1.1 Notice of Intention to Propose Differential Rates and Statement of Objects and Reason

Notice of Intention to Impose Differential Rates

In accordance with section 6.33 and 6.36 of the *Local Government Act 1995 (WA)(CI)*, the Shire of Christmas Island hereby gives notice of its intention to impose differential rates for each rating category in the 2027-28 financial year. Details of the proposed rate charges are as follows:

Differential Rate Types	Rate-in-the-dollar proposed	Minimum Payment proposed
GRV - General	10.465	$702
GRV- Vacant	20.406	$1402
UV – Mining	48.661	$422
UV - General	96.836	$422

The proposed rates-in-the-dollar and minimum payments may change as part of Council's 2027-2028 budget deliberations, submissions received or to comply with specific provisions of the Local Government Act 1995 (WA)(CI).

Submissions are invited from electors and ratepayers in respect of the proposed rates or minimum payments and any related matters within 21 days of this notice.

A Statement of Objects and Reasons for each proposed rate and minimum payment has been prepared and is published on the Shire's website www.shire.gov.cx and may be inspected at the following locations during normal business hours:

• George Fam Building, 2 Murray Road, from 7.30am – 4.00pm Monday to Friday

• George Fam Library, 2 Murray Road, from 10.00am – noon, Saturday

Council will consider all submissions received from electors and ratepayers, and any other relevant information that will impact upon estimates of revenue and expenditure, current economic climate including forecasts of inflation and changes in Commonwealth appropriations and charges prior to setting the rates and minimum payments in the 2027/2028 Budget next year.

Submissions must be received by 5:00pm on Wednesday 18th November, and may be sent to PO Box 863, Christmas Island, WA 6798, submitted by email to shire.ceo@shire.gov.cx or dropped off at the Shire offices at the George Fam Building, 2 Murray Road.

Statement of Objects and Reasons

In accordance with section 6.36 of the *Local Government Act 1995 (WA)(CI),* and Council's *Notice of Intention to Impose Differential Rates* of 28th October 2026, the following information outlines the objects and reasons for each of the proposed rating categories for the 2027/28 financial year.

Summary of Proposed Rates and Minimum Payments

Differential Rate Types	Rate-in-the-dollar proposed	Minimum Payment proposed
GRV - General	10.465	$702
GRV- Vacant	20.406	$1402
UV – Mining	48.661	$422
UV - General	96.836	$422

Description	Characteristics	Objects	Reasons
GRV - General	Properties that are within the township primarily used for commercial, tourism residential, mixed and industrial.	The objective of this category is to ensure that all township residents make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of the residents.	Revenue derived from this category assists in funding the service levels expected by the community as outlined in their input in the Strategic Community Plan, and standards of performance expected in modern municipal government care of a township
GRV – Vacant	This category applies to any GRV rated property that is left vacant without a built presence of substance onsite in a Residential, Mixed Use, Tourism, Commercial, Industrial or any other zonings in the Local Planning Scheme in force.	The objective of this category is to deter parties from having long-term land holdings with no clear plan for development.	The higher rate in the dollar is applied to encourage the timely development of vacant land, improving the island's streetscape, promoting efficient land use, and supporting both housing supply and the growth of business infrastructure that contributes to the local economy.

Description	Characteristics	Objects	Reasons
UV - Mining	Properties located outside of the township held for extractive industries	The objective of this category is to ensure that the sector contributes meaningfully to their usage levels of municipal infrastructure on the island, as well as to cater sufficiently for their other municipal service needs	This rating is set to help offset the higher levels of cost associated in servicing this sector including the costs of transport infrastructure maintenance and renewal.
UV – General	Properties located outside the township held for all other industries	The objective is to ensure that all entities in this sector contribute to the progressive improvement of the island as per the goals set by the communities' 10 Year Strategic Community Plan '*Our Island – Our Responsibility 2023-2033'* as well as contribute to the municipal impost of their footprint on the island.	The Shire of CI adopts a prudent and financially responsible approach to budgeting where expenditure is planned and undertaken having regard to the revenue available to fund it. It seeks to extend the full suite of municipal services and execute its duties as needed to all stakeholders in this category whilst simultaneously delivering on development goals set by residents in a fiscally responsible manner.

The Shire publishes this required public notice on its website, social media account, *The Islander,* and exhibits the notice at its offices at the George Fam Building for inspection.

This document describes the objects and reasons for each proposed differential rate and minimum payment, required to be made available for inspection by electors and ratepayers per section 6.36(c) if the Local Government Act 1995 (WA)(CI). The Shire's 27/28 Budget will not be finalised nor adopted until after consideration by Council of any elector and ratepayer submissions, pursuant to section 6.36(c) and (4) of the *Local Government Act 1995 (WA)(CI).*

What is Unimproved Value?

Unimproved Value (UV) is the value of the land only. – Landgate, WA.

What is Gross Rental Value?

The gross rental value (GRV) is the total annual rent a property might reasonably be expected to earn each year if it was rented out. – Landgate, WA.

Who provides the GRV and UV valuations?

The Valuer-General is WA's statutory authority for overseeing the valuation of land across the state. As an independent officer appointed by the Governor of WA, the Valuer-General sets the standards and policies that ensure land is valued in a consistent, accurate, and transparent manner. – Landgate, WA.

Minimum Payments

The setting of minimum payments within rating categories recognises that every property receives some level of benefit from the works and services provided by the Shire which is shared by all properties regardless of size, value and use. An increased minimum payment is proposed for *GRV-Vacant* to align with council's position to stimulate economy activity over long-term land holding.

Submissions

Submissions must be received by 5:00pm on Wednesday 18th November, and may be sent to PO Box 863, Christmas Island, WA 6798, submitted by email to shire.ceo@shire.gov.cx or dropped off at the Shire offices at the George Fam Building, 2 Murray Road.

David Price
Chief Executive Officer
Shire of Christmas Island

SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 October 2026
AGENDA REFERENCE	10.5.2
SUBJECT	Establishment of SOCI Cultural Committee
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	2.4.15
INTEREST DISCLOSURE	Nil
DATE OF REPORT	22 October 2026
AUTHOR	Chris Su, Director Planning Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS
That Council by absolute majority:

1. **Establishes the Shire of Christmas Island Cultural Committee pursuant to section 5.8 of the Local Government Act 1995 (WA)(CI) to assist islanders on matters relating to the preservation, promotion and development of Christmas Island's cultural heritage and cultural festival practices.**

2. **Delegates to the Committee the authority to approve expenditure up to a maximum of the budget that Council approves for the Committee in every Annual Budget, the applicable financial management requirements *SOCI Financial Policy 1 – Regional Price Preference* and *Policy 2 - Purchasing* and any other conditions the Council may impose from time to time.**

3. **Determines that the Committee must exercise its delegated authority only for purposes consistent with their adopted Terms of Reference and must report to Council on expenditure approved under the delegation.**

4. **Invites the Malay Association of Christmas Island, Islamic Council of Christmas Island, Poon Saan Club and Chinese Literary Association, CI Christian Fellowship and CI Catholic Church to nominate a representative to join the first SOCI Cultural Committee group.**

5. **Endorses the attached Terms of Reference to present to the Committee for their review and adoption**

6. **That Cr PEREIRA, Cr_____ and Cr_____ join as the Councillor representatives on the SOCI Cultural Committee.**

BACKGROUND
The diversity of cultural practices on Christmas Island is both a source of community strength and a point of interest for visitors. Council has traditionally supported these practices and the groups with the Community Assistance Fund, which supports a broad range of grassroots initiatives spanning cultural programming, arts, sport, environmental activities, women's interests and other community-led projects.

Recognising the limited access Christmas Island's cultural groups have to State Government funding, and the comparatively limited availability of Commonwealth funding directed towards grassroots cultural activities, Council has resolved to establish a dedicated Cultural Committee.

The Committee will comprise of six organisational members and Councillors, with delegated expenditure authority of up to $30,000 to support local cultural initiatives in its first year. This arrangement builds on SOCI's longstanding commitment to sustaining the Island's diverse cultural traditions and ensuring that local groups have a dedicated avenue through which to advance their cultural activities.

COMMENT
The delegated authority value for the Committee is set at $30,000 in this first year. It is subject to change based on the budget Council allocates to it in future budgets.

As a committee with delegated authority, all its meetings should be open to the public unless a matter is being discussed which allows the committee to discuss behind closed doors. The list of matters is governed under 5.23 of the LGA Act.

A copy of the *Code of Conduct for Council Members, Committee Members and Candidates* adopted 69/24 at the Sept 2024 meeting to be delivered to each member in the first meeting.

STATUTORY ENVIRONMENT
Subdivision 2 – Committees and their meetings

5.8 Local Government Act 1995 (WA)(CI) Establishment of Committees
5.9 Local Government Act 1995 (WA)(CI Types of Committees
5.10 Appointment of Committee Members
5.16 Delegation of some powers and duties to certain committees
5.17 Limits on delegation of powers and duties to certain committees

FINANCIAL IMPLICATIONS
Council has approved an initial $30,000 Cultural Fund in the 2026/2027 Annual Budget to support the delegated authority permission of the committee.

STRATEGIC IMPLICATIONS & MILESTONES
Aligns and supports the following elements of the 10 Year Strategic Community Plan:
Governance 1: Accountable and Transparent Leadership
Governance 2: Have a Say
Community Development 2: An engaged youth community
Community Development 3: A vibrant event calendar
Community Development 4: A better funded arts and community development sector

VOTING REQUIREMENTS
Absolute majority.

ATTACHMENT
10.5.2.1 Draft Terms of Reference

Shire of Christmas Island Cultural Committee – Terms of Reference

1. To advise Council on the preservation and celebration of Christmas Island's diverse cultural heritage and practices.

2. To identify and support opportunities for cultural participation, support community-led arts initiatives and cultural events

3. To exercise its delegated expenditure authority up to the amount allocated to the Committee in Council's adopted budget for each financial year, in accordance with relevant Shire policies and applicable legislative requirements, and to report its decisions and expenditure to Council.

4. Permanent community organisational members to be the following organisational groups; Malay Association of Christmas Island, Islamic Council of Christmas Island, Poon Saan Club, Chinese Literary Association, CI Christian Fellowship and CI Catholic Church.

5. Three Councillors are to be members, with one of those the Shire President.

6. The CEO provides secretariat support for the Committee

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