



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 17 March 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 TUNG (pg 1 - 2)
 - 5.2 Cr LAI (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 3 February 2026 (pg 5 - 10)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 **Announcements by Presiding Member Without Discussion**
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- 10 **Reports of Officers**
 - 10.1 **Chief Executive Officer**
 - 10.2 **Director Finance & Administration**
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 - 10.3 **Director Community/Recreation Services & Training**
 - 10.3.1 Celebrating 28th Anniversary Seniors Week 2026 (pg 68 - 69)
 - 10.4 **Director Works, Services & Waste**
 - 10.5 **Director Planning, Governance & Policy**
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- 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**
28 April 2026



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	5.1
SUBJECT	Cr TUNG – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.19
INTEREST DISCLOSURE	None
DATE OF REPORT	05 March 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

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

BACKGROUND

Cr Swee (Mel) Tung (20/04/2026 to 04/05/2026) 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 Swee (Mel) TUNG

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

Leave of absence from 20/04/2026 to 04/05/2026

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

Yours sincerely

Signature

04/03/2026

Date



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	5.2
SUBJECT	Cr LAI – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.21
INTEREST DISCLOSURE	None
DATE OF REPORT	12 March 2026
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

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

BACKGROUND

Cr Stephanie Lai (12/03/2026 to 30/04/2026) 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 Lai

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

Leave of absence from 12 / 03 / 26 to 30 / 04 / 26

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

Yours sincerely

Signature

12 / 03 / 26

Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 3 February 2026

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

- 1.1 The Deputy Shire President Cr TUNG declared the meeting open at 7.01pm.
- 1.2 Cr TUNG advised the meeting that within the provisions of the Local Government (Administrative) Regulations 1966, section 14C (2)(b) she is authorising Cr PEREIRA and Cr LAI to attend the council meeting by electronic means.

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

- 2.1 Record of Attendance
Shire President
Deputy President
Councillors

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

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

David **PRICE**
Chris **SU**
Wei **HO**
Kevin **WILSON**
Olivier **LINES**

2.2 Leave of Absence

- 2.3 **Apologies**
Councillor

Gordon **THOMSON**

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 passed on a resident inquiry about the condition of some street signs on island. A number had growth over them, hampering visibility. Some Silver City signs were reported to suffer from growth.

CEO David PRICE advised the relevant team will arrange for inspection.

- 4.2 Cr KREPP distributed a proposal from Haley COOK on a current reuseable esky initiative. Provided background to the project; it provided eskies for islanders to use for transport of food from the mainland to the island to reduce single-use esky movements which typically end up in landfill. Hayley COOK's document presented by Cr KREPP contains findings from the initial phase of the

project. Cr KREPP requests council consideration for future participation alongside other parties in a future phase.

CEO David PRICE advised the meeting that the Commonwealth has recently completed a Landfill Environmental Management Plan for the Shire's Waste Management site. There are implementation recommendations for the local government to which the Shire is looking to resource in line with the plan. CEO David PRICE will contact Haley COOK to follow up.

- 4.3 Cr PEREIRA requested to know when the completion date for the Temple Book project may be. Director for Planning Chris SU provided a background to the Temple and Civic Building book project, and advised that the temple artworks had been completed with interpretation text being developed. The civic building artworks are in development alongside their interpretation texts. Director SU advised the temple book draft should be completed within 5 months, and the civic building draft in twelve months.
- 4.4 Cr LAI requested for an update on the speed bump matter for Arenga Close. CEO David PRICE advises the speed bump matter is still in development.
- 4.5 Cr YON raised a request from a resident if the Shire could support the installation of bidet water sprays in the toilets at the hospital and airport. The CEO David PRICE advised that both of those locations were Commonwealth buildings, and that he will advise to the Commonwealth the request received at the council meeting.
- 4.6 Cr YON brought community feedback to the meeting about the need for a prayer room at the Christmas Island Airport. The new QANTAS schedule overlaps with the afternoon / evening prayer times. CEO David PRICE advised that he will inform the Commonwealth of this feedback.
- 4.7 Cr TUNG presented photo documentation of vehicles in the Poon Saan area. She recounted that the February 2025 council meeting received an update that the Shire Ranger and AFP were addressing the matter and notes it has been one year.

CEO David PRICE advised that he will follow up with the ranger and AFP on the program of removal.

- 4.8 Cr TUNG requested an update on the rat and chicken eradication program. CEO David PRICE advised that quotes had been received in January 2026. CEO advised that some works may be completed in this financial year, with second phase works in the following financial year.

CEO PRICE advised that the rat eradication program proposal will require input from National Parks pertaining to sustainability and environmental impacts.

5 APPLICATIONS FOR LEAVE OF ABSENCE

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

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

7.1 Minutes of Ordinary Council Meeting held on 9 December 2025

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr LEE **Seconded: Cr YON** **Res. No: 1/26**

That Council adopt the unconfirmed minutes of the 9 December 2025 Council Meeting.

Carried: 6/0

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

Against:

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Budget Review 2025/26

Council Resolution

Moved: Cr LEE **Seconded: Cr YON** **Res. No: 2/26**

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

Carried Absolute Majority
6/0

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

Against:

10.1.2 2026 ALGA National Conference Attendance

Council Resolution

Moved: Cr LEE **Seconded: Cr YON** **Res. No: 3/26**

That Council –

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

Carried:	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

10.1.3 Date Change for the 2026 June Ordinary Meeting of Council

Council Resolution				
Moved:	Cr YON	Seconded:	Cr KREPP	Res. No: 4/26
The Ordinary Meeting date of Council for June 2026 be changed from 23rd June to 16th June 2026.				
Carried:	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

10.1.4 ICT Network Facility (Telecommunication Infrastructure)

Council Resolution				
Moved:	Cr YON	Seconded:	Cr KREPP	Res. No: 5/26
That Council resolves, that in accordance with Clause 4.4.2(b) of the Scheme the proposed Telecommunications Infrastructure (ICT Network Facility) at Proposed Lot 595 Cnr of Irvine Hill Road & Phosphate Hill Road, Phosphate Hill Christmas Island may be consistent with the objectives of the Urban Development zone and that the proposal be advertised in accordance with the procedures of the Deemed Provisions.				
Carried:	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – December 2025

Council Resolution				
Moved:	Cr YON	Seconded:	Cr LEE	Res. No: 6/26
That Council receive the expenditure totalling \$1,349,747.87 as presented in December 2025 Schedule of Accounts.				
Carried:	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

10.2.2 Financial Statements – December 2025

Council Resolution				
Moved: Cr YON		Seconded: Cr LEE	Res. No:	7/26
That Council receives the Financial Statements of December 2025.				
Carried:	6/0			
For:	Cr PEREIRA Cr KREPP	Cr TUNG Cr LAI	Cr YON	Cr LEE
Against:				

10.2.3 Outstanding Rates/Debtors Report 31 December 2025

Council Resolution				
Moved: Cr YON		Seconded: Cr KREPP	Res. No:	8/26
The report is noted.				
Carried:	6/0			
For:	Cr PEREIRA Cr KREPP	Cr TUNG Cr LAI	Cr YON	Cr LEE
Against:				

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

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

Council Resolution				
Moved: Cr YON		Seconded: Cr KREPP	Res. No:	9/26
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 matter of a confidential nature.				
Carried:	6/0			
For:	Cr PEREIRA Cr KREPP	Cr TUNG Cr LAI	Cr YON	Cr LEE
Against:				

13.1 Light Industrial Area Lot Offers

Council Resolution				
Moved: Cr YON		Seconded: Cr KREPP	Res. No:	10/26
That Council accepts the:				
1.The offer of \$250,000 for Lot 509 and \$250,000 for Lot 510 be accepted.				
2.That the offer for \$30,000 - \$40,000 for 1 Lot be advised the offer was unsuccessful.				
3.That Council authorizes the CEO to facilitate the sale of the above Lots.				
Carried:	Absolute Majority			
	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

13.2 Reopening the Meeting

Council Resolution				
Moved: Cr LEE		Seconded: Cr YON	Res. No:	11/26
That the meeting be reopened to the public				
Carried:	6/0			
For:	Cr PEREIRA	Cr TUNG	Cr YON	Cr LEE
	Cr KREPP	Cr LAI		
Against:				

14 CLOSURE OF MEETING

The Deputy Shire President closed the meeting at 7.34pm

15 DATE OF NEXT MEETING: 17 March 2026



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - January 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	3 February 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$874,578.54 as presented in January 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 January 2026: **\$ 151,753.28**

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 – January 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 17 March 2026
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – January 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 February 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of January 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 January 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 January 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 31 JANUARY 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	9,555,100	8,658,944	8,438,207	(220,737)	(2.55%)	
Fees and charges	999,698	596,222	1,033,736	437,514	73.38%	▲
Interest revenue	314,309	162,154	220,534	58,380	36.00%	▲
Other revenue	32,600	20,233	38,109	17,876	88.35%	▲
	12,871,725	11,407,571	11,720,819	313,248	2.75%	
Expenditure from operating activities						
Employee costs	(8,033,638)	(5,196,786)	(4,578,566)	618,220	11.90%	▲
Materials and contracts	(4,554,188)	(2,083,702)	(1,285,142)	798,560	38.32%	▲
Utility charges	(146,750)	(85,561)	(37,142)	48,419	56.59%	▲
Depreciation	(2,405,420)	(1,403,016)	(1,453,011)	(49,995)	(3.56%)	
Insurance	(197,569)	(115,165)	(262,821)	(147,656)	(128.21%)	▼
Other expenditure	(446,533)	(266,030)	(355,433)	(89,403)	(33.61%)	▼
	(15,784,098)	(9,150,260)	(7,972,115)	1,178,145	12.88%	
Non cash amounts excluded from operating activities	2(c) 2,432,978	1,403,016	1,453,011	49,995	3.56%	
Amount attributable to operating activities	(479,395)	3,660,327	5,201,715	1,541,388	42.11%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,579,240	1,500,266	1,064,107	(436,159)	(29.07%)	▼
	3,579,240	1,500,266	1,064,107	(436,159)	(29.07%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,910,000)	(2,410,000)	(1,069,312)	1,340,688	55.63%	▲
Acquisition of infrastructure	(1,739,688)	(869,802)	(769,310)	100,492	11.55%	▲
	(4,649,688)	(3,279,802)	(1,838,622)	1,441,180	43.94%	
Amount attributable to investing activities	(1,070,448)	(1,779,536)	(774,515)	1,005,021	56.48%	
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) 1,803,966	1,803,966	1,803,965	(1)	(0.00%)	
Amount attributable to investing activities	(479,395)	3,660,327	5,201,715	1,541,388	42.11%	▲
Amount attributable to financing activities	(1,070,448)	(1,779,536)	(774,515)	1,005,021	56.48%	▲
Amount attributable to financing activities	(248,000)	0	(169,644)	(169,644)	0.00%	
Surplus or deficit after imposition of general rates	6,123	3,684,757	6,061,521	2,376,764	64.50%	▲

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 JANUARY 2026**

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,451,671	5,781,656
Trade and other receivables	129,959	236,668
Other financial assets	5,126,316	7,302,682
Inventories	931,070	262,205
Other assets	31,289	26,428
TOTAL CURRENT ASSETS	8,670,305	13,609,639
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	17,278,152
Infrastructure	29,430,719	29,428,255
TOTAL NON-CURRENT ASSETS	46,320,747	46,706,407
TOTAL ASSETS	54,991,052	60,316,046
CURRENT LIABILITIES		
Trade and other payables	666,000	151,693
Contract liabilities	29,866	29,866
Capital grant/contributions liabilities	574,878	1,602,187
Employee related provisions	2,174,392	2,174,392
TOTAL CURRENT LIABILITIES	3,445,136	3,958,138
NON-CURRENT LIABILITIES		
Employee related provisions	26,327	26,327
TOTAL NON-CURRENT LIABILITIES	26,327	26,327
TOTAL LIABILITIES	3,471,463	3,984,465
NET ASSETS	51,519,589	56,331,581
EQUITY		
Retained surplus	15,328,698	19,971,047
Reserve accounts	5,107,737	5,277,381
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,591	56,331,584

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 JANUARY 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 January 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 JANUARY 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 Opening	Actual as at 30 June 2025	Actual as at 31 January 2026
	1 July 2025	30 June 2025	31 January 2026
	\$	\$	\$
	2,451,671	2,451,671	5,781,656
	129,959	129,959	236,668
	5,126,316	5,126,316	7,302,682
	931,070	931,070	262,205
	31,289	31,289	26,428
	8,670,305	8,670,305	13,609,639
	(665,998)	(666,000)	(151,693)
	(604,744)	(604,744)	(1,632,053)
	(2,174,392)	(2,174,392)	(2,174,392)
	(3,445,134)	(3,445,136)	(3,958,138)
	5,225,171	5,225,169	9,651,501
2(b)	(3,421,203)	(3,421,204)	(3,589,980)
	1,803,968	1,803,965	6,061,521

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of 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

	(5,107,736)	(5,107,737)	(5,277,381)
		(380,759)	(449,500)
	1,686,533	2,067,292	2,136,033
2(a)	(3,421,203)	(3,421,204)	(3,589,980)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Add: Depreciation
Movement in current employee provisions associated with restricted cash

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2026	31 January 2026	31 January 2026
\$	\$	\$
2,405,420	1,403,016	1,453,011
27,558		
2,432,978	1,403,016	1,453,011

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 JANUARY 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	437,514	73.38%	▲
Yearly Residential & Quarterly Enterprises Garbage Charge		Timing	
Private work completed in excess of budget		Permanent	
Interest revenue	58,380	36.00%	▲
Interest for Fixed Term Deposit Exceeds YTD budget		Timing	
Other revenue	17,876	88.35%	▲
Contribution/Sponsor for CI Marathon & Territory Day		Permanent	
Worker's Comp Payment		Permanent	
Employee Incentive Payment		Permanent	
Expenditure from operating activities			
Employee costs	618,220	11.90%	▲
Activity not as high as budgeted in Plant Repairs,Waste&Tip operations,and Pargs		Timing	
Contract not started as yet.			
Materials and contracts	798,560	38.32%	▲
mainly due to accounting treatment of stock - Agregate, Fuel & Emulsion		Timing	
Utility charges	48,419	56.59%	▲
Activity not as high as budgeted for need to review budget for 26/27		Timing	
Insurance	(147,656)	(128.21%)	▼
Insurance Paid in July to be distribute		Timing	
Other expenditure	(89,403)	(33.61%)	▼
Resource to be allocate		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(436,159)	(29.07%)	▼
Grants received earlier than expected-Parks Contract		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	1,340,688	55.63%	▲
Payment to plant & machinery for parks project delay due to shipping schedule		Timing	
Acquisition of infrastructure	100,492	11.55%	▲
Several roads other other capital works project not yet started or on hold.		Timing	
Surplus or deficit after imposition of general rates	2,376,764	64.50%	▲
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.80 M	\$1.80 M	\$1.80 M	(\$0.00 M)
Closing	\$0.01 M	\$3.68 M	\$6.06 M	\$2.38 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.08 M	% of total
Unrestricted Cash	\$7.80 M	59.6%
Restricted Cash	\$5.28 M	40.4%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.15 M % Outstanding
Trade Payables	\$0.15 M
0 to 30 Days	93.9%
Over 30 Days	6.2%
Over 90 Days	0.0%

Refer to 8 - Payables

Receivables	
	\$0.06 M % Collected
Rates Receivable	\$0.18 M 91.3%
Trade Receivable	\$0.06 M 77.5%
Over 30 Days	
Over 90 Days	62.8%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.48 M)	\$3.66 M	\$5.20 M	\$1.54 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		
	\$8.44 M	% Variance
YTD Actual	\$8.44 M	
YTD Budget	\$8.66 M	(2.5%)

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$1.03 M	% Variance
YTD Actual	\$1.03 M	
YTD Budget	\$0.60 M	73.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.07 M)	(\$1.78 M)	(\$0.77 M)	\$1.01 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		
	\$0.77 M	% Spent
YTD Actual	\$0.77 M	
Adopted Budget	\$1.74 M	(55.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$1.06 M	% Received
YTD Actual	\$1.06 M	
Adopted Budget	\$3.58 M	(70.3%)

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

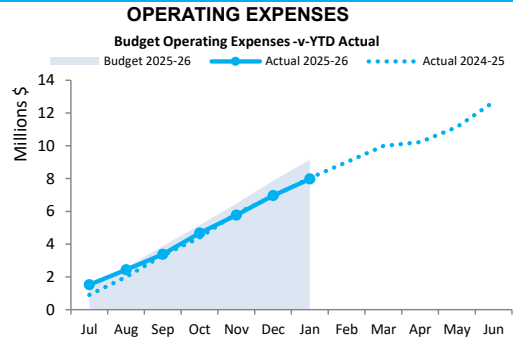
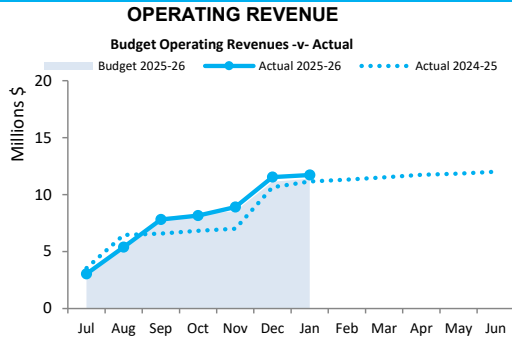
Refer to 4 - Cash Reserves

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

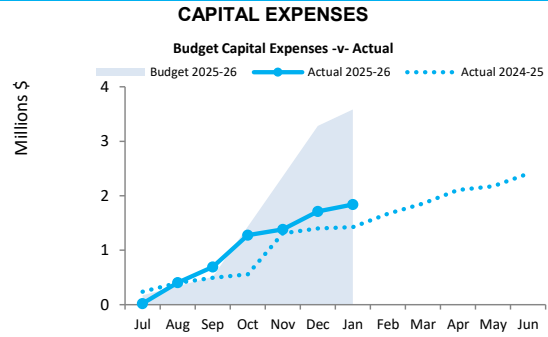
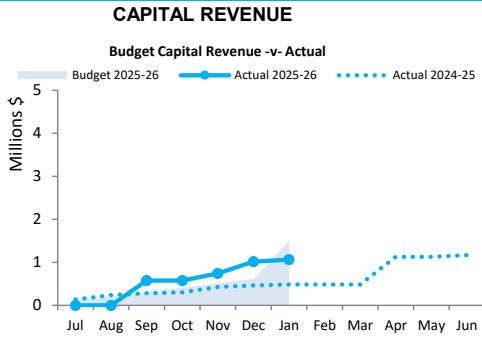
SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



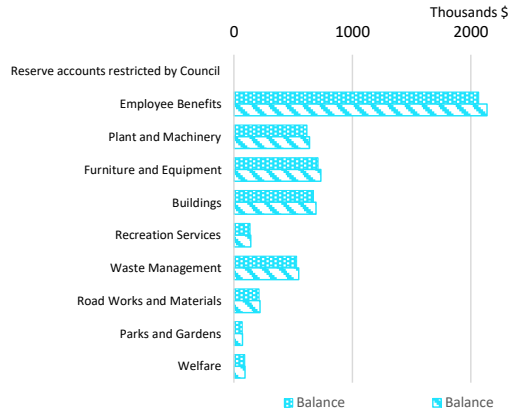
INVESTING ACTIVITIES



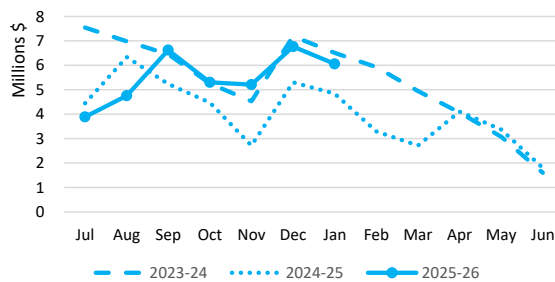
FINANCING ACTIVITIES

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 JANUARY 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	3,755,994	0	3,755,994	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 #957	Financial assets at amortised cost	506,723	0	506,723	0	Bank-Westpac	3.99%	Mar-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 #953	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Municipal Fund FTD #954	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Municipal Fund FTD #955	Financial assets at amortised cost	500,000	0	500,000	0	Bank-Westpac	3.94%	Feb-26
Trust Fund FTD #143	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	2,161.05	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	1	41,339.17	41,339.87	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 #358	Financial assets at amortised cost	0	522,126.86	522,126.86	0	Bank-Westpac	4.60%	Mar-26
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		7,800,516	5,277,379	13,077,895	63,970			
Comprising								
Cash and cash equivalents		5,781,656	0	5,781,656	0			
Financial assets at amortised cost - Term Deposits		2,018,860	5,277,379	7,296,239	63,970			
		7,800,516	5,277,379	13,077,895	63,970			

KEY INFORMATION

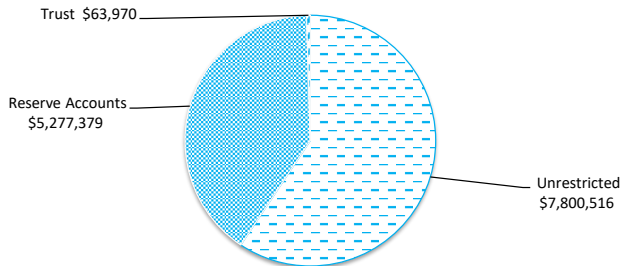
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 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	150,000	0	20,593	20,593
Buildings - specialised	190,000	0	36,791	36,791
Furniture and equipment	260,000	100,000	253,143	153,143
Plant and equipment	2,310,000	2,310,000	758,786	(1,551,214)
Acquisition of property, plant and equipment	2,910,000	2,410,000	1,069,312	(1,340,688)
Infrastructure - roads	1,739,688	869,802	747,332	(122,470)
Infrastructure - other	0	0	21,978	21,978
Acquisition of infrastructure	1,739,688	869,802	769,310	(100,492)
Total capital acquisitions	4,649,688	3,279,802	1,838,622	(1,441,180)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,579,240	1,500,266	1,064,107	(436,159)
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	738,448	1,779,536	774,516	(1,005,020)
Capital funding total	4,649,688	3,279,802	1,838,622	(1,441,180)

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

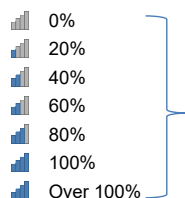
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

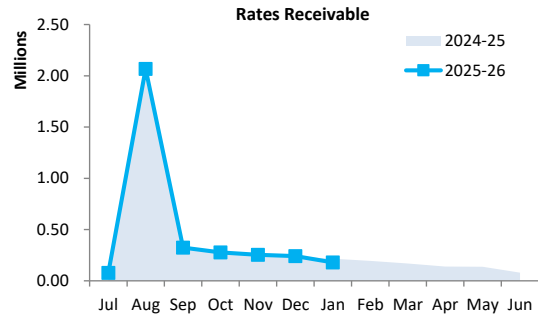


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		Completed	Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Building Non Specialised				0
907900 General Housing Upgrade (For Budget Transfer)	150,000	0	0	0
907230 30 Seaview Drive-BD0063	0	0	20,593	(20,593)
Building Non-Specialised Total	150,000	0	20,593	(20,593)
Building Specialised				0
427900 Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
427900 Replace George Fam Office Blinds	25,000	0	0	0
427900 Replace Metalwork Balustrading	75,000	0	0	0
1117900 Poon Saan Community Hall Renovations	40,000	0	15,161	(15,161)
1127208 Foreshore Padang Bowls Rink Shade (24/25)-FP02918	0	0	21,630	(21,630)
Building Specialised Total	190,000	0	36,791	(36,791)
Furniture and Equipment				0
427800 Phone System Upgrade	50,000	50,000	31,841	18,159
427800 DJI Drone	0	0	6,446	(6,446)
1147800 Ricoh IM C6010 A3 Digital Colour Miltifunction Printer	0	0	9,461	(9,461)
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0	0
1127800 Playground & Park Upgrades	90,000	0	77,100	(77,100)
1217800 Parks Road Upgrade	100,000	50,000	119,603	(69,603)
Ball Penetrometer - NF0728				
1437800 Tyre Changer - NF0727	0	0	8,692	
Furniture and Equipment Total	260,000	100,000	253,143	(153,143)
Plant and Machinery				0
427500 Toyota Rav4 Replace	60,000	60,000	0	60,000
1217500 Bulldozer	550,000	550,000	94,017	455,983
1217500 Grader	500,000	500,000	87,855	412,145
1217500 10T Tipper	275,000	275,000	281,087	(6,087)
1217500 Multi Tyre Roller	260,000	260,000	43,559	216,441
1217500 Excavator	300,000	300,000	54,337	245,663
1217500 Bitumen Sprayer	365,000	365,000	108,625	256,375
1217500 Aggregate Spreader	0	0	40,800	(40,800)
1217500 Freight & Delivery - 24/25 Purchased Plants	0	0	281	(281)
1017500 Freight & Delivery - 24/25 Purchased Plants	0	0	1,225	(1,225)
1017500 Water Truck			47,000	
Plant and Machinery Total	2,310,000	2,310,000	758,786	1,551,214
Total Property, Plant & Equipment	2,910,000	2,410,000	1,069,312	1,340,688
Infrastructure Roads				0
72943 CRA 25/26	553,391	276,692	0	276,692
72317 CRA 23/24 - Reseal Jalan Ketam Merah-RD0038	0	0	315,256	(315,256)
72319 CRA 23/24 - Reseal Jalan Masjid-RD00571	0	0	44,777	(44,777)
72320 CRA 23/24 - Reseal Jalan Masjid Carpark-FP0139	0	0	32,782	(32,782)
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware-RD0009	0	0	115,167	(115,167)
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off-RD00663	0	0	2,426	(2,426)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	487,933	243,958	0	243,958
72944 RTR 25/26 - North South Baseline	529,240	264,616	0	264,616
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	12,494	1,021	11,473
72109 RTR 24/25 - Nursery Rd Construction	50,000	24,994	31,132	(6,138)
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	19,002	0	19,002
72912 RTR 24/25 - Taman Sweetland Crescent Reseal-RD0012	38,000	18,992	204,771	(185,779)
72932 RTR 24/25 - Gaze Road	18,124	9,054	0	9,054
Infrastructure Roads Total	1,739,688	869,802	747,332	122,470
Infrastructure Other				0
72618 LRCIP 4 - Replacement of Road Signage	0	0	21,978	(21,978)
Infrastructure Other Total	0	0	21,978	(21,978)
Total Infrastructure	1,739,688	869,802	769,310	100,492
	4,649,688	3,279,802	1,838,622	1,441,180

6 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year		80,521
Levied this year		1,990,233
Less - collections to date	107,184	(1,890,915)
Gross rates collectable	107,184	179,839
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	179,839
% Collected	0.0%	91.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	12,771	5,815	2,533	35,710	56,829
Percentage	0.0%	22.5%	10.2%	4.5%	62.8%	
Balance per trial balance						
Trade receivables	0	82,013	1,027	51,942	225,560	56,829
Total receivables general outstanding						56,829

Amounts shown above include GST (where applicable)

KEY INFORMATION

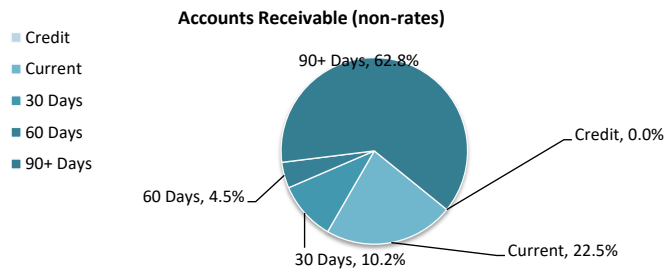
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 January 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,107,736	2,176,366	0	7,284,102
Financial assets at fair value through profit and loss	18,580	0	0	18,580
Inventory				
Fuel & Materials	931,070	221,093	(889,958)	262,205
Other assets				
Prepayments	13,502	12,926	0	26,428
Accrued income	17,787	0	(17,787)	0
Total other current assets	6,088,675	2,410,385	(907,745)	7,591,315
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.

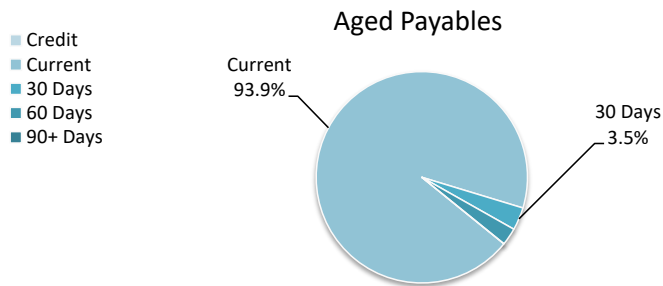
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	142,436	5,291	4,027	0	151,753
Percentage	0.0%	93.9%	3.5%	2.7%	0.0%	
Balance per trial balance						
Sundry creditors	0	142,435	5,291	4,027	0	151,753
Other payables		(60)				(60)
Total payables general outstanding						151,693

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 January 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866	0	217,681	(217,681)	29,866
Capital grant/contributions liabilities		574,878	0	2,152,516	(1,125,207)	1,602,187
Total other liabilities		604,744	0	2,370,197	(1,342,888)	1,632,053
Employee Related Provisions						
Provision for annual leave		1,129,310	0	0	0	1,129,310
Provision for long service leave		1,045,082	0	0	0	1,045,082
Total Provisions		2,174,392	0	0	0	2,174,392
Total other current liabilities		2,779,136	0	2,370,197	(1,342,888)	3,806,445

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	6,810,000	6,810,000	7,023,450
CI Fisheries Management Grant	0	217,681	(217,681)	0	0	435,362	253,943	217,681
Housing Support Program	0	0	0	0	0	738,500	430,765	519,000
Australia Day Grant	0	0	0	0	0	14,000	8,164	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	6,000	3,495	0
Indian Ocean Cultural Exchange Grant	23,866	0	0	23,866	23,866	21,560	12,572	0
Parks Road Upgrade	0	0	0	0	0	904,203	527,450	61,100
	29,866	217,681	(217,681)	29,866	29,866	8,929,625	8,046,389	7,821,231
Contributions								
Commonwealth Community Service Obligations (IMO)	0	0	0	0	0	594,475	594,475	594,475
Australia Day Contribution	0	0	0	0	0	1,000	581	0
Bus Service Contribution	0	0	0	0	0	30,000	17,499	22,500
	0	0	0	0	0	625,475	612,555	616,975
TOTALS	29,866	217,681	(217,681)	29,866	29,866	9,555,100	8,658,944	8,438,206

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

INVESTING ACTIVITIES

11 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	349,980	0
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	0	387,934	387,934	100,000	58,330	0
Road to Recovery	186,944	0	(186,944)	0	0	529,240	308,701	186,944
1 Rarks Road Upgrade	0	2,152,517	(938,263)	1,214,254	1,214,252	2,350,000	783,255	877,163
	574,878	2,152,517	(1,125,207)	1,602,188	1,602,186	3,579,240	1,500,266	1,064,107

**SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 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 January 2026
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	61,804	2,166	0	63,970
	61,804	2,166	0	63,970



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	10.2.3
SUBJECT	Tender of Sale – Obsolete IMAC Computers
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.7.2
INTEREST DISCLOSURE	None
DATE OF REPORT	14 March 2026
AUTHOR	Kevin Wilson, Finance Manager
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council call for tenders or expression of interest for obsolete IMAC computers

BACKGROUND

The Shire recently upgraded its desktop computers and as a result there are 21 IMAC computers that are operational and can be sold and 5 that are in fact dead and are to be disposed. It is recommended that these assets be advertised as a tender or expression of interest.

A detailed list of assets is in the attached document. The items will be sold ‘as is’ and a report will be provided to Council on the outcome of the sale.

COMMENT

It is anticipated that Shire will have no problem in successfully selling these assets...

STATUTORY ENVIRONMENT

Section 3.57 of the Local Government Act 1995 (WA)(CI) and Sections 4 Local Government (Functions and General) Regulations 1996 apply.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The estimated value of the sale is not substantial, however the IT Coordinator has an estimate of the value of the individual items.

STRATEGIC IMPLICATIONS & MILESTONES

Nil

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.3.1 List of Assets for sale and

Attachment 10.2.3.1

No.	Asset no.	Serial No.	OS Cleared	Issues
1	OF1250-5	CO2JWLKADNCR	✓	
2	OF1250-19	CO2JV8Q6DNCR	✓	NONE
3	OF1250-23	CO2JWLFFDNCR	✓	
4	OF1250-7	CO2JV7NJDNCR	✓	
5	OF1250-11	C02JV893DNCR	✓	1 USB PORT FAULTY
6	OF1250-16	C02JV8PODNCR	✓	
7	OF1250-12	CO2JV8C3DNCR	✓	1 USB FAULTY
8	OF1250-13	CO2JV8CIDNCR	✓	
9	OF1250-10	C02JV85BDNCR	✓	
10	OF1250-4	CO2JWLN7DNCR	✓	Minor screen crack on bottom right side
11	OF1250-8	CO2JV8SQDNCR	✓	
12	OF1250-25	C02JWL1DNCR	✓	
13		CO2JV8BXDNCR	✓	Smal dead pixel in bottom left hand side
14	OF1251-2	CO2K2B56DNCR	✓	27 INCH
15	OF1250-14	C02JWLPPDNCR	✓	
16	OF1250-6	C02JV7KYDNCR	✓	FAULTY USB, CHIPPED SCREEN
17	OF1250-1	C02JWLNFNCR	✓	FAULTY USB
18		C02QX4T0GG77	✓	
19	OF1250-9	C02JWM60DNCR	✓	
20	OF1250-26	C02JWL1PVDNCR	✓	
21	OF1250-17	C02JWL1PMDNCR	✓	FAULTY USB
22	OF1253-6	C02QX4T1GG77		DEAD
23	OF1252-1	CO2QX5PRGG77		DEAD
24		C02JWL1VSDNCR		DEAD
25		C02JV8C8DNCR		DEAD
26	OF1251-3	C02K62PVDNCR		DEAD



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	10.2.4
SUBJECT	Schedule of Accounts - February 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	5 March 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$834,041.18 as presented in February 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 28 February 2026: **\$ 100,897.78**

COMMENT

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.4.1 Certification of CEO and Chairperson of the Meeting.

10.2.4.2 Schedule of Accounts – February 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 17 March 2026
AGENDA REFERENCE	10.2.5
SUBJECT	Financial Statements – February 2026
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 March 2026
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of February 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

10.2.5.1 Financial Statements February 2026

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 2026

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

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Note 3 Explanation of variances	6

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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	9,044,741	8,554,834	(489,907)	(5.42%)	
Fees and charges	999,698	666,336	1,106,106	439,770	66.00%	▲
Interest revenue	314,309	162,154	242,655	80,501	49.64%	▲
Other revenue	32,600	22,694	42,001	19,307	85.08%	▲
	13,086,175	11,865,943	11,935,829	69,886	0.59%	
Expenditure from operating activities						
Employee costs	(7,996,083)	(5,905,242)	(5,122,215)	783,027	13.26%	▲
Materials and contracts	(4,554,188)	(2,366,939)	(1,651,853)	715,086	30.21%	▲
Utility charges	(146,750)	(97,780)	(37,142)	60,638	62.01%	▲
Depreciation	(2,405,420)	(1,603,378)	(1,645,727)	(42,349)	(2.64%)	
Insurance	(262,821)	(196,862)	(262,821)	(65,959)	(33.51%)	▼
Other expenditure	(443,533)	(302,592)	(207,127)	95,465	31.55%	▲
	(15,808,795)	(10,472,793)	(8,926,885)	1,545,908	14.76%	
Depreciation excluded from operating activities	2,405,420	1,603,378	1,645,727	42,349	2.64%	
Amount attributable to operating activities	(317,200)	2,996,528	4,654,671	1,658,143	55.34%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,967,174	2,385,916	1,065,065	(1,320,851)	(55.36%)	▼
	3,967,174	2,385,916	1,065,065	(1,320,851)	(55.36%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,790,634)	(2,687,274)	(1,068,125)	1,619,150	60.25%	▲
Acquisition of infrastructure	(2,414,547)	(1,847,159)	(765,225)	1,081,934	58.57%	▲
	(5,205,181)	(4,534,433)	(1,833,349)	2,701,084	59.57%	
Amount attributable to investing activities	(1,238,007)	(2,148,517)	(768,284)	1,380,233	64.24%	
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)	2,996,528	4,654,671	1,658,143	55.34%	▲
Amount attributable to financing activities	(1,238,007)	(2,148,517)	(768,284)	1,380,233	64.24%	▲
	(248,000)	0	(169,644)	(169,644)	0.00%	
Surplus or deficit after imposition of general rates	(21,434)	2,629,784	5,498,516	2,868,732	109.09%	▲

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 28 FEBRUARY 2026**

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,451,671	6,731,545
Trade and other receivables	129,959	411,916
Other financial assets	5,126,316	5,802,682
Inventories	931,070	315,358
Other assets	31,289	582
TOTAL CURRENT ASSETS	8,670,305	13,262,083
NON-CURRENT ASSETS		
Property, plant and equipment	16,890,028	17,202,344
Infrastructure	29,430,719	29,306,028
TOTAL NON-CURRENT ASSETS	46,320,747	46,508,372
TOTAL ASSETS	54,991,052	59,770,455
CURRENT LIABILITIES		
Trade and other payables	666,000	100,838
Contract liabilities	29,866	223,153
Capital grant/contributions liabilities	574,878	1,588,995
Employee related provisions	2,174,392	2,174,392
TOTAL CURRENT LIABILITIES	3,445,136	4,087,378
NON-CURRENT LIABILITIES		
Employee related provisions	26,326	26,326
TOTAL NON-CURRENT LIABILITIES	26,326	26,326
TOTAL LIABILITIES	3,471,462	4,113,704
NET ASSETS	51,519,590	55,656,751
EQUITY		
Retained surplus	15,328,697	19,296,213
Reserve accounts	5,107,737	5,277,381
Revaluation surplus	31,083,156	31,083,156
TOTAL EQUITY	51,519,590	55,656,750

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 28 FEBRUARY 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 28 February 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 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents	1,580,440	2,451,671	6,731,545
Trade and other receivables	452,000	129,959	411,916
Other financial assets	5,612,689	5,126,316	5,802,682
Inventories	931,070	931,070	315,358
Other assets	19,965	31,289	582
	<u>8,596,164</u>	<u>8,670,305</u>	<u>13,262,083</u>

Less: current liabilities

Trade and other payables	(285,000)	(666,000)	(100,838)
Other liabilities	(1,066,555)	(604,744)	(1,812,148)
Employee related provisions	<u>(2,174,392)</u>	<u>(2,174,392)</u>	<u>(2,174,392)</u>

Net current assets

	<u>(3,525,947)</u>	<u>(3,445,136)</u>	<u>(4,087,378)</u>
	5,070,217	5,225,169	9,174,705

Less: Total adjustments to net current assets

2(b)	<u>(3,288,444)</u>	<u>(3,443,396)</u>	<u>(3,676,191)</u>
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Closing funding surplus / (deficit)

	<u>1,781,773</u>	<u>1,781,773</u>	<u>5,498,514</u>
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(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts	(5,355,736)	(5,107,737)	(5,277,381)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			(223,153)
- Other liabilities- contract liabilities			(1,588,995)
- 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			1,277,305
- Current portion of other provisions held in reserve		(402,951)	
- Current portion of employee benefit provisions held in reserve	2,067,292	2,067,292	2,136,033
Total adjustments to net current assets	2(a) <u>(3,288,444)</u>	<u>(3,443,396)</u>	<u>(3,676,191)</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 28 FEBRUARY 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	439,770	66.00%	▲
Yearly Residential & Quarterly Enterprises Garbage Charge			Timing
Private work completed in excess of budget			Permanent
Interest revenue	80,501	49.64%	▲
Interest for Fixed Term Deposit Exceeds YTD budget			Timing
Other revenue	19,307	85.08%	▲
Contribution/Sponsor for CI Marathon & Territory Day			Permanent
Worker's Comp Payment			Permanent
Employee Incentive Payment			Permanent
Expenditure from operating activities			
Employee costs	783,027	13.26%	▲
Activity not as high as budgeted in Plant Repairs,Waste&Tip operations,and Pargs Contract not started as yet.			Timing
Materials and contracts	715,086	30.21%	▲
mainly due to accounting treatment of stock - Agregate, Fuel & Emulsion			Timing
Utility charges	60,638	62.01%	▲
Activity not as high as budgeted for need to review budget for 26/27			Timing
Insurance	(65,959)	(33.51%)	▼
Insurance Paid in July to be distribute			Timing
Other expenditure	95,465	31.55%	▲
Resource to be allocate			Timing
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,320,851)	(55.36%)	▼
Project has not complete to generate grants - Parks Contract			Timing
Outflows from investing activities			
Acquisition of property, plant and equipment	1,619,150	60.25%	▲
Payment to plant & machinery for parks project delay due to shipping schedule			Timing
Acquisition of infrastructure	1,081,934	58.57%	▲
Several roads other other capital works project not yet started or on hold.			Timing
Surplus or deficit after imposition of general rates	2,868,732	109.09%	▲
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 28 FEBRUARY 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)	\$2.63 M	\$5.50 M	\$2.87 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$12.53 M	% of total
Unrestricted Cash	\$7.25 M	57.9%
Restricted Cash	\$5.28 M	42.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.10 M	% Outstanding
Trade Payables	\$0.10 M	
0 to 30 Days		18.0%
Over 30 Days		82.1%
Over 90 Days		4.0%

Refer to 8 - Payables

Receivables		
	\$0.25 M	% Collected
Rates Receivable	\$0.16 M	92.4%
Trade Receivable	\$0.25 M	% Outstanding
Over 30 Days		12.3%
Over 90 Days		11.5%

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)	\$3.00 M	\$4.65 M	\$1.66 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		
	\$8.55 M	% Variance
YTD Actual	\$8.55 M	
YTD Budget	\$9.04 M	(5.4%)

Refer to 10 - Grants and Contributions

Fees and Charges		
	\$1.11 M	% Variance
YTD Actual	\$1.11 M	
YTD Budget	\$0.67 M	66.0%

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)	(\$2.15 M)	(\$0.77 M)	\$1.38 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		
	\$0.77 M	% Spent
YTD Actual	\$0.77 M	
Adopted Budget	\$2.41 M	(68.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$1.07 M	% Received
YTD Actual	\$1.07 M	
Adopted Budget	\$3.97 M	(73.2%)

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

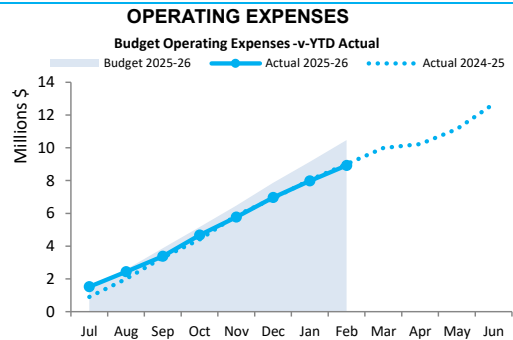
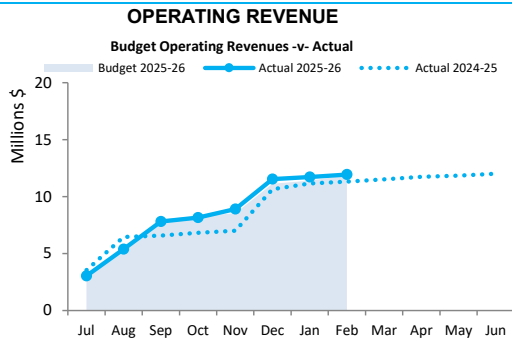
Refer to 4 - Cash Reserves

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

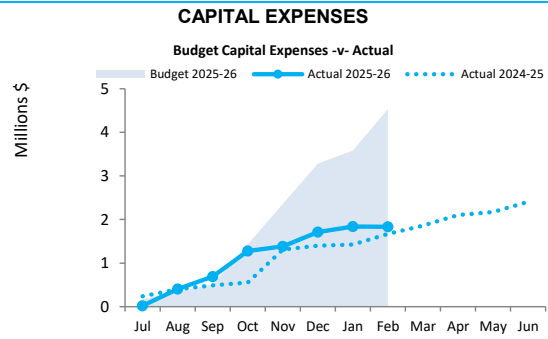
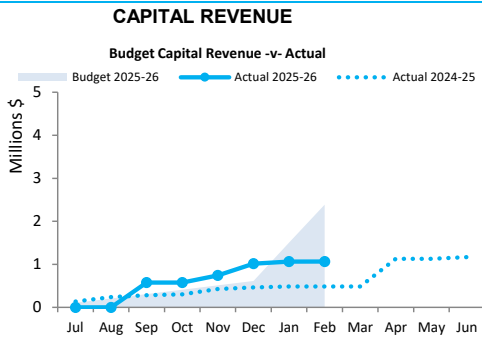
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



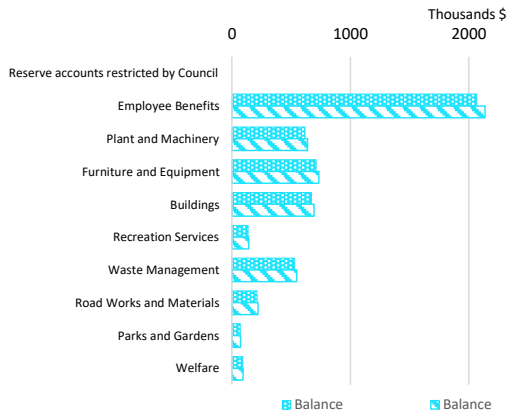
INVESTING ACTIVITIES



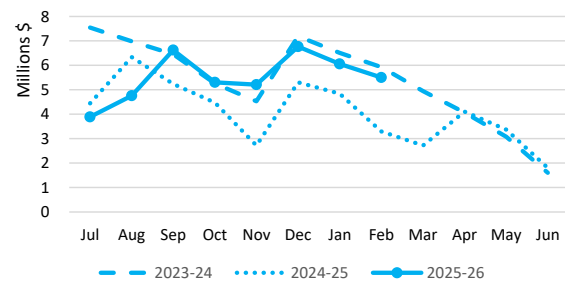
FINANCING ACTIVITIES

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 28 FEBRUARY 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	3,121,997	0	3,121,997	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 #957	Financial assets at amortised cost	506,723	0	506,723	0	Bank-Westpac	3.99%	Mar-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 #953	Cash and cash equivalents	506,639	0	506,639	0	Bank-Westpac	3.94%	May-26
Municipal Fund FTD #954	Cash and cash equivalents	506,639	0	506,639	0	Bank-Westpac	3.94%	May-26
Municipal Fund FTD #955	Cash and cash equivalents	506,639	0	506,639	0	Bank-Westpac	3.94%	Mar-26
Municipal Fund FTD #955	Cash and cash equivalents	63,970	0	63,970	0	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 #358	Financial assets at amortised cost	0	522,126.86	522,126.86	0	Bank-Westpac	4.60%	Mar-26
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		7,250,408	5,277,379	12,527,787	0			
Comprising								
Cash and cash equivalents		6,731,545	0	6,731,545	0			
Financial assets at amortised cost - Term Deposits		518,863	5,277,379	5,796,242	0			
		7,250,408	5,277,379	12,527,787	0			

KEY INFORMATION

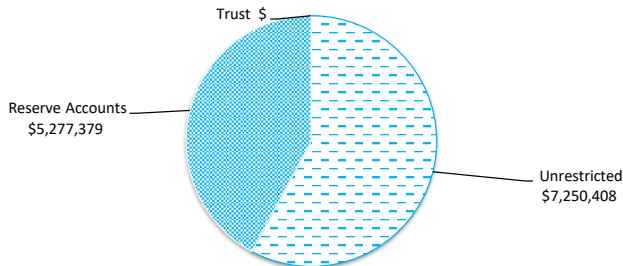
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 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	20,593	(79,397)
Buildings - specialised	135,442	122,106	35,603	(86,503)
Furniture and equipment	285,192	215,178	253,143	37,965
Plant and equipment	2,250,000	2,250,000	758,786	(1,491,214)
Acquisition of property, plant and equipment	2,790,634	2,687,274	1,068,125	(1,619,150)
Infrastructure - roads	2,414,547	1,847,159	735,817	(1,111,342)
Infrastructure - other	0	0	29,408	29,408
Acquisition of infrastructure	2,414,547	1,847,159	765,225	(1,081,934)
Total capital acquisitions	5,205,181	4,534,433	1,833,349	(2,701,084)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,967,174	2,385,916	1,065,065	(1,320,851)
Reserve accounts				
Furniture and Equipment	80,000		0	0
Buildings	250,000		0	0
Welfare	2,000		0	0
Contribution - operations	906,007	2,148,517	768,285	(1,380,232)
Capital funding total	5,205,181	4,534,433	1,833,349	(2,701,084)

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

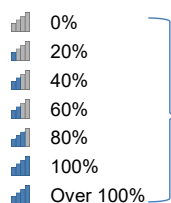
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

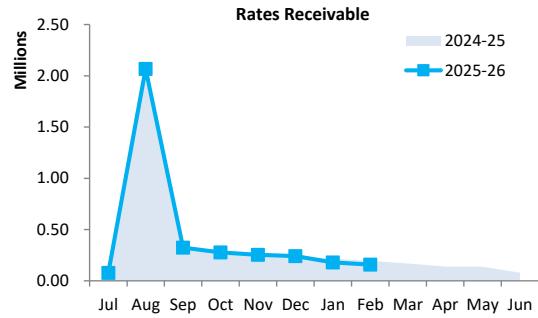


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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
907230 30 Seaview Drive-BD0063	0	0	20,593	(20,593)
Building Non-Specialised Total	120,000	99,990	20,593	79,397
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 Multifunction Printer	10,000	10,000	9,461	539
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	13,332	0	13,332
1127800 Playground & Park Upgrades	90,000	59,994	77,100	(17,106)
1217800 Parks Road Upgrade	100,000	66,660	119,603	(52,943)
1437800 Tyre Changer - NF0727	8,692	8,692	8,692	(0)
Furniture and Equipment Total	285,192	215,178	253,143	(37,965)
Plant and Machinery				0
1217500 Bulldozer	550,000	550,000	94,017	455,983
1217500 Grader	500,000	500,000	87,855	412,145
1217500 10T Tipper	275,000	275,000	281,087	(6,087)
1217500 Multi Tyre Roller	260,000	260,000	43,559	216,441
1217500 Excavator	300,000	300,000	54,337	245,663
1217500 Bitumen Sprayer	365,000	365,000	108,625	256,375
1217500 Aggregate Spreader	0	0	40,800	(40,800)
1217500 10000L Slip-On Water Cart	0	0	47,000	(47,000)
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	758,786	1,491,214
Total Property, Plant & Equipment	2,790,634	2,687,274	1,068,125	1,619,150
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	32,782	(2,320)
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	958	324,286
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	1,021	15,637
72109 RTR 24/25 - Nursery Rd Construction	50,000	33,322	18,659	14,663
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	735,817	1,111,342
Infrastructure Other				0
72618 LRCIP 4 - Replacement of Road Signage	0	0	29,408	(29,408)
Infrastructure Other Total	0	0	29,408	(29,408)
Total Infrastructure	2,414,547	1,847,159	765,225	1,081,934
	5,205,181	4,534,433	1,833,349	2,701,084

6 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year		80,521
Levied this year		1,990,233
Less - collections to date	107,184	(1,912,842)
Gross rates collectable	107,184	157,912
Allowance for impairment of rates receivable	(26,663)	0
Net rates collectable	80,521	157,912
% Collected	0.0%	92.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	222,742	2,134	0	29,128	254,004
Percentage	0.0%	87.7%	0.8%	0.0%	11.5%	
Balance per trial balance						
Trade receivables	0	222,742	2,134	0	29,128	254,004
Total receivables general outstanding						254,004

Amounts shown above include GST (where applicable)

KEY INFORMATION

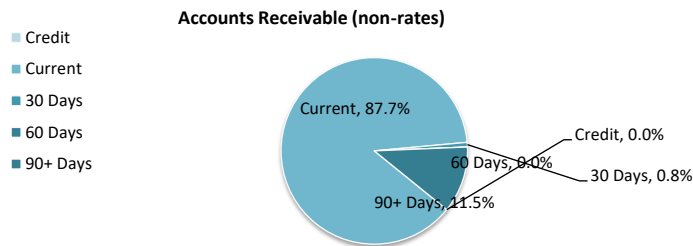
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 28 February 202
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,107,736	2,176,366	(1,500,000)	5,784,102
Financial assets at fair value through profit and loss	18,580	0	0	18,580
Inventory				
Fuel & Materials	931,070	237,133	(852,845)	315,358
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	2,426,425	(2,396,478)	6,118,622

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.

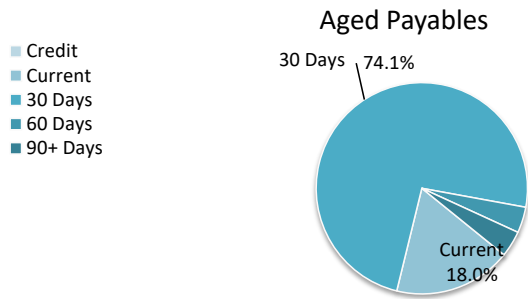
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	18,148	74,728	3,995	4,027	100,898
Percentage	0.0%	18.0%	74.1%	4.0%	4.0%	
Balance per trial balance						
Sundry creditors	0	18,148	74,728	3,995	4,027	100,898
Other payables		(60)				(60)
Total payables general outstanding						100,838

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 28 February 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		29,866	0	515,362	(322,075)	223,153
Capital grant/contributions liabilities		574,878	0	2,152,516	(1,138,399)	1,588,995
Total other liabilities		604,744	0	2,667,878	(1,460,474)	1,812,148
Employee Related Provisions						
Provision for annual leave		1,129,310	0	0	0	1,129,310
Provision for long service leave		1,045,082	0	0	0	1,045,082
Total Provisions		2,174,392	0	0	0	2,174,392
Total other current liabilities		2,779,136	0	2,667,878	(1,460,474)	3,986,540

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)	28 Feb 2026	28 Feb 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	(312,715)	122,647	122,647	435,362	290,208	435,362	0	435,362	312,715
Housing Support Program	0	0	0	0	0	738,500	492,282	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	3,994	6,000	0	6,000	0
Indian Ocean Cultural Exchange Grant	23,866	0	(9,360)	14,506	14,506	21,560	14,368	21,560	0	21,560	9,360
Parks Road Upgrade	0	0	0	0	0	904,203	602,800	904,203	0	904,203	73,335
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	(322,075)	223,153	223,153	9,144,075	8,427,102	8,929,625	199,450	9,129,075	7,937,859
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	664	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	617,639	625,475	15,000	640,475	616,975
TOTALS	29,866	515,362	(322,075)	223,153	223,153	9,769,550	9,044,741	9,555,100	214,450	9,769,550	8,554,834

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	28 Feb 2026	Liability	Budget Revenue	Budget	Budget	Variations	Revenue	
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Central Road Authority (CRA) Grant	0	0	0	0	0	600,000	399,960	600,000	0	600,000	0
Blowhole Road Upgrade - Maintenance to Blowholes Rd Stage 1	387,934	0	(958)	386,976	386,976	487,934	66,660	100,000	387,934	487,934	958
Road to Recovery	186,944	0	(186,944)	0	0	529,240	352,786	529,240	0	529,240	186,944
1 Rarks Road Upgrade	0	2,152,516.70	(950,497.65)	1,202,019	1,202,019	2,350,000	1,566,510	2,350,000	0	2,350,000	877,163
	574,878	2,152,517	(1,138,399)	1,588,995	1,588,995	3,967,174	2,385,916	3,579,240	387,934	3,967,174	1,065,065

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 February 2026
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)-TFT to Municipal A/c Council Res #104/25	61,804	2,166	(63,970)	0
	61,804	2,166	(63,970)	0

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 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)



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Meeting of 17 March 2026
AGENDA REFERENCE	10.3.1
SUBJECT	Celebrating 28 th Anniversary Seniors Week 2026
LOCATION/ADDRESS/APPLICANT	Nil.
FILE REFERENCE	4.2.3
INTEREST DISCLOSURE	None
DATE OF REPORT	26 th February 2026
AUTHOR	Olivier Lines, Director Community, Recreation Services & Training
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

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.

BACKGROUND

The Shire of Christmas Island has coordinated the Seniors Week Celebrations for the last twenty-seven years. The 1st Seniors Week was held in conjunction with the International Year of Older Persons (IYOP) in July 1999.

Seniors Week remains looked forward to by the Christmas Islands senior community which offers a wide range of programs and activities. Seniors Week typically concludes with the *Grand Dinner* hosted by the Shire with invited seniors, sponsors & Shire Councillors.

The Shire is providing \$12'000 in funding to facilitate the coordination of the week's celebration activities. Cash contributions and in-kind support are also sought from community organisations and individuals to join in facilitating this annual event. Surplus donations from the Seniors Week have been transferred to the Senior Citizens Centre Building Fund and seniors' activities. The Senior Citizens Centre Building Fund was established in 2002.

COMMENT

The proposed dates for 2026 Seniors Week are from the 20th to 26th July 2026. Seniors Week is a time to promote positive understanding of ageing in our community, encourage seniors to enjoy activities and a healthy lifestyle, as well as enable community groups and organisations to engage in the week by organising events and activities that can be enjoyed by the community's senior residents. Seniors defined as people 65 years and over.

Seniors Week also provides an opportunity for all sectors of the community to acknowledge and appreciate the diversity of our community and the value and contribution that seniors make to our lives in general.

The Shire is confident that many organisations will continue to build on the developments and achievements of Seniors Week.

STATUTORY ENVIRONMENT

There are no specific statutory implications arising from this matter.

POLICY IMPLICATIONS

There are no major implications arising from this matter.

FINANCIAL IMPLICATIONS

An amount of \$12'000 is annually budgeted for the celebration of Seniors Week.

STRATEGIC IMPLICATIONS & MILESTONES

Social Environment: 1.1 “Develop processes to work closely with the Commonwealth in relation to the planning, funding, delivery and evaluation of community services; and to address service gaps, e.g. in related to aged care and health care.

Social Environment: 1.2 “Develop policy and procedures for consultation with the community in relation to community services”

CONSULTATION

Community members are advised of this event through Shire Public Notices and articles in *The Islander*.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 17 March 2026
AGENDA REFERENCE	10.5.1
SUBJECT	Local Heritage List Policy Adoption
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	2.10.9
INTEREST DISCLOSURE	Nil
DATE OF REPORT	12 March 2026
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council enters 9 Lam Lok Loh, known colloquially as 'Japanese House' as the first entry into the Shire of Christmas Island Heritage List.

BACKGROUND

The WA Planning and Development (Local Planning Schemes) Regulations 2015 require local governments to develop a *Local Heritage List*.

This is a separate document to the *Local Heritage Survey* which the Shire adopted between 2022 (res.100/2022) and 2024 (res.24/2024). There are 18 built sites on the Survey, and 4 natural landforms of cultural significance.

A place of the List carries higher statutory obligations than a place in the Survey in consideration of planning matters affecting it.

Places on the List are to be drawn from the Survey after the Survey is completed.

COMMENT

Council adopted the WALGA Heritage List Guidelines at the 23rd April 2024 Ordinary Council Meeting in resolution 24/2024.

In line with the Guidelines and the methodology within to add locations to the List, Council sent correspondence to the owner of 9 Lam Lok Loh on 20th August 2025 to inform the owner that her residence, known colloquially as 'Japanese House,' is being considered for addition to the SOCI Heritage List under the Planning and Development (Local Planning Schemes) Regulations 2015. It provided details of the historical significance to the site and statutory timeframes for comment; it received no objections from the owner for its inclusion.

The addition of a building into a Local Government's Heritage List does not prevent development or remodeling of the site. Rather it provides specific requirements as to how it may be done to support the ongoing preservation of amenity where possible.

STATUTORY ENVIRONMENT

Council adopted the WALGA Heritage List Guidelines at the 23rd April 2024 Ordinary Council Meeting in resolution 24/2024.

Heritage Act (WA)(CI)2018, Planning and Development (Local Planning Schemes) Regulations 2015.

It is a requirement for local governments to keep a Heritage List under the Planning and Development (LPS) Regulations 2015.

FINANCIAL IMPLICATIONS

None

STRATEGIC IMPLICATIONS & MILESTONES

Supports the framework needed for the Commonwealth's *Christmas Island Strategic Assessment* program should it be resumed. Supports the Shire's statutory obligations under the Planning and Development (Local Planning Schemes) Regulation 2015.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 – Heritage List entry CIHL-01

Shire of Christmas Island Heritage List

SOCI Heritage List #	Place number	Place Name	Address	Location	Significant Interior	Statement of Significance	Physical Description
CIHL-01	23763	<i>Japanese House</i>	9 Lam Lok Loh, Christmas Island	Formerly known as Bungalow 702 It was formerly on the Register of the National Estate until its retirement in 2003.	No	<i>Bungalow 702 is associated with the Japanese Occupation who used it as a residence and radio station for garrison soldiers lending the name "Jap House" from this time. It is one of the finest and largest pattern design residences of the pre-war group of four surviving on the Island. It has significant aesthetic qualities with its Northern side ocean outlook, interrupted only by a vacant grass land embedded with steel tracks which had bordered Jarrah Wood sleepers, remnant of trains used to charter locals or phosphate to different precincts. It is a premium example of Colonial architecture in its building design and approach to the tropical climate. Base of Japanese forces from 1942-1945 during Occupation.</i> <i>For more information, see individual Record in Heritage Survey</i>	<i>One storey rendered brick masonry building set 1.5 meters above ground level, accessible north side via concrete steps. The timber frame was restructured post storm damage, and set on rendered masonry piles with large concrete caps, the original gabled cement asbestos clad roof, has been replaced with a gabled corrugated steel roof with solar panels attached, an enclosed verandah runs from north to south, south to west and west to north extending rooms in the interior of the building. The rendered masonry servants quarters at the rear of the building, are linked to the house via a covered walkway.</i> <i>See individual record in Heritage Survey for more information.</i>

Definitions:

Place Number:	Unique reference number assigned by the State Heritage Office.
Place Name:	Identifier based on primary use or other designation.
Address:	Registered property address or other land information as determined by Landgate.
Location:	Additional information or historic address
Interior significance:	Indicates whether place has been assessed as having an interior of cultural heritage significance
Statement of Significance:	Summary of heritage values as identified in the Municipal Inventory
Physical description:	Information identifying which elements or buildings are included in the listing.