

Christmas Island Domain Administration Ltd

ABN 38 091 843 417

Financial Statements

For the year ended 30 June 2020

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Christmas Island Domain Administration Limited
ABN 38 091 843 417

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Christmas Island Domain Administration Limited
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Directors' Report

Your directors present this report on the company for the financial year ended 30 June 2020.

Directors

The names of the directors in office at any time during or since the end of the year are:

Garth Andrew Miller
Gordon Sinclair Thomson
Bradley Wayne Waugh

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating Result

The profit/(loss) of the company for the financial year after providing for income tax amounted to:

Year ended	Year ended
30 June 2020	30 June 2019
\$	\$
4,186	(12,709)

Principal Activities

Being the administrator of, and the Australian self-regulatory policy body for, the .cx ccTLD and its associated lower level Domains, maintaining and promoting the operational stability and utility of the .cx ccTLD and the Internet's unique identifier system, enhancing the benefits of the Internet to the Christmas Island community, ensuring a cost effective administration of the .cx ccTLD and its sub-domains, establishing a policy framework for the development and administration of the .cx ccTL, exercising oversight of the operation of critical technical functions, liaising with national and international bodies on issues relating to the development and administration of the domain name system, establishing appropriate complaints handling and dispute resolution processes to provide for reconciliation or redress of grievances on matters associated with the administration and use of the .cx ccTLD.

Significant Changes in the State of Affairs

None.

After Balance Date Events

Christmas Island Domain Administration Ltd will continue focusing on the oversight of .cx ccTLD.

Future Developments

The company is focused on oversight of the .cx ccTL.

Christmas Island Domain Administration Limited
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Directors' Report

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Dividends

No dividends were declared or paid since the start of the financial year. No recommendation for payment of dividends has been made.

Share Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Directors Benefits

No director has received or has become entitled to receive, during or since the financial year, a benefit because of a contract made by the company or related body corporate with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

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Directors' Report

Auditors Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 has been included.

Signed in accordance with a resolution of the Board of Directors:

Garth Andrew Miller
Director

Gordon Sinclair Thomson
Director

Bradley Wayne Waugh
Director

Dated:

Christmas Island Domain Administration Limited
ABN 38 091 843 417
Directors' Declaration

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

The directors of the company declare that:

1. the financial statements and notes are in accordance with the Corporations Act 2001:
 - (a) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations; and
 - (b) give a true and fair view of the company's financial position as at 30 June 2020 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. in the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Garth Andrew Miller
Director

Gordon Sinclair Thomson
Director

Bradley Wayne Waugh
Director

Dated:

Christmas Island Domain Administration Limited
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Independent Auditor's Report

We have audited the accompanying financial report, being a special purpose financial report, of Christmas Island Domain Administration Ltd (the company), which comprises the Directors' Declaration, the Statement of Financial Position, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, notes comprising a summary of significant accounting policies and other explanatory information, for the year ended 30 June 2020.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the accounting policies described in Note 1 of the financial report are appropriate to meet the requirements of the Corporations Act 2001 and to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of Christmas Island Domain Administration Ltd, would be in the same terms if given to the directors as at the time of the auditor's report.

Christmas Island Domain Administration Limited
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Independent Auditor's Report

Opinion

In our opinion the financial report of Christmas Island Domain Administration Ltd is in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2020 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the Corporations Regulations 2001.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

Signed on :

Christmas Island Domain Administration Limited
ABN 38 091 843 417
Auditor's Independence Declaration

UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the Audit; and
 - (ii) no contraventions of any applicable code of professional conduct in relation to the audit
-

Christmas Island Domain Administration Limited
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Statement of Financial Position as at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Current Assets			
Cash Assets	4	5,646	3,399
Trade Receivables	5	5,487	6,849
Other Receivables	7	-	-
Total Current Assets		11,133	10,248
Non-Current Assets			
Other Financial Assets	6	250	250
Property, Plant and Equipment	8	-	4,107
Total Non-Current Assets		250	250
Total Assets		11,383	14,605
Liabilities			
Current Liabilities			
Payables	10	7,209	14,617
Total Current Liabilities		7,209	14,617
Total Liabilities		7,209	14,617
Net Assets		4,174	(12)
Equity			
Retained Profits		4,174	(12)
Total Equity		4,174	(12)

Christmas Island Domain Administration Limited
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Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
Revenue	2	-	364
Other Revenue	2	229,820	18,813
Cost of Sales		-	-
Gross Profit		229,820	19,177
Other Income	2	20,463	-
Distribution Expenses		-	-
Selling Expenses		-	-
Marketing Expenses		-	-
Administration Expenses		(246,097)	(31,886)
Impairment of Non-Current Assets		-	-
Profit (Loss) before Income Tax		4,186	(12,709)
Income Tax (Credit) Expense		-	-
Profit (Loss) for the Year		4,186	(12,709)
 Other Comprehensive Income			
Other Comprehensive Income		-	-
Total Comprehensive Income/(Loss) for the Year		4,186	(12,709)

Christmas Island Domain Administration Limited
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Statement of Changes in Equity
For the year ended 30 June 2020

Notes	Retained Profits	Total
Balance at 30 June 2018	12,697	12,697
Profit/(Loss) attributable to the entity	(12,709)	(12,709)
Balance at 30 June 2019	<u>(12)</u>	<u>(12)</u>
Profit/(Loss) attributable to the entity	4,186	4,186
Balance at 30 June 2020	<u>4,174</u>	<u>4,174</u>

Christmas Island Domain Administration Limited
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Statement of Cash Flows
For the year ended 30 June 2020

	2020	2019
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Receipts from Customers	255,183	18,633
Payments to Suppliers and Employees	(252,936)	(21,842)
Interest Received	-	-
Income Tax Paid	-	-
Net Cash provided by (used in) Operating Activities (Note 11)	2,247	(3,209)
Cash Flow From Investing Activities		
Payment For:		
Payments for Property, Plant and Equipment	-	-
Net Cash provided by (used in) Investing Activities	-	-
Net Increase (Decrease) in Cash Held	2,247	(3,209)
Cash at the Beginning of the Year	3,399	6,608
Cash at the End of the Year (Note 4)	5,646	3,399

Christmas Island Domain Administration Limited
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Notes to the Financial Statements
For the year ended 30 June 2020

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001.

The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies that have been adopted in the preparation of the statements are as follows:

Accounting Policies

(a) Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of the profit or loss when the tax relates to items that are credited or charged directly to equity.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability.

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With respect to land and buildings measured at fair value, the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of the asset will be recovered entirely through sale.

Deferred tax assets relating to temporary timing differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (a) a legally enforceable right of set-off exists; and (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

(b) Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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Notes to the Financial Statements
For the year ended 30 June 2020

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised immediately in profit or loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(c) Investments

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

(d) Intangibles

Goodwill

Goodwill is carried at cost less any accumulated impairment loss.

The value of goodwill recognised on acquisition of each subsidiary in which the company holds a less than 100% interest will depend on the method adopted in measuring the non-controlling interest. The company can elect in most circumstances to measure the non-controlling interest in the acquiree either at fair value ('full goodwill method') or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets ('proportionate interest method'). In such circumstances, the company determines which method to adopt for each acquisition and this is stated in the respective notes to these financial statements disclosing the business combination.

Under the full goodwill method, the fair value of the non-controlling interests is determined using valuation techniques which make the maximum use of market information where available. Under this method, goodwill attributable to the non-controlling interests is recognised in the financial statements.

Goodwill on acquisition of subsidiaries is included in intangible assets. Goodwill on acquisition of associates is included in investments in associates.

Goodwill is tested for impairment annually and is allocated to the company's cash-generating units or groups of cash generating units, which represent the lowest level at which goodwill is monitored but where such level is not larger than an operating segment. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity sold.

Changes in the ownership interests in a subsidiary are accounted for as equity transactions and do not affect the carrying amounts of goodwill.

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Notes to the Financial Statements
For the year ended 30 June 2020

(e) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bond terms to maturity that match the expected timing of cash flows.

(f) Provisions

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

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(h) Revenue and Other Income

Revenue from the rendering of services is recognised from satisfying a performance obligation by performing a promised service to a customer.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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Notes to the Financial Statements
For the year ended 30 June 2020

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(j) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(k) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Christmas Island Domain Administration Limited
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Notes to the Financial Statements
For the year ended 30 June 2020

	2020	2019
Note 2: Revenue and Other Income		
Sales Revenue:		
Data Sale	-	364
Mobile Scratch Card	-	-
Network Maintenance	-	-
	-	364
Other Revenue:		
Interest Revenue	-	-
Registry	17,391	18,813
Support	-	-
Commonwealth Grant	212,429	-
Rebates and Refunds	-	-
	229,820	18,813
Other Income:		
Profit/(Loss) on Sale of Fixed Assets	20,463	-
	20,463	-
Note 3: Profit from Ordinary Activities		
Profit(Loss) from Ordinary Activities before Income Tax has been determined after:		
Crediting as Income:		
Net Gain on Disposal of Property, Plant and Equipment	20,463	-
Charging as Expense:		
Bad and Doubtful Debts	-	-
Cost of Non-Primary Production Goods Traded	-	-
Depreciation of Non-Current Assets:		
- Plant and Equipment	570	1,027
Total Depreciation Expenses	570	1,027

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Notes to the Financial Statements
For the year ended 30 June 2020

	2020	2019
Note 4: Cash Assets		
Bank Accounts:		
Cash at Bank - Christmas Island	4,164	1,917
Cash at Bank - Cocos Island	-	-
Westpac Cash Reserve	-	-
Other Cash Items:		
Cash on Hand	1,482	1,482
PayPal Account	-	-
	5,646	3,399
 Note 5: Trade Receivables		
Current		
Trade Debtors	4,620	5,982
Amounts Receivable from:		
- Related Parties	867	867
	5,487	6,849
 Note 6: Other Financial Assets		
Non-Current		
Shares in Other Companies - at cost		
- Listed on a Prescribed Stock Exchange	250	250
	250	250
 Note 7: Other Receivables		
Current		
Prepayments	-	-
Accrued Revenue	-	-
	-	-

Christmas Island Domain Administration Limited

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Notes to the Financial Statements

For the year ended 30 June 2020

	2020	2019
Note 8: Property, Plant and Equipment		
Plant and Equipment [Christmas Island]:		
- At cost	-	31,838
- Less: Provision for Impairment	-	(16,068)
- Less: Accumulated Depreciation	-	(11,663)
	-	4,107
Plant and Equipment [Cocos Island]:		
- At cost	-	-
- Less: Provision for Impairment	-	-
- Less: Accumulated Depreciation	-	-
	-	-
Network Equipment Upgrade [Christmas Island]:		
- At cost	-	-
- Less: Provision for Impairment	-	-
- Less: Accumulated Depreciation	-	-
	-	-
Network Equipment Upgrade [Cocos Island]:		
- At cost	-	-
- Less: Provision for Impairment	-	-
- Less: Accumulated Depreciation	-	-
	-	-
	-	-
Note 9: Intangible Assets		
Goodwill:		
- At cost	21,500	21,500
- Less: Provision for Impairment	(21,500)	(21,500)
Balance at End of Year	-	-

Christmas Island Domain Administration Limited
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Notes to the Financial Statements
For the year ended 30 June 2020

	2020	2019
Note 10: Payables		
Unsecured:		
- Trade Creditors	6,467	10,476
- Other Creditors	-	3,399
- Related Parties	742	742
	7,209	14,617

Note 11: Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit/(Loss) After Income Tax

Operating Profit/(Loss) after Income Tax	4,187	(12,709)
Depreciation	570	1,026
Impairment	-	-
Disposal of Fixed Assets	3,537	-
Increase/(Decrease) in Provision for Tax Liabilities	-	(1,744)
(Increase)/Decrease in Trade and Term Debtors	1,361	-
(Increase)/Decrease in Prepayments	-	1,200
(Increase)/Decrease in Customer Deposits	-	-
Increase/(Decrease) in Trade Creditors and Accruals	(7,408)	9,018
Increase/(Decrease) in Employee Entitlements	-	-
Net cash provided by (used in) Operating Activities	2,247	(3,209)

Note 12: Related Party Transactions

Christmas Island Domain Administration Limited has business dealings with Cocca Registry Services Limited in which Director, Garth Lee Miller, has an interest. All transactions between the parties are conducted under normal business conditions at commercial market rates.

Expenditure incurred during the year from Cocca Registry Services Limited amounted to \$13,823 (2019: \$16,820).

Christmas Island Domain Administration Limited has business dealings with Christmas Island Internet Administration Limited, an entity registered in New Zealand, in which Director, Garth Lee Miller, has an interest. All transactions between the parties are conducted under normal business conditions at commercial market rates.

Expenditure incurred during the year from Christmas Island Internet Administration Limited amounted to \$0 (2019: \$4,623).

Outstanding amounts due to/from related party entities at 30 June were:

Christmas Island Internet Administration Ltd	-	-
Cocca Registry Services Limited	4,620	5,980
	4,620	5,980

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Notes to the Financial Statements
For the year ended 30 June 2020

Note 13: Members' Guarantee

The entity is incorporated under the Corporations Act 2001 and is an entity limited by Guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum \$100 each towards meeting any outstanding obligations of the entity. At 30 June 2020, the total amount that members of the company are liable to contribute if the company is wound up is \$68,700.

Note 14: Contingent assets and contingent liabilities

The Directors are not aware of any contingent assets or liabilities that may affect the operations of the company, the result of those operations or the state of affairs of the entity in subsequent financial periods

Note 15: Events after the reporting date

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

Note 16: Company Details

The registered office and principal place of business of the company is:
Christmas Island Domain Administration Limited
6R Building Nursery Road
Christmas Island WA 6798