



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 4 February 2025** commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

- 1 **Declaration of Opening of Meeting/Announcement of Visitor**
- 2 **Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
 - 2.1 Attendance
 - 2.2 Leave of Absence
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 **Response to Previous Public Questions Taken on Notice**
- 4 **Public Question Time**
- 5 **Applications for Leave of Absence**
- 6 **Petitions/Deputations/Presentations**
- 7 **Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
 - 7.1 Minutes of Ordinary Council Meeting held on 10 December 2024 (pg 1 - 6)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 **Announcements by Presiding Member Without Discussion**
- 9 **Reports of Committees**
- 10 **Reports of Officers**
 - 10.1 **Chief Executive Officer**
 - 10.1.1 Budget Review 2024-25 (pg 7- 16)
 - 10.2 **Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – December 2024 (pg 17- 22)
 - 10.2.2 Financial Statements – December 2024 (pg 23 - 45)
 - 10.2.3 Schedule of Account – January 2025 (pg 46 – 51)
 - 10.3 **Director Community/Recreation Services & Training**
 - 10.4 **Director Works, Services & Waste**
 - 10.5 **Director Planning, Governance & Policy**
 - 10.5.1 Short Term Accommodation Planning Applications (pg 52 - 64)
 - 10.5.2 Policy Manual Review (pg 65 - 102)
 - 10.5.3 Commonwealth Mirrored WA State Grants (pg 103 - 104)
- 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**
18 March 2025



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 10 December 2024

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1 The Deputy Shire President declared the meeting open at 7.05pm.

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

1.2 Record of Attendance

Shire President

Deputy President

Councillors

Cr Gordon **THOMSON** (7.10pm)

Cr Azmi **YON**

Cr Kee Heng **FOO**

Cr Philip **WOO**

Cr Hafiz **MASLI**

Cr Vincent Cheng-Siew **SAW**

Cr Kelvin Kok Bin **LEE**

Cr Swee **TUNG**

Chief Executive Officer

Director Planning, Governance & Policy/Minute Taker

Director Community/Recreation Services

Director Works, Services & Waste

Assistant Director Finance and Corporate Services

David **PRICE**

Chris **SU**

Olivier **LINES**

Troy **DAVIS**

Wei **HO**

2.2 **Leave of Absence**

2.3 **Apologies**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4.1 Cr Mel TUNG enquired about Shire's preparation regarding live streaming ordinary council meetings after 1 January 2025. CEO David PRICE advised that the Shire of Christmas Island is not required to follow the new regulations around broadcasting of council meetings as required of WA local governments to do so according to their designation (Band 1,2,3 and 4).

CEO David PRICE sought advice from the WA Local Government Association earlier in the year and received written advice on the matter in the negative. This is because the Shire of Christmas Island is not a gazetted council in the schedule of WA local governments that must comply with the new regulation.

CEO David PRICE advised that he had responded to Cr Steven PEREIRA who raised this matter at an earlier council meeting; CEO David PRICE indicated that he would forward the advice to Cr Mel TUNG.

Cr Gordon THOMSON	Cr Azmi YON	Cr Vincent SAW
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI
Cr FOO Kee Heng		
Against:		
Cr Melissa TUNG		

10.1.2.3 Single Dwelling

Council Resolution			
Moved: Cr SAW	Seconded: Cr YON	Res. No:	91/24
That Council REFUSES the application for a Single Dwelling at Lot 1009 Poon Saan Road, Christmas Island.			
Carried:	7/1		
For:			
Cr Gordon THOMSON	Cr Azmi YON	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	
Cr FOO Kee Heng			
Against:			
Cr Melissa TUNG			

10.1.2.4 Single Dwelling

Council Resolution			
Moved: Cr LEE	Seconded: Cr SAW	Res. No:	92/24
That Council REFUSES the application for a Single Dwelling and Ancillary Dwelling at Lot 1010 Poon Saan Road, Christmas Island.			
Carried:	7/1		
For:			
Cr Gordon THOMSON	Cr Azmi YON	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	
Cr FOO Kee Heng			
Against:			
Cr Melissa TUNG			

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – November 2024

Council Resolution			
Moved: Cr FOO	Seconded: Cr YON	Res. No:	93/24
That Council approves the expenditure as presented in November 2024 Schedule of Accounts			
Carried:	8/0		
For:			
Cr Gordon THOMSON	Cr Melissa TUNG	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	

Cr FOO Kee Heng	Cr Azmi YON
Against:	

10.2.2 Financial Statements – November 2024

Council Resolution			
Moved: Cr LEE	Seconded: Cr MASLI	Res. No:	94/24
That Council receives the Financial Statements of November 2024 for the Municipal Fund.			
Carried:	8/0		
For:			
Cr Gordon THOMSON	Cr Melissa TUNG	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	
Cr FOO Kee Heng	Cr Azmi YON		
Against:			

10.2.3 Long Term Financial Plan 2024-2034

Council Resolution			
Moved: Cr YON	Seconded: Cr MASLI	Res. No:	95/24
That Council endorse the Long-Term Financial Plan 2024-2034			
Carried:	8/0		
For:			
Cr Gordon THOMSON	Cr Melissa TUNG	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	
Cr FOO Kee Heng	Cr Azmi YON		
Against:			

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

10.5.1 Planning Application 93 Gaze Road

Council Resolution			
Moved: Cr YON	Seconded: Cr SAW	Res. No:	96/24
That Council rejects the planning application for a home store walk up / drivethrough coffee shop service at the residential premises on Lot 1060, Gaze Road, Christmas Island.			
Carried:	8/0		
For:			
Cr Gordon THOMSON	Cr Melissa TUNG	Cr Vincent SAW	
Cr Kelvin LEE	Cr Phillip WOO	Cr Hafiz MASLI	
Cr FOO Kee Heng	Cr Azmi YON		

Against:

10.5.2 Crown Land Enquiry Form Application for Phosphate Hill and Silver City Sites

Council Resolution

Moved: Cr LEE

Seconded: Cr YON

Res. No: 97/24

That Council approves the Crown Land Enquiry Form application for identified sites in the Phosphate Hill and Silver City precinct structure plans under the Housing Support Program Stream 1.

Carried: 8/0

For:

Cr Gordon THOMSON

Cr Melissa TUNG

Cr Vincent SAW

Cr Kelvin LEE

Cr Phillip WOO

Cr Hafiz MASLI

Cr FOO Kee Heng

Cr Azmi YON

Against:

10.5.3 Financial Policy 4 Update

Council Resolution

Moved: Cr MASLI

Seconded: Cr WOO

Res. No: 98/24

That Council adopts the updated Financial Policy 4 – Significant Accounting Policy

Carried: 8/0

For:

Cr Gordon THOMSON

Cr Melissa TUNG

Cr Vincent SAW

Cr Kelvin LEE

Cr Phillip WOO

Cr Hafiz MASLI

Cr FOO Kee Heng

Cr Azmi YON

Against:

- 11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**
- 13 BEHIND CLOSED DOORS**
- 14 CLOSURE OF MEETING**
The Shire President closed the meeting at 7.40pm
- 15 DATE OF NEXT MEETING: 4 February 2025**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.1.1
SUBJECT	Budget Review 2024/25
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.2
INTEREST DISCLOSURE	Nil
DATE OF REPORT	28 January 2025
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

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

BACKGROUND

Council adopted its annual budget in July 2024. Council officers conducted a budget review on 20 January 2025. The aim of the review was to identify budget items that were either over or under budget and to identify areas where funds were required but had not been allocated. Proposals for variations to the budget were then formulated.

Between 1 January & the last day of February Local Government is to carry out a Review of its Annual Budget for that year. On or before 31 March in that financial year the review is to be submitted to Council.

Budget variations are now presented to Council for approval.

COMMENT

The budget variations proposed are set out in the attached Budget Review Report.

STATUTORY ENVIRONMENT

The Local Government Act 1996 (WA) (CI) and Financial Management Regulations (WA) (CI) 1996- REG 33A applies.

POLICY IMPLICATIONS

There are no direct policy implications from this report. The intention is to bring all budget variations to Council as required.

STATUTORY ENVIRONMENT

The Local Government Act 1996 (WA) (CI) and Financial Management Regulations (WA) (CI) 1996- REG 33A applies.

FINANCIAL IMPLICATIONS

There are no financial implications from the proposed variations in that the total expenditure recommended is offset by either a reduction in expenditure elsewhere or additional revenue has been sourced.

STRATEGIC IMPLICATIONS & MILESTONES

The governance strategy to “Continue to enhance Council’s local laws, policies and management processes” applies.

CONSULTATION

Nil

VOTING REQUIREMENTS

Absolute majority is required.

ATTACHMENTS

10.1.1.1 Attachment to Budget Review 2024/25

SHIRE OF CHRISTMAS ISLAND

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

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

TABLE OF CONTENTS

Statement of Budget Review	2
Note 1 Basis of Preparation	3
Note 2 Summary Graphs - Budget Review	4
Note 3 Net Current Funding Position	5
Note 4 Predicted Variances / Future Budget Amendments	7

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2024

		Budget v Actual			Estimated	Predicted
		Adopted	Updated	Year to Date	Year at End	Variance
Note		Budget	Budget	Actual	Amount	(b) - (a)
		\$	(a)	\$	(b)	(b) - (a)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Revenue from operating activities						
	General rates	1,906,258	1,906,258	1,904,713	1,906,258	0
	Rates excluding general rates	(1,684)	(1,684)	0	(1,684)	0
4.1	Grants, subsidies and contributions	8,681,131	8,681,131	7,603,528	8,603,209	(77,922) ▼
	Fees and charges	1,221,706	1,221,706	830,692	1,221,706	0
	Interest revenue	298,385	298,385	157,433	298,385	0
4.2	Other revenue	81,475	81,475	33,369	475,722	394,247 ▲
	Profit on asset disposals	29,499	29,499	115,614	29,499	0
		<u>12,216,770</u>	<u>12,216,770</u>	<u>10,645,349</u>	<u>12,533,095</u>	<u>316,325</u>
Expenditure from operating activities						
4.3	Employee costs	(7,670,496)	(7,670,496)	(3,596,399)	(7,723,325)	(52,829) ▼
4.4	Materials and contracts	(4,283,327)	(4,283,327)	(1,124,588)	(4,679,323)	(395,996) ▼
	Utility charges	(128,297)	(128,297)	(46,203)	(128,297)	0
	Depreciation	(1,702,000)	(1,702,000)	(823,378)	(1,702,000)	0
	Insurance	(206,699)	(206,699)	(265,495)	(206,699)	0
	Other expenditure	(304,406)	(304,406)	(1,055,783)	(304,406)	0
	Loss on asset disposals	0	0	(4,984)	0	0
		<u>(14,295,225)</u>	<u>(14,295,225)</u>	<u>(6,916,830)</u>	<u>(14,744,050)</u>	<u>(448,825)</u>
	Non-cash amounts excluded from operating activities	1,672,501	1,672,501	712,748	1,672,501	0
	Amount attributable to operating activities	<u>(405,954)</u>	<u>(405,954)</u>	<u>4,441,267</u>	<u>(538,454)</u>	<u>(132,500)</u>
INVESTING ACTIVITIES						
Inflows from investing activities						
	Capital grants, subsidies and contributions	2,465,477	2,465,477	463,955	2,465,477	0
4.5	Proceeds from disposal of assets	55,475	55,475	129,091	112,630	57,155 ▲
		<u>2,520,952</u>	<u>2,520,952</u>	<u>593,046</u>	<u>2,578,107</u>	<u>57,155</u>
Outflows from investing activities						
4.6	Purchase of property, plant and equipment	(1,689,172)	(1,689,172)	(874,261)	(1,645,115)	44,057 ▲
	Purchase and construction of infrastructure	(2,421,357)	(2,421,357)	(522,797)	(2,421,357)	0
		<u>(4,110,529)</u>	<u>(4,110,529)</u>	<u>(1,397,058)</u>	<u>(4,066,472)</u>	<u>44,057</u>
	Amount attributable to investing activities	<u>(1,589,577)</u>	<u>(1,589,577)</u>	<u>(804,012)</u>	<u>(1,488,365)</u>	<u>101,212</u>
FINANCING ACTIVITIES						
Cash inflows from financing activities						
4.7	Transfers from reserve accounts	650,000	650,000	0	816,943	166,943 ▲
		<u>650,000</u>	<u>650,000</u>	<u>0</u>	<u>816,943</u>	<u>166,943</u>
Cash outflows from financing activities						
	Transfers to reserve accounts	(251,711)	(251,711)	(99,734)	(251,711)	0
		<u>(251,711)</u>	<u>(251,711)</u>	<u>(99,734)</u>	<u>(251,711)</u>	<u>0</u>
	Amount attributable to financing activities	<u>398,289</u>	<u>398,289</u>	<u>(99,734)</u>	<u>565,232</u>	<u>166,943</u>
MOVEMENT IN SURPLUS OR DEFICIT						
4.8	Surplus or deficit at the start of the financial year	1,603,052	1,603,052	1,467,397	1,467,397	(135,655) ▼
	Amount attributable to operating activities	(405,954)	(405,954)	4,441,267	(538,454)	(132,500)
	Amount attributable to investing activities	(1,589,577)	(1,589,577)	(804,012)	(1,488,365)	101,212
	Amount attributable to financing activities	398,289	398,289	(99,734)	565,232	166,943
3(a),4.9	Surplus or deficit after imposition of general rates	<u>5,810</u>	<u>5,810</u>	<u>5,004,918</u>	<u>5,810</u>	<u>0</u> ▲

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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.

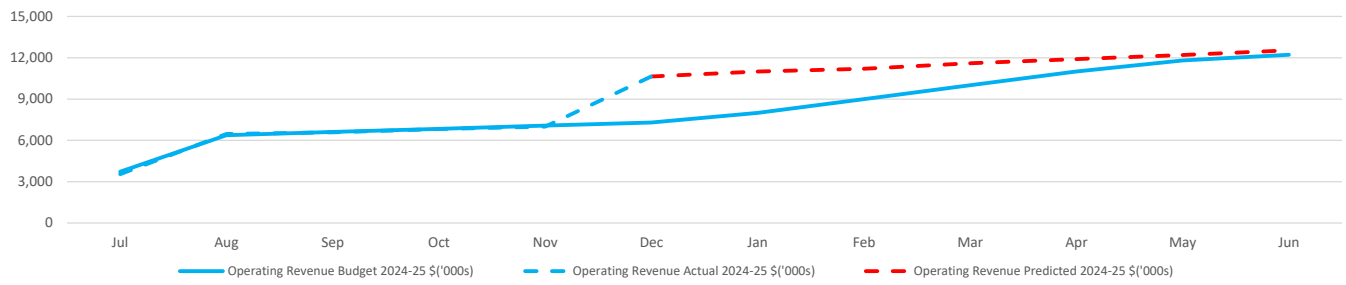
The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

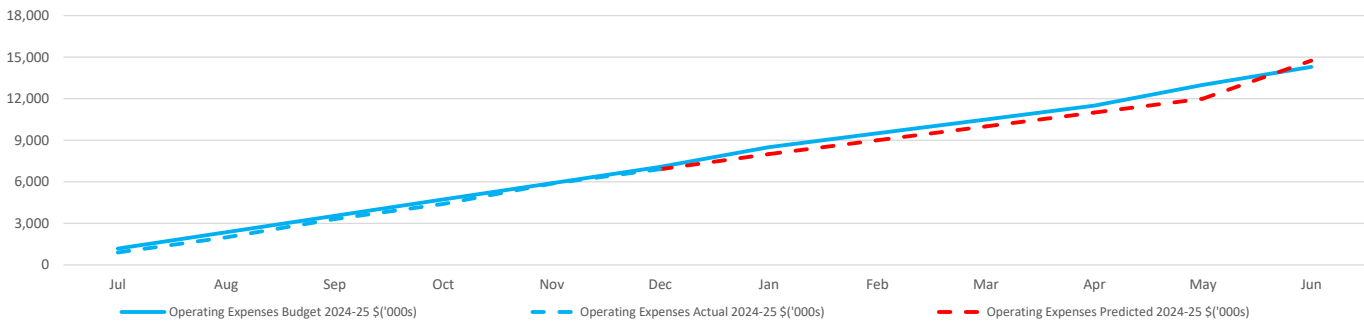
SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

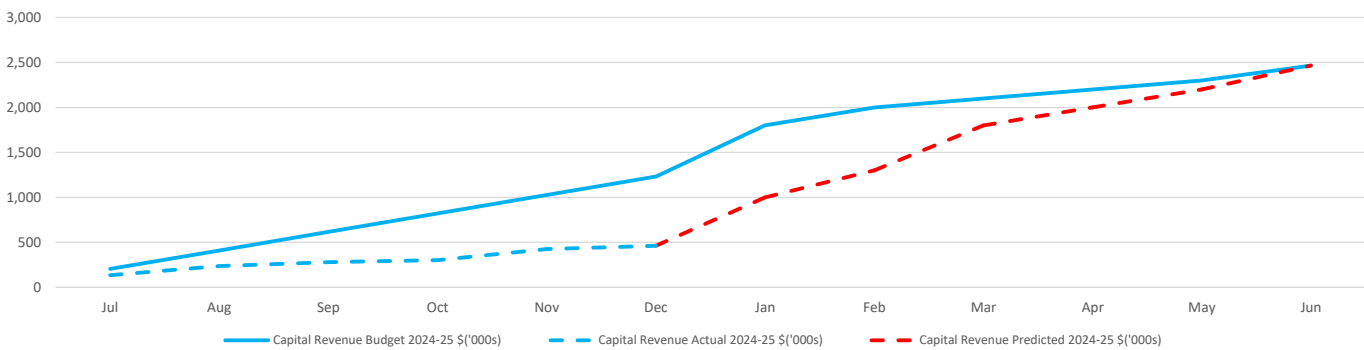
Operating Revenue



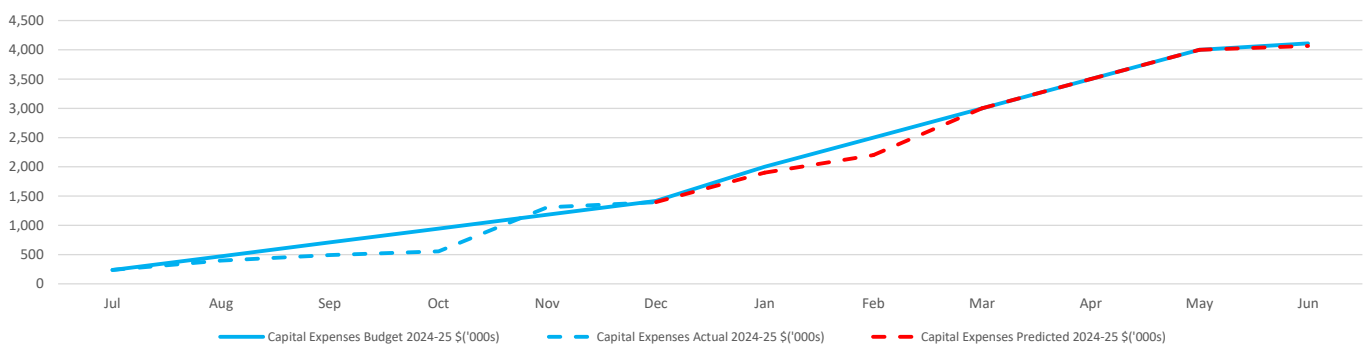
Operating Expenses



Capital Revenue



Capital Expenditure



3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	2,532,891	1,166,501	1,232,299	4,051,669	1,245,949
Financial assets	6,241,830	5,635,464	5,468,521	8,360,254	4,903,489
Trade and other receivables	234,268	234,267	871,022	326,623	258,000
Inventories	47,255	74,108	74,108	281,332	325,265
Other assets	4,535	4,535	4,535	2,774	2,774
	9,060,779	7,114,875	7,650,485	13,022,652	6,735,477
Less: current liabilities					
Trade and other payables	(532,033)	(532,032)	(1,386,219)	(967,487)	(854,256)
Contract liabilities	(947,050)	(947,050)	(863,000)	(863,072)	(825,124)
Employee related provisions	(2,221,241)	(2,221,241)	(2,221,241)	(2,221,241)	(2,221,241)
	(3,700,324)	(3,700,323)	(4,470,460)	(4,051,800)	(3,900,621)
Net current assets	5,360,455	3,414,552	3,180,025	8,970,852	2,834,856
Less: Total adjustments to net current assets	(3,893,058)	(3,408,742)	(2,952,943)	(3,666,745)	(2,829,046)
Closing funding surplus / (deficit)	1,467,397	5,810	227,082	5,304,107	5,810

(b) Current assets and liabilities excluded from budgeted deficiency

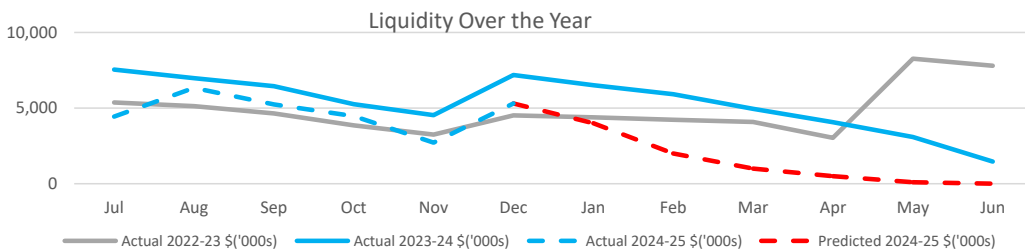
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(5,592,618)	(5,217,104)	(5,027,386)	(5,692,352)	(4,903,489)
Less : Current assets not expected to be received at end of year	0	0	0	(8,644)	0
Add: Current liabilities not expected to be cleared at end of year - Current portion of provisions held in reserve	1,699,560	1,808,362	2,074,443	2,034,251	2,074,443
Total adjustments to net current assets	(3,893,058)	(3,408,742)	(2,952,943)	(3,666,745)	(2,829,046)

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	0	(29,499)	(29,499)	(115,614)	(29,499)
Add: Loss on disposal of assets	13,006	0	0	4,984	0
Add: Depreciation on assets	1,537,340	1,702,000	1,702,000	823,378	1,702,000
Non-cash movements in non-current assets and liabilities: Employee benefit provisions	(22,260)	0	0	0	0
Non-cash amounts excluded from operating activities	1,528,086	1,672,501	1,672,501	712,748	1,672,501



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Christmas Island 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Christmas Island applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Christmas Island's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Christmas Island's obligation to transfer goods or services to a customer for which the Shire of Christmas Island has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Christmas Island 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Christmas Island's operational cycle. In the case of liabilities where the Shire of Christmas Island does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Christmas Island's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Christmas Island prior to the end of the financial year that are unpaid and arise when the Shire of Christmas Island 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Christmas Island recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Christmas Island'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 of Christmas Island'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 net current funding position. Shire of Christmas Island's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of Christmas Island's obligations for long-term employee benefits where the Shire of Christmas Island does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

**SHIRE OF CHRISTMAS ISLAND
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2024**

4 PREDICTED VARIANCES

		Variance
		\$
Revenue from operating activities		
4.1	Grants, subsidies and contributions	(77,922) ▼
	Reduction in FAG	
4.2	Other revenue	394,247 ▲
	Insurance - Foreshore Padang Storm Damage	
Expenditure from operating activities		
4.3	Employee costs	(52,829) ▼
	Reduction in Employee Costs	
4.4	Materials and contracts	(395,996) ▼
	Foreshore Padang Footpath & Restoration	
Inflows from investing activities		
4.5	Proceeds from disposal of assets	57,155 ▲
Outflows from investing activities		
4.6	Purchase of property, plant and equipment	44,057 ▲
	Reduction in Housing Capital Maintenance	
Cash inflows from financing activities		
4.7	Transfers from reserve accounts	166,943 ▲
	For Foreshore Padang Footpath Extension	
4.8	Surplus or deficit at the start of the financial year	(135,655) ▼
	Decrease in surplus	
4.9	Surplus or deficit after imposition of general rates	0 ▲

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024

5. BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
Budget Adoption						0	
Opening Surplus adjusted after audit		Opening Surplus/(Deficit)			(135,655)	(135,655)	Adjust to Opening Balance
1141505 - Creative Australia Grant Expenditure		Operating Expenses			(25,366)	(161,021)	New Grants-Creative Australia CI Exchange Program
1141506 - Indian Ocean Cultural Exchange Grant Expenditure		Operating Expenses			(21,560)	(182,581)	New grants-Festivals Australia Strengthening Indian Ocean Ties
1145400 - Reimbursements		Operating Revenue		46,926		(135,655)	Creative Australia & Festivals Australia Grants Revenue
422300 - Printing & Stationery		Operating Expenses		10,000		(125,655)	Printing Service Contract
422500 - Office Equipment/Furniture Maintenance		Operating Expenses			(10,000)	(135,655)	Printing Service Contract
1203210 - 32111 Speed Zone Changes-MRWA		Operating Expenses			(24,663)	(160,318)	Speed Zone Change MRWA Grant Expenditure
1205210 - Main Road WA Grants-SDA		Operating Revenue		24,663		(135,655)	Speed Zone Change MRWA Grant Revenue
1137800 - Library Shelving		Capital Expenses		5,000		(130,655)	Moving capital to operating for purchase of library shelving
1133700 - Books/DVDs/Magazine		Operating Expenses		3,500		(127,155)	Budget Transfer to Purchase of Library Small Furniture & Equipment
1132750 - Purchase of Small Furniture & Equipment		Operating Expenses			(8,500)	(135,655)	Purchase & Freight for Library Small Furniture & Equipment
427800 - Furniture & Equipment		Capital Expenses			(10,000)	(145,655)	Phone system upgrade (George Fam Office & Depot)
1436800 - Proceed on Sale of Asset		Operating Revenue		57,155		(88,500)	Increase in Proceed on Sale - Tender T02/2024
1123280 - Foreshore Padang Storm Damage Clean up & Restoration		Operating Expenses			(470,000)	(558,500)	Foreshore Padang Storm Damage Clean Up & Restoration
1127200 - 1127807 Foreshore Padang Footpath Extension		Capital Expenses			(120,000)	(678,500)	Foreshore Padang Footpath Extension
1127200 - 1127805 Lily Beach Redevelopment		Capital Expenses			(30,943)	(709,443)	Lily Beach Toilet Block-Job Completed
425400 - Reimbursements/Refund		Operating Revenue		394,247		(315,196)	Insurance Final Settlement - Foreshore Padang Storm Damage
325200 - Financial Assistant Grant		Operating Revenue			(149,511)	(464,707)	FAG Payment
513150 - Consultant/Vermin/Fowl Control/Vet Service		Operating Expenses			(16,000)	(480,707)	Fowl & Rat Control
427900 - Building-George Fam Centre		Capital Expenses		150,000		(330,707)	George Fam Building Maintenance
907900 - General Housing Upgrade		Capital Expenses		50,000		(280,707)	Housing Upgrade
1420100 - Employee Costs		Operating Expenses		113,764		(166,943)	Reduce in Employee Costs
Transfer from Reserve		Non Cash Item		166,943		0	Transfer from Reserve for Foreshore Padang & Lily Beach Capital Project
			0	1,022,198	(1,022,198)	0	



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - December 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	07 January 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$989,355.56 as presented in December 2024 Schedule of Accounts.

BACKGROUND

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

Outstanding creditors as at 31 December 2024: **\$ 967,149.86**

COMMENT

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – December 2024 (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 4 February 2025
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – December 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	20 January 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of December 2024.

BACKGROUND

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

COMMENT

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

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

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.2.1 Financial Statements December 2024

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 December 2024

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,904,574	1,904,574	1,904,713	139	0.01%	
Grants, subsidies and contributions	8,681,131	4,590,787	7,603,528	3,012,741	65.63%	▲
Fees and charges	1,221,706	610,810	830,692	219,882	36.00%	▲
Interest revenue	293,385	146,688	157,433	10,745	7.33%	▲
Other revenue	32,600	22,772	33,369	10,597	46.54%	▲
Profit on asset disposals	53,475	26,734	115,614	88,880	332.46%	▲
	12,186,871	7,302,365	10,645,349	3,342,984	45.78%	
Expenditure from operating activities						
Employee costs	(7,884,318)	(3,941,948)	(3,596,399)	345,549	8.77%	▲
Materials and contracts	(4,283,327)	(1,916,850)	(1,124,588)	792,262	41.33%	▲
Utility charges	(128,297)	(64,104)	(46,203)	17,901	27.92%	▲
Depreciation	(1,702,000)	(850,946)	(823,378)	27,568	3.24%	▲
Insurance	(217,399)	(108,640)	(265,495)	(156,855)	(144.38%)	▼
Other expenditure	(304,406)	(202,790)	(1,055,783)	(852,993)	(420.63%)	▼
Loss on asset disposals	(346)	0	(4,984)	(4,984)	0.00%	
	(14,520,093)	(7,085,278)	(6,916,830)	168,448	2.38%	
Non cash amounts excluded from operating activities	2(c) 1,648,871	824,212	712,748	(111,464)	(13.52%)	▼
Amount attributable to operating activities	(684,351)	1,041,299	4,441,267	3,399,968	326.51%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,465,477	1,232,726	463,955	(768,771)	(62.36%)	▼
Proceeds from disposal of assets	55,475	7,600	129,091	121,491	1598.56%	▲
	2,520,952	1,240,326	593,046	(647,280)	(52.19%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,689,172)	(207,498)	(874,261)	(666,763)	(321.33%)	▼
Payments for construction of infrastructure	(2,421,357)	(1,210,618)	(522,797)	687,821	56.82%	▲
	(4,110,529)	(1,418,116)	(1,397,057)	21,059	1.48%	
Amount attributable to investing activities	(1,589,577)	(177,790)	(804,012)	(626,222)	(352.23%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	650,000	0	0	0	0.00%	
	650,000	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(251,711)	0	(99,734)	(99,734)	0.00%	▼
	(251,711)	0	(99,734)	(99,734)	0.00%	
Amount attributable to financing activities	398,289	0	(99,734)	(99,734)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,603,052	1,603,052	1,766,586	163,534	10.20%	▲
Amount attributable to operating activities	(684,351)	1,041,299	4,441,267	3,399,968	326.51%	▲
Amount attributable to investing activities	(1,589,577)	(177,790)	(804,012)	(626,222)	(352.23%)	▼
Amount attributable to financing activities	398,289	0	(99,734)	(99,734)	0.00%	▼
Surplus or deficit after imposition of general rates	(272,587)	2,466,561	5,304,107	2,837,546	115.04%	▲

KEY INFORMATION

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

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

**SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2024**

	Actual 30 June 2024	Actual as at 31 December 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,162,032	4,051,669
Trade and other receivables	234,267	326,623
Other financial assets	5,612,689	8,360,254
Inventories	47,255	281,332
Other assets	4,535	2,774
TOTAL CURRENT ASSETS	9,060,778	13,022,652
NON-CURRENT ASSETS		
Property, plant and equipment	15,299,705	15,376,896
Infrastructure	23,005,422	23,483,452
TOTAL NON-CURRENT ASSETS	38,305,127	38,860,348
TOTAL ASSETS	47,365,905	51,883,000
CURRENT LIABILITIES		
Trade and other payables	532,033	967,487
Other liabilities	947,050	863,072
Employee related provisions	2,221,241	2,221,241
TOTAL CURRENT LIABILITIES	3,700,324	4,051,800
NON-CURRENT LIABILITIES		
Employee related provisions	8,717	8,717
TOTAL NON-CURRENT LIABILITIES	8,717	8,717
TOTAL LIABILITIES	3,709,041	4,060,517
NET ASSETS	43,656,864	47,822,483
EQUITY		
Retained surplus	14,254,427	18,320,308
Reserve accounts	5,592,618	5,692,352
Revaluation surplus	23,809,820	23,809,820
TOTAL EQUITY	43,656,865	47,822,480

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

**SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2024

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
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at 30 June 2024	Actual as at 31 December 2024
Note	1 July 2024	30 June 2024	31 December 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	3,162,032	3,162,032	4,051,669
Trade and other receivables	234,267	234,267	326,623
Other financial assets	5,635,464	5,612,689	8,360,254
Inventories	74,108	47,255	281,332
Other assets	4,535	4,535	2,774
	9,110,406	9,060,778	13,022,652
Less: current liabilities			
Trade and other payables	(532,032)	(532,033)	(967,487)
Other liabilities	(947,050)	(947,050)	(863,072)
Employee related provisions	(2,221,241)	(2,221,241)	(2,221,241)
	(3,700,323)	(3,700,324)	(4,051,800)
Net current assets	5,410,083	5,360,454	8,970,852
Less: Total adjustments to net current assets	2(b) (3,807,031)	(3,593,868)	(3,666,745)
Closing funding surplus / (deficit)	1,603,052	1,766,586	5,304,107

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,615,393)	(5,592,618)	(5,692,352)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Other liabilities [describe]	(198,610)		(8,644)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	2,006,972	1,998,750	2,034,251
Total adjustments to net current assets	2(a) (3,807,031)	(3,593,868)	(3,666,745)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	31 December 2024	31 December 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(53,475)	(26,734)	(115,614)
Add: Loss on asset disposals	346	0	4,984
Add: Depreciation	1,702,000	850,946	823,378
Total non-cash amounts excluded from operating activities	1,648,871	824,212	712,748

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

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 2024-25 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	3,012,741	65.63%	▲
FAG payment		Timing	
Fees and charges	219,882	36.00%	▲
Residential Waste Management Levy generate with rates		Timing	
Quarterly enterprises waste service charges		Timing	
Interest revenue	10,745	7.33%	▲
Interest on FTD investment		Timing	
Other revenue	10,597	46.54%	▲
Employee incentive payment received not budget but will amend budget		Permanent	
Sponsorship Payment from CIP for T-Week		Timing	
Profit on asset disposals	88,880	332.46%	▲
Process on sale of asset		Permanent	
Expenditure from operating activities			
Employee costs	345,549	8.77%	▲
Overhead has not been transfer		Timing	
Materials and contracts	792,262	41.33%	▲
Activity not as high as budgeted for		Timing	
Utility charges	17,901	27.92%	▲
Usage not as high as budgeted for		Timing	
Depreciation	27,568	3.24%	▲
Slightly under budget		Timing	
Insurance	(156,855)	(144.38%)	▼
Yearly Insurance paid in July 2024		Timing	
Other expenditure	(852,993)	(420.63%)	▼
Storm Damage Clean-up not budgeted, to be reimburse from insurance		Timing	
Non cash amounts excluded from operating activities	(111,464)	(13.52%)	▼
Process on sale of asset		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(768,771)	(62.36%)	▼
Project has not complete to generate grants		Timing	
Proceeds from disposal of assets	121,491	1598.56%	▲
Process on sale of asset		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(666,763)	(321.33%)	▼
New plant arrive earlier than scheduled		Timing	
Payments for construction of infrastructure	687,821	56.82%	▲
Some project has not started yet due to lack of stock		Timing	
Outflows from financing activities			
Transfer to reserves	(99,734)	0.00%	▼
Surplus or deficit at the start of the financial year	163,534	10.20%	▲
Increase in surplus following annual financial statement		Permanent	
Surplus or deficit after imposition of general rates	2,837,546	115.04%	▲
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	3
2	Key Information - Graphical	4
3	Cash and Financial Assets	5
4	Reserve Accounts	6
5	Capital Acquisitions	7
6	Disposal of Assets	9
7	Receivables	10
8	Other Current Assets	11
9	Payables	12
10	Other Current Liabilities	13
11	Grants and contributions	14
12	Capital grants and contributions	15
13	Trust Fund	16

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.77 M	\$0.16 M
Closing	(\$0.27 M)	\$2.47 M	\$5.30 M	\$2.84 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$12.39 M	% of total
Unrestricted Cash	\$6.70 M	54.1%
Restricted Cash	\$5.69 M	45.9%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.97 M	% Outstanding
Trade Payables	\$0.97 M	
0 to 30 Days		6.8%
Over 30 Days		93.1%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.09 M	% Collected
Rates Receivable	\$0.24 M	88.3%
Trade Receivable	\$0.09 M	% Outstanding
Over 30 Days		16.4%
Over 90 Days		2.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.68 M)	\$1.04 M	\$4.44 M	\$3.40 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$1.90 M	% Variance
YTD Actual	\$1.90 M	0.0%
YTD Budget	\$1.90 M	

Grants and Contributions		
	\$7.60 M	% Variance
YTD Actual	\$7.60 M	
YTD Budget	\$4.59 M	65.6%

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$0.83 M	% Variance
YTD Actual	\$0.83 M	
YTD Budget	\$0.61 M	36.0%

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)
(\$1.59 M)	(\$0.18 M)	(\$0.80 M)	(\$0.63 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.13 M	%
YTD Actual	\$0.13 M	
Adopted Budget	\$0.06 M	132.7%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$0.52 M	% Spent
YTD Actual	\$0.52 M	
Adopted Budget	\$2.42 M	(78.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$0.46 M	% Received
YTD Actual	\$0.46 M	
Adopted Budget	\$2.47 M	(81.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.40 M	\$0.00 M	(\$0.10 M)	(\$0.10 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	\$5.69 M
Net Movement	\$0.10 M

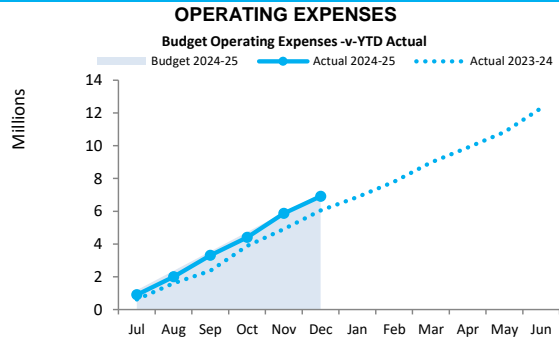
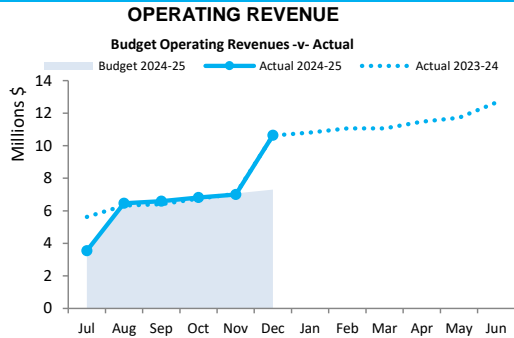
Refer to 4 - Cash Reserves

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

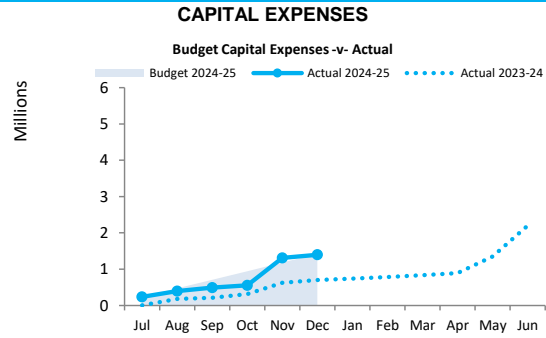
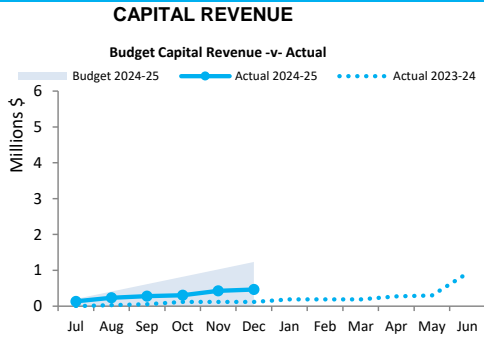
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



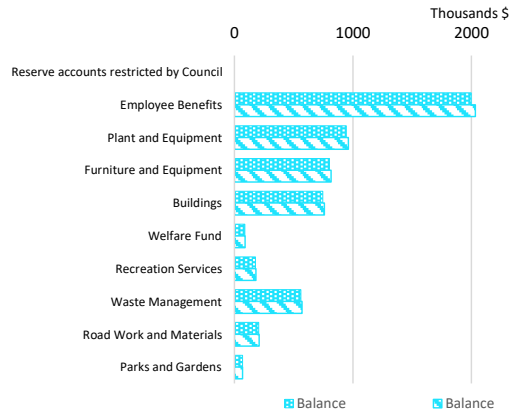
INVESTING ACTIVITIES



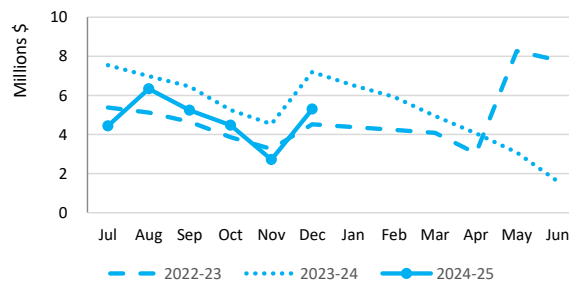
FINANCING ACTIVITIES

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 DECEMBER 2024

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	0.00	600.00	0	N/A	N/A	On Hand
Municipal Fund	Cash and cash equivalents	3,551,069	0.00	3,551,068.87	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #936	Financial assets at amortised cost	642,693	0.00	642,693.07	0	Bank-Westpac	4.32%	02-2025
Municipal Fund FTD #938	Financial assets at amortised cost	300,000	0.00	300,000.00	0	Bank-Westpac	4.26%	01-2025
Municipal Fund FTD #939	Financial assets at amortised cost	200,000	0.00	200,000.00	0	Bank-Westpac	4.32%	02-2025
Municipal Fund FTD #940	Financial assets at amortised cost	300,000	0.00	300,000.00	0	Bank-Westpac	4.32%	03-2025
Municipal Fund FTD #941	Financial assets at amortised cost	505,142	0.00	505,141.92	0	Bank-Westpac	4.32%	03-2025
Municipal Fund FTD #942	Cash and cash equivalents	500,000	0.00	500,000.00	0	Bank-Westpac	4.28%	03-2025
Municipal Fund FTD #943	Financial assets at amortised cost	500,000	0.00	500,000.00	0	Bank-Westpac	4.36%	04-2025
Municipal Fund FTD #944	Financial assets at amortised cost	200,000	0.00	200,000.00	0	Bank-Westpac	4.42%	05-2025
Trust Fund FTD #140	Financial assets at amortised cost	0	0.00	0.00	60,508	Bank-Westpac	4.32%	03-2025
Community Welfare Fund	Financial assets at amortised cost	0	2,584.71	2,584.71	0	Bank-Westpac	Variable	N/A
CW Fund FTD #230	Financial assets at amortised cost	0	24,660.35	24,660.35	0	Bank-Westpac	4.80%	08-2025
CW Fund FTD #231	Financial assets at amortised cost	0	35,093.98	35,093.98	0	Bank-Westpac	4.32%	02-2025
CW Fund FTD #232	Financial assets at amortised cost	0	28,123.69	28,123.69	0	Bank-Westpac	4.32%	03-2025
Reserve Fund	Financial assets at amortised cost	0	690,318.30	690,318.30	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #350	Financial assets at amortised cost	0	1,874,541.43	1,874,541.43	0	Bank-Westpac	4.80%	08-2025
Reserve Fund FTD #351	Financial assets at amortised cost	0	70,035.97	70,035.97	0	Bank-Westpac	4.32%	03-2025
Reserve Fund FTD #352	Financial assets at amortised cost	0	797,309.25	797,309.25	0	Bank-Westpac	4.32%	03-2025
Reserve Fund FTD #346	Financial assets at amortised cost	0	522,126.86	522,126.86	0	Bank-Westpac	4.80%	03-2025
Reserve Fund FTD #353	Financial assets at amortised cost	0	559,554.90	559,554.90	0	Bank-Westpac	4.30%	06-2025
Reserve Fund FTD #354	Financial assets at amortised cost	0	555,652.27	555,652.27	0	Bank-Westpac	4.30%	06-2025
Reserve Fund FTD #355	Financial assets at amortised cost	0	532,346.10	532,346.10	0	Bank-Westpac	4.30%	06-2025
Total		6,699,504	5,692,347.81	12,391,851.67	60,508			
Comprising								
Cash and cash equivalents		4,051,669	0.00	4,051,669.00	0			
Financial assets at amortised cost - Term Deposits		2,647,835	5,692,348.00	8,340,183.00	60,508			
		6,699,504	5,692,348.00	12,391,852.00	60,508			

KEY INFORMATION

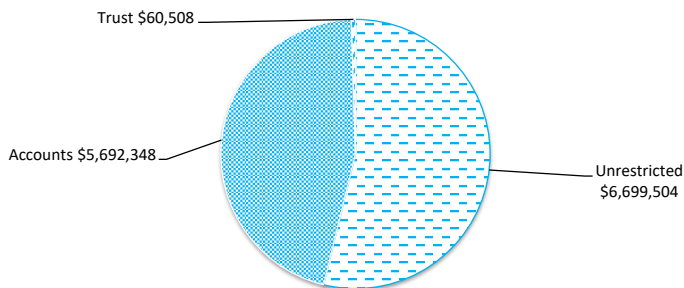
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024**

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	2,006,972	75,693		2,082,665	1,998,750	35,501		2,034,251
Plant and Equipment	949,320	75,773	(400,000)	625,093	945,001	16,785		961,786
Furniture and Equipment	805,451	30,384		835,835	802,242	14,249		816,491
Buildings	748,310	28,215	(200,000)	576,525	745,133	13,235		758,368
Welfare Fund	88,491	5,929		94,420	88,491	1,972		90,463
Recreation Services	178,711	5,176		183,887	178,108	3,163		181,271
Waste Management	563,194	8,041	(50,000)	521,235	560,996	9,964		570,960
Road Work and Materials	206,427	19,918		226,345	205,692	3,654		209,346
Parks and Gardens	68,517	2,582		71,099	68,205	1,211		69,416
	5,615,393	251,711	(650,000)	5,217,104	5,592,618	99,734	0	5,692,352

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	180,000	0	0	0
Buildings - specialised	150,000	0	0	0
Furniture and equipment	115,000	7,498	139,318	131,820
Plant and equipment	1,244,172	200,000	734,943	534,943
Acquisition of property, plant and equipment	1,689,172	207,498	874,261	666,763
Infrastructure - roads	2,421,357	1,210,618	522,797	(687,821)
Acquisition of infrastructure	2,421,357	1,210,618	522,797	(687,821)
Total of PPE and Infrastructure.	4,110,529	1,418,116	1,397,057	(21,059)
Total capital acquisitions	4,110,529	1,418,116	1,397,057	(21,059)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,465,477	1,232,726	463,955	(768,771)
Other (disposals & C/Fwd)	55,475	7,600	129,091	121,491
Reserve accounts				
Plant and Equipment	400,000		0	0
Buildings	200,000		0	0
Waste Management	50,000		0	0
Contribution - operations	939,577	177,790	804,012	626,222
Capital funding total	4,110,529	1,418,116	1,397,057	(21,059)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

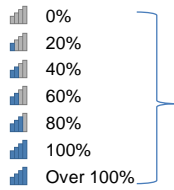
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

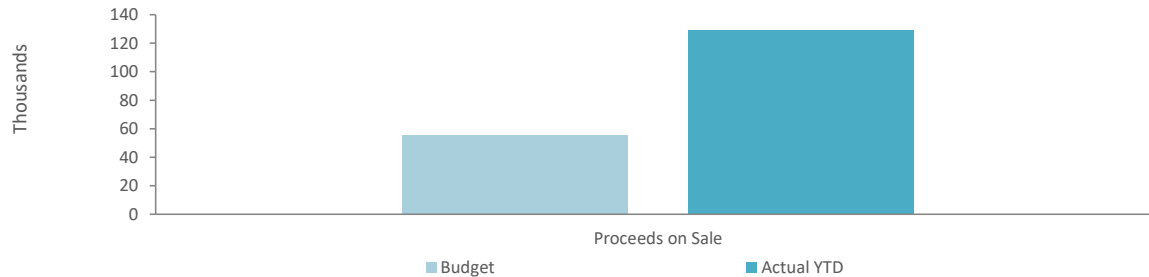


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Furniture and Equipment					
	1127805 Lily Beach Redevelopment	10,000	5,000	40,943	(35,943)
	1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0	0
	1127800 Playground & Park Upgrades	80,000	0	0	0
	1137800 Library Shelving	5,000	2,498	0	2,498
	1127807 Foreshore Padang Footpath Extension	0	0	98,375	(98,375)
	Furniture and Equipment Total	115,000	7,498	139,318	(131,820)
Plant and Machinery					
	1017500 Iveco Waste Compector 4 x 2 Dual Control & Freight	400,000	200,000	420,397	(220,397)
	1127500 Ride-On Mower-P&G	21,672	0	17,081	(17,081)
	1127500 Truck Crew Cab-P&G	100,000	0	0	0
	1127500 Freight for P&G Plant & Machinery	22,500	0	0	0
	1217500 Skidsteer-Projects	75,000	0	0	0
	1217500 Roller-C/Wks	200,000	0	199,000	(199,000)
	1217500 Telehandler	225,000	0	0	0
	1217500 Freight for 24/25 P&E	75,000	0	0	0
	1217500 Emulsion Sprayer	35,000	0	0	0
	1217500 Freight for 23/24 P&E (7 x Hilux/Install Bitumen Tank)	90,000	0	98,465	(98,465)
	Plant and Machinery Total	1,244,172	200,000	734,943	(534,943)
Land Building & Fixed Plant					
Building Specialised					
	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
	Building Specialised Total	150,000	0	0	0
Building Non-Specialised					
	907900 General Housing Upgrade (For Budget Transfer)	180,000	0	0	0
	Building Non-Specialised Total	180,000	0	0	0
	Land Building & Fixed Plant Total	330,000	0	0	0
Infrastructure					
	72325 CRA 24/25 - EW Baseline from Blowhole to NPB National Park	555,880	277,936	121,488	156,448
	72317 CRA 23/24 - Reseal Jalan Ketam Merah	94,348	47,174	0	47,174
	72318 CRA 23/24 - Reseal Abbotts Nest	18,563	9,280	0	9,280
	72319 CRA 23/24 - Reseal Jalan Masjid	3,228	1,614	0	1,614
	72320 CRA 23/24 - Reseal Jalan Masjid Carpark	7,870	3,936	0	3,936
	72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware	62,143	31,074	0	31,074
	72322 CRA 23/24 - Reseal & Kerb Tampa View	919	462	35,899	(35,437)
	72323 CRA 23/24 - Reseal Phosphate Hill/Irvine Hill	41,767	20,882	0	20,882
	72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	97,125	48,560	155,053	(106,493)
	72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	500,000	249,996	10,463	239,533
	72617 LRCIP 4 - Lily Beach Boardwalk Replacement	133,831	66,912	125,900	(58,988)
	72618 LRCIP 4 - Replacement of Road Signage	194,689	97,342	41,588	55,754
	72107 RTR 23/24 - Reseal Lily Beach Rd	300,704	150,348	32,405	117,943
	72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	12,492	0	12,492
	72109 RTR 24/25 - Nursery Rd Construction	50,000	24,996	0	24,996
	72110 RTR 24/25 - Kung Wai Lane Reseal	38,000	18,998	0	18,998
	72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	18,998	0	18,998
	72911 RTR 24/25 - Taman Sweetland Close Reseal	50,000	24,996	0	24,996
	72912 RTR 24/25 - Taman Sweetland Crescent Reseal	99,704	49,848	0	49,848
	72932 RTR 24/25 - Gaze Road	89,586	44,784	0	44,784
	72933 RTR 24/25 - Block 413 Carpark	20,000	9,990	0	9,990
	Infrastructure Total	2,421,357	1,210,618	522,797	687,821
		4,110,529	1,418,116	1,397,057	21,059

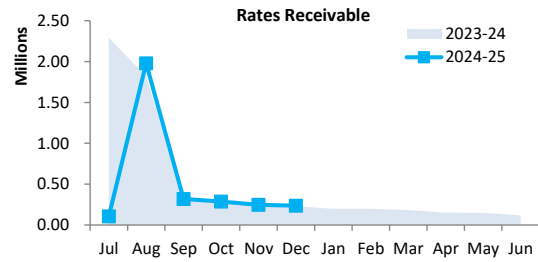
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
VN60198	Skid Steer Loader Mustang 2700v with BM350 Cememt Mixer Bucket-Projects Depot	5,152	6,875	1,723	0			0	0.00	
VN60961	Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-P&G	0	5,000	5,000	0	0		0	0.00	
VN61197	Toyota Hilux Dual Cab 4x4 AT-Ranger	0	0	0	0	0	13,900	13,900	0.00	
VN61320	Toyota Hilux Dual Cab 4x4 AT Diesel-Mgr Rec Svs Mgr	0	0	0	0	0	16,223	16,223	0.00	
VN61321	Iveco Acco 2350G/260 4X2 Dual Control Refuse Compactor Truck-Sanitation	11,706	25,000	13,294	0			0	0.00	
VN61322	Hino 300 Series 716 Crew Cab with Accessories & Body-P&G	2,904	3,100	196	0	5,156	8,500	3,344	0.00	
VN61323	Hino 300 Series 716 Crew Cab with Accessories & Body-C/Wks	0	0	0	0	0	6,501	6,501	0.00	
VN61325	Hino 300 Series 716 Med Sgl Cab with Accessories & Body-Projects Depot	0	0	0	0	5,821	23,000	17,179	0.00	
VN61327	Toyota Hilux 4x4 T/D DC/CC MT-Fisheries Ranger	0	0	0	0	0	9,289	9,289	0.00	
VN61571	Toyota Hilux 4x4 3.0L T/D D/C AT-Civil Works	0	0	0	0	0	16,555	16,555	0.00	
VN61572	Toyota Hilux 4x4 3.0L T/D D/C AT-Senior Ranger	0	0	0	0	0	16,650	16,650	0.00	
VN61635	Caterpillar CS533E Smooth Drum Soil Compactor Model CS533E-C/Wks	0	9,000	9,000	0	0		0	0.00	
VN61636	Caterpillar 226B3 Skid Steer Loader Model 226B3	0	0	0	0	0	11,750	11,750	0.00	
VN62036	Line Trike 2-Gun Setup Marker/Line Trike Crate-C/WKS	2,346	2,000	0	(346)			0	0.00	
VN62137	Telehandler JLG 3.5T 13m Model 3513 with Associated Accessories-C/Wks	4,214	4,500	286	0	7,484	2,500	0	(4,984.00)	
VN60963	(CI2771) Toyota Hilux Dual Cab 4x4 Turbo Manual Diesel-C/Wks	0	0	0	0	0	4,223	4,223	0.00	
		26,322	55,475	29,499	(346)	18,460	129,091	115,614	(4,984.00)	



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Dec 2024
	\$	\$
Opening arrears previous year		118,058
Levied this year		1,904,713
Less - collections to date	118,058	(1,785,145)
Net rates collectable	118,058	237,626
% Collected	0.0%	88.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	74,358	12,653	0	1,986	88,997
Percentage	0.0%	83.6%	14.2%	0.0%	2.2%	
Balance per trial balance						
Trade receivables		74,358	12,653	0	1,986	88,997
Total receivables general outstanding						88,997

Amounts shown above include GST (where applicable)

KEY INFORMATION

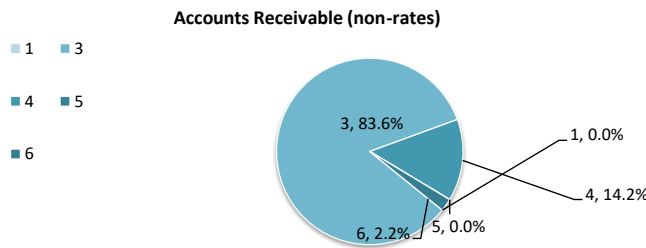
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 December 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,592,618	2,747,565		8,340,183
Financial assets at fair value through profit and loss	20,071			20,071
Inventory				
Fuel and materials	47,255	381,207	(147,130)	281,332
Other assets				
Prepayments	3,293	8,116	(8,635)	2,774
Accrued income	1,242		(1,242)	0
Total other current assets	5,664,479	3,136,888	(157,007)	8,644,360
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

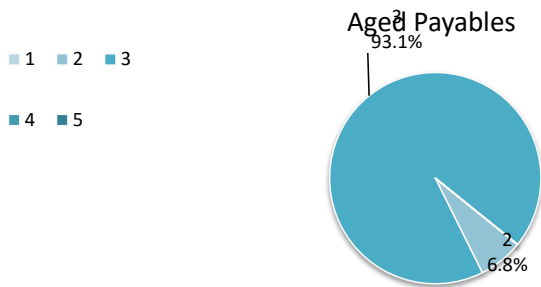
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	65,957	900,463	40	293	966,753
Percentage	0.0%	6.8%	93.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors		65,957	901,257	40	293	967,547
Adjustment-Trust Interfund Tft	(60)					(60)
Total payables general outstanding						967,487

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		204,747	0	219,592	(239,614)	184,724
Capital grant/contributions liabilities		742,303	0	400,000	(463,956)	678,348
Total other liabilities		947,050	0	619,592	(703,570)	863,072
Employee Related Provisions						
Provision for annual leave		1,155,366	0			1,155,366
Provision for long service leave		1,065,875	0			1,065,875
Total Provisions		2,221,241	0	0	0	2,221,241
Total other current liabilities		3,168,291	0	619,592	(703,570)	3,084,313

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2024

OPERATING ACTIVITIES

11 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 Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024		(As revenue)	31 Dec 2024	31 Dec 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	6,984,296	3,492,148	6,834,785
Commonwealth Community Service Obligations	0	0	0	0	0	500,459	500,459	500,459
CI Fisheries Management DITRDCA Grant	198,747	167,578	(222,966)	143,358	143,358	396,876	198,434	222,966
Housing Support Program	0	0	0	0	0	738,500	369,248	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	0	0	0
Creative Australia -CI Exchange Program	0	25,366	(11,560)	13,806	13,806	0	0	11,560
Festivals Australia -Strengthening Indian Ocean Ties	0	21,560	0	21,560	21,560	0	0	0
Speed Zone Changes-Mainroads WA SDA Grant	0	5,088	(5,088)	0	0	0	0	5,088
	204,747	219,592	(239,614)	184,724	184,724	8,620,131	4,560,289	7,574,858
Contributions								
Australia Day NADC/Building Better Region Grant				0	0	20,000	10,000	8,800
Australia Day Contribution				0	0	1,000	498	0
Bus Service Contract Contribution & Donation				0	0	30,000	15,000	0
CI Marathon Contribution & Donation				0	0	10,000	5,000	7,869
Territory Week Donation and Sponsor (CIP)				0	0	0	0	12,000
	0	0	0	0	0	61,000	30,498	28,669
TOTALS	204,747	219,592	(239,614)	184,724	184,724	8,681,131	4,590,787	7,603,528

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2024

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2024	Current Liability 31 Dec 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Road to Recovery (RTR) Grant	300,704		(25,416)	275,288	275,288	710,994	355,492	25,416
Central Road Authority (CRA) Grant	325,963		(312,440)	13,523	13,523	925,963	462,978	312,440
Local Road & Community Infrastructure Program (LRCIP) Phase 4	115,636		(115,636)	0	0	328,520	164,258	115,636
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	0	400,000	(10,463)	389,537	389,537	500,000	249,998	10,463
	742,303	400,000	(463,955)	678,348	678,348	2,465,477	1,232,726	463,955

**SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2024**

13 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 2024	Amount Received	Amount Paid	Closing Balance 31 December 2024
	\$	\$	\$	\$
Taman Sweetlant Reserve (POS)	59,204	1,303		60,508
	59,204	1,303	0	60,508



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.2.3
SUBJECT	Schedule of Accounts – January 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	31 January 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$1,424,683.78 as presented in January 2025 Schedule of Accounts.

BACKGROUND

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

Outstanding creditors as at 31 January 2025: **\$ 647,014.76**

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

10.2.3.1 Certification of CEO and Chairperson of the Meeting.

10.2.3.2 Schedule of Accounts – January 2025 (including Credit Card Transaction in accordance with Financial Regulation 13A)

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



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.5.1
SUBJECT	Short Term Accommodation Planning Applications
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	6.3.15
INTEREST DISCLOSURE	Nil
DATE OF REPORT	21 January 2025
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOUR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council accepts the planning application requests for Short-Term Accommodation for the following locations as submitted by their respective applicants:

1. Roundabout Retreat, Unit 7/6 Tong Chee Road
2. Three Waters Accommodation, 12b Gaze Road
3. Coconut Cottage, 87 Gaze Road
4. Tong Chee House, 8 Tong Chee Road
5. Villa Papaya, 91 Gaze Road
6. Tropical Retreat, 4/4 Tong Chee Road

BACKGROUND

The WA Government passed the Short-Term Rental Accommodation Act 2024 (STRA), in force in WA and the IOTs from 1 January 2025. The STRA requires all Short-Term Rental Accommodation providers in residential zoned areas to register their property on the new WA State STRA Register with Consumer Protection under the Department of Energy, Mines, Industry Regulation and Safety.

The STRA requires accommodation providers to provide details of the planning permissions they received from their local council for their short-stay facility (Part 3 Division 1 s.18 2f). SOCI subsequently conferred with Consumer Protection and the Christmas Island Tourism Association and assist STRA providers meet this new legislative requirement on Christmas Island.

Shire held a video conference meeting with Consumer Protection and CITA with invites to all STRA providers, and persons interested in participating in the local STRA industry, on Monday 18th November. An invitation was sent out via the CITA network as well as through Public Notice 32/24 on Nov 12th 2024.

It is noted that the Consumer Protection DMERS team and the SOCI Community Consultative Committee were in close contact throughout 2024 on the roll-out of the STRA legislation in the IOTs. The CCC were also successful in the related lobbying to the Commonwealth to mirror the STRA Initiatives on Christmas Island aimed at

creating a balance between short-stay accommodation and long-term rentals in a residential zone.

COMMENT

The Local Planning Scheme No.2 in force allows for Council to grant short-stay accommodation permissions to residential zoned homes after a formal application and community consultation process is completed. The protocol for the application and consultation process is set out in the Local Planning Scheme No.2 and the Planning and Development (Local Planning Schemes) Regulations 2015.

The Shire received applications for short-stay accommodation permission from six STRA providers;

1. Roundabout Retreat, Unit 7/6 Tong Chee Road
2. Three Waters Accommodation, 12b Gaze Road
3. Coconut Cottage, 87 Gaze Road
4. Tong Chee House, 8 Tong Chee Road
5. Villa Papaya, 91 Gaze Road
6. Tropical Retreat, 4/4 Tong Chee Road

These applications were advertised through the following Public Notices as required by legislation and given the statutory 28 days to respond.

1. Public Notice 33/24, November 14th 2024
 - Coconut Cottage
 - Tong Chee House
 - Villa Papaya
 - Tropical Retreat
2. Public Notice 34/24, November 17th 2024
 - Three Waters Accommodation
3. Public Notice 35/24, November 22nd 2024
 - Roundabout Retreat

The Shire received eight letters of support for the six applications from private persons as well as the Christmas Island Tourism Association. The Shire did not receive any letters in the negative.

In addition SOCI through CITA brought to local STRA providers' visibility the inclusion of Christmas Island in the WA State STRA Initiatives for their consideration.

STATUTORY ENVIRONMENT

This resolution requires Council to fulfil its obligations under the Christmas Island Local Planning Scheme 2 and the Planning and Development (Local Planning Schemes) 2015. It requires Council to assist STRA providers meet their obligations under the new WA Government's Short Term Rental Accommodation Act 2024.

STRATEGIC IMPLICATIONS & MILESTONES

The Council staff utilized the EM3 Community Consultation 2022 Policy. In addition to creating the required statutory public notices, consultation options also included paid post-box drops, the Consumer Protection workshop on 12/11/24 and social media posting.

FINANCIAL IMPLICATIONS

None

STRATEGIC IMPLICATIONS & MILESTONES

This resolution falls under the following areas of the Council's statutory 10 Year Strategic Community Plan and should be considered in this context:

Christmas Island Strategic Community Plan 'Our Island, Our Responsibility 2023-2033'

Economy and Employment 1: Sustainable Business Growth

Economy and Employment 2: Diversified Economic Growth

Governance 2: Have a Say

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.5.1.1 Public Notices 32/24, 33/24, 34/24, 35/24



**SHIRE OF CHRISTMAS ISLAND
PUBLIC NOTICE**

32/24

12 November 2024

**WA STATE REGISTRATION REQUIRED FOR SHORT- STAY
ACCOMMODATION CHRISTMAS ISLAND - INVITE FOR ALL SHORT-STAY
ACCOMMODATION PROVIDERS ON CHRISTMAS ISLAND TO AN Q&A WITH
WA DEPT. OF CONSUMER PROTECTION**

All short-stay accommodation providers on Christmas Island are invited to a Microsoft Teams meeting with the Consumer Protection team at the George Fam Building Council Chambers at **4.30pm on Monday 18th November**.

A link for the meeting will be published on the Shire website www.shire.gov.cx and Facebook account 'Shire of Christmas Island' to join from home if you cannot make it to the venue.

What is the meeting about?

Representatives from Consumer Protection will be online to brief attendees on the new Short-Term Rental Accommodation Act 2024 in force on Christmas Island from 1 January 2025. Under the STRA, all providers of short-term accommodation in WA and the IOTs, both hosted and un-hosted, will be required to register their property by 1 January 2025 if their short-stay property is zoned Residential. It will apply when one rents out the entire home, or a single room.

Shire will brief attendees on the planning requirements for applying for short-stay accommodation permission your residential zoned accommodation.

Who should attend?

Anyone who will be subject to the Short-Term Rental Accommodation Act 2024 should attend to be able to inform themselves of the new WA requirements that will apply to Christmas Island. Please note that the act requires accommodation providers to provide details of the planning permissions they received from council for their short-stay facility (Part 3 Division 1 s.18 2f). Hotel and motel accommodation providers in Commercial, Tourism and Mixed Use zoned areas are exempt from the STRA 2024 requirements.

For further information about short-stay accommodation provision on Christmas Island please contact Chris Su at chris@shire.gov.cx , 9164 8300 (237) or 0407994218 during office hours. For more information on the Short-Term Rental Accommodation Act 2024 and how it applies in the IOTs, contact the IOT Consumer Protection Co-Ordinator at DMERS at joan.susinetti@demirs.wa.gov.au

**David Price
Chief Executive Officer**

Short-Term Rental Accommodation (STRA) Register - Registration of STRA premises in the IOT

What is Short-Term Rental Accommodation (STRA)?

- Short-term rental accommodation (STRA) is when you rent out your property (or part of your property) for a short time, usually on a nightly or weekly basis.
- Bookings are usually made using online booking platforms and are popular among people visiting the IOT for holidays, business trips or other short stays.

STRA includes:

- **Granny flats (ancillary dwellings)**
- **Holiday Houses, Units, Townhouses**
- **Bed and Breakfasts**
- **Individually managed premises**

STRA doesn't include:

- **Hotels (including apartment Hotels) and Motels**
- **Premises used exclusively for workforce and student accommodation**
- **Premises used exclusively for crisis accommodation**

What is the STRA Register?

- The Short-Term Rental Accommodation (STRA) Register is an initiative of the Western Australian (WA) Government, through the [Short-Term Rental Accommodation Act 2024](#), to gather information on the STRA sector.
- All STRA premises must be registered by 1 January 2025. It will be an offence to advertise or take bookings for a STRA premises that is not registered from 1 January 2025.
- To complete a registration, you will need to provide information that relates to your STRA premises.
- You will be asked questions about Residual Current Devices (RCDs), smoke alarms, pool and spa pool fencing (if applicable) and food service arrangements (again, if applicable).
- You will not need to provide any documents or proof of your responses, but action may be taken if you provide false or misleading information.
- The register opened on 1 July 2024 and registration of STRA premises will become mandatory on 1 January 2025. Initial registration fee is \$250. The cost to renew each year is \$100.

You can access the STRA Register here - [Short-Term Rental Accommodation Register](#)

Registration is free before 30 September 2024 so log in and register your STRA now!

After registration of a STRA premises

- All bookings for the property will need to be entered into the STRA Register.
- If the booking is taken through Airbnb, Vrbo, Stayz or Booking.com, those bookings will automatically upload to the STRA register.
- Bookings taken through other channels will need to be entered manually into the STRA register by the 5th day of the following month.

More information on the STRA Registration scheme, including FAQs and resources can be found on the [Short-Term Rental Accommodation webpage](#).

Have any questions about the STRA Register?

The STRA Register team can be contacted by:

Phone: 0862512529

Email stra.enquiries@demirs.wa.gov.au

Services provided by Consumer Protection to the Indian Ocean Territories are fully funded by the Australian Government through the Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

Department of Energy, Mines, Industry Regulation and Safety

www.demirs.wa.gov.au

Regional Offices:

Goldfields/Esperance	(08) 9021 9494
Great Southern	(08) 9842 8366
Kimberley	(08) 9191 8400
Mid West	(08) 9920 9800
North West	(08) 9185 0900
South West	(08) 9722 2888

Consumer Protection Division

Gordon Stephenson House
Level 2/140 William Street
Perth Western Australia 6000
Locked Bag 100, East Perth WA 6892

Call: 1300 30 40 54

Email: consumer@demirs.wa.gov.au
www.consumerprotection.wa.gov.au



Disclaimer: The information contained in this fact sheet is provided as general information and a guide only. It should not be relied upon as legal advice or as an accurate statement of the relevant legislation provisions. If you are uncertain as to your legal obligations, you should obtain independent legal advice.

This publication is available in other formats on request.

National Relay Service: 13 36 77

Translating and Interpreting Service (TIS): 13 14 50



**SHIRE OF CHRISTMAS ISLAND
PUBLIC NOTICE**

33/24

14 November 2024

**SCHEDULE 6—NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING
APPROVAL**

SHIRE OF CHRISTMAS ISLAND

LOCAL PLANNING SCHEME No. 2

NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING PROPOSAL

It is HEREBY NOTIFIED for public information and comment that the local government has received an application to develop land for the purpose described hereunder—

LAND DESCRIPTION

LOT NO1055..... STREET87 Gaze Road...(Coconut Cottage)..

PROPOSAL Short Stay Accommodation use at 87 Gaze Road

Details of the proposal are available for inspection at the local government office and on the website www.shire.gov.cx . Comments on the proposal may be submitted to the local government in writing on or before close of business 4pm Christmas Island time on the 16th day of December 2024.

.....

CHIEF EXECUTIVE OFFICER

DATE

David Price
Chief Executive Officer

SCHEDULE 6—NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING APPROVAL

SHIRE OF CHRISTMAS ISLAND

LOCAL PLANNING SCHEME No. 2

NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING PROPOSAL

It is HEREBY NOTIFIED for public information and comment that the local government has received an application to develop land for the purpose described hereunder—

LAND DESCRIPTION

LOT NO318..... STREET 8 Tong Chee Road (Tong Chee House) ...

LOT NO1057..... STREET91 Gaze Road (Villa Papaya)

LOT NOSP25131.....STREET4/4 Tong Chee Road (Tropical Retreat).....

PROPOSAL ..Short Stay Accommodation at the above locations

Details of the proposal are available for inspection at the local government office and on the website www.shire.gov.cx. Comments on the proposal may be submitted to the local government in writing on or before close of business 4pm Christmas Island time on the 16th day of December 2024.

.....

CHIEF EXECUTIVE OFFICER

DATE

David Price
Chief Executive Officer

Under the gazetted Local Planning Scheme 2 gazetted in February 2016 and in following the Planning and Development Act 2015, proposed applications to modify land usage require the Shire to canvass the community for their comments before proceeding to make a determination on approval or rejection of the proposal. Residents have 28 days to make comment to the local Shire regarding the proposal. Schedule 6 of the gazetted Shire of CI Local Planning Scheme 2 provides this format.

Please provide comments in writing to the planning desk at chris@shire.gov.cx , in person during office hours at the George Fam building or by mail to SOCI CEO c/o PO Box 863, Christmas Island WA 6798 before 18th November 2024.



**SHIRE OF CHRISTMAS ISLAND
PUBLIC NOTICE**

34/24

18 November 2024

**SCHEDULE 6—NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING
APPROVAL**

SHIRE OF CHRISTMAS ISLAND

LOCAL PLANNING SCHEME No. 2

NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING PROPOSAL

It is HEREBY NOTIFIED for public information and comment that the local government has received an application to develop land for the purpose described hereunder—

LAND DESCRIPTION

LOT NO3..... STREET12B Gaze (Three Waters Accommodation)..

PROPOSAL ..Short Stay Accommodation use at 12B Gaze Road

Details of the proposal are available for inspection at the local government office and on the website www.shire.gov.cx. Comments on the proposal may be submitted to the local government in writing on or before close of business 4pm Christmas Island time on the 18th day of December 2024.

.....

CHIEF EXECUTIVE OFFICER

DATE

David Price
Chief Executive Officer

Under the gazetted Local Planning Scheme 2 gazetted in February 2016 and in following the Planning and Development Act 2015, proposed applications to modify land usage require the Shire to canvass the community for their comments before proceeding to make a determination on approval or rejection of the proposal. Residents have 28 days to make comment to the local Shire regarding the proposal. Schedule 6 of the gazetted Shire of CI Local Planning Scheme 2 provides this format.

Please provide comments in writing to the planning desk at chris@shire.gov.cx , in person during office hours at the George Fam building or by mail to SOCI CEO c/o PO Box 863, Christmas Island WA 6798 before 18th Dec 2024.



**SHIRE OF CHRISTMAS ISLAND
PUBLIC NOTICE**

35/24

22 November 2024

**SCHEDULE 6—NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING
APPROVAL**

SHIRE OF CHRISTMAS ISLAND

LOCAL PLANNING SCHEME No. 2

NOTICE OF PUBLIC ADVERTISEMENT OF PLANNING PROPOSAL

It is HEREBY NOTIFIED for public information and comment that the local government has received an application to develop land for the purpose described hereunder—

LAND DESCRIPTION

LOT NO317..... STREETUnit 7/6 Tong Chee Road (Roundabout Retreat)

PROPOSAL ..Short Stay Accommodation at the above residential lot.

Details of the proposal are available for inspection at the local government office. Comments on the proposal may be submitted to the local government in writing on or before close of business 4pm Christmas Island time on the 23rd December 2024

.....

CHIEF EXECUTIVE OFFICER

DATE

**David Price
Chief Executive Officer**

The Shire of Christmas Island invites residents to provide feedback on the proposed change of use of the residential zoned house at 7/6 Tong Chee Road, Roundabout Retreat.

Under the gazetted Local Planning Scheme 2 gazetted in February 2016 and in following the Planning and Development Act 2015, proposed applications to modify land usage require the Shire to canvass the community for their comments before proceeding to make a determination on approval or rejection of the proposal. Residents have 28 days to make comment to the local Shire regarding the proposal. Schedule 6 of the gazetted Shire of CI Local Planning Scheme 2 provides this format.

Please provide comments in writing to the planning desk at chris@shire.gov.cx , in person during office hours at the George Fam building or by mail to SOCI CEO c/o PO Box 863, Christmas Island WA 6798 before 18th November 2024.



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.5.2
SUBJECT	Policy Manual Review
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.16.1/1.16.2/1.16.3/1.16.4/1.16.5 4.4.1/4.4.2/4.4.3/2.11.1/2.11.2
INTEREST DISCLOSURE	Nil
DATE OF REPORT	23 Jan 2025
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council adopts the following reviewed policies –

Administration 1 – Agendas and Minutes of Council Meetings

Administration 2 – Enforcement of Legislation

Administration 3 – Manager Conditions

Administration 4 – Translation Policy

Administration 5 – Vehicle and Plant Allocation and Usage

Community Services 1 – The Islander Editorial Policy

Community Services 2 – Use of the Community Facilities

Community Services 3 – Community Welfare Fund

Elected Members 1 – Policy Development and Review

Elected Members 2 – Donations to Community Organisations, Other Groups and Persons

BACKGROUND

Council Policies are high-level statements articulating the intent of the Shire's strategic objectives and provides high level guidance for the Shire's operations.

They are developed by senior management in accordance with feedback from operations staff. They aim to strengthen good governance and support consistency in decision-making and outcomes.

COMMENT

The Policy Manual requires a review every two years for best practice. The policies tabled for consideration were adopted in 2022.

Whilst policy review is not a statutory requirement, unlike local law reviews which are to be done at least once in seven years, regular formalized reviews ensure that policies are kept updated and relevant to any changes in the local government space.

There is a requirement however to ensure that a local government's policies meet with recent standards set in the Local Government (Administration) Amendment Regulations 2021 which Shire ensured with resolutions to adopt several pro-forma policy documents from WALGA for its members for this purpose mid-2021.

FINANCIAL IMPLICATIONS

None

STRATEGIC IMPLICATIONS & MILESTONES

Local Government (Administration) Regulations 1996

Local Government (Administration) Amendment Regulations 2021

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 10.5.1.1 Administration 1 - Agendas and Minutes of Council Meetings
- 10.5.1.2 Administration 2 - Enforcement of Legislation
- 10.5.1.3 Administration 3 - Manager Conditions
- 10.5.1.4 Administration 4 - Translation Policy
- 10.5.1.5 Administration 5 - Vehicle and Plant Allocation and Usage

- 10.5.1.6 Community Services 1 - The Islander Editorial Policy
- 10.5.1.7 Community Services 2 - Use of the Community Facilities
- 10.5.1.8 Community Services 3 - Community Welfare Fund

- 10.5.1.9 Elected Members 1 - Policy Development and Review
- 10.5.1.10 Elected Members 2 - Donations to Community Organisations, Other Groups and Persons

Authority

Local Government Act 1995 (WA) (CI) Part 5 – Administration
Local Government (Administration) Regulations 1996
Local Government (Financial Management) Regulations 1996

AD 1

AGENDAS AND MINUTES OF COUNCIL MEETINGS

Objective

- To ensure that there are clear processes for administering the local government in accordance with the Local Government Act
- To ensure statutory requirements regarding the preparation of agendas and minutes of council meetings are met as a minimum
- To ensure statutory requirements regarding public notice and access to information about council meetings are met as a minimum
- To provide for the timely preparation of agendas and minutes and their circulation to councillors

Policy

Preparation and Circulation of Agendas

1. The CEO will prepare agendas for Ordinary, Special and Committee meetings of Council.
2. “Agenda” means the formal notice of items to be dealt with by the meeting including any reports or documents produced by the local government for presentation at the meeting.
3. Agendas will be prepared in accordance with the Act and Regulations, having regard to the type of council or committee meeting convened.
4. The CEO will create and maintain procedures setting out the manner in which agendas will be prepared, noting all relevant sections of the Act and Regulations applicable to the type of council meeting the agenda has been produced for.
5. Papers and documents that accompany an agenda item that deals with any of the matters listed in section 5.23 (2) of the Act will be distributed to councillors or committee members in a separate bundle and clearly marked “private and confidential – local government information not available to the public”.
6. In the case of Council meetings, agendas will be circulated to councillors and committee members no later than 3 days before a meeting.
7. In the case of Special meetings, the CEO will circulate the agenda to councillors with the maximum notice possible.
8. The CEO will ensure that agendas of meetings and reports and other documents that are to be tabled at the meeting are available for public inspection at the same time as the agenda and documents have been made available to councillors; provided that reports and documents do not have to be made available to the public where in the CEO’s view the reports or documents relate to matters listed at section 5.23 (2) of the Act or are otherwise considered private.

9. The CEO will ensure that the public are notified of the agenda of each Ordinary meeting of council.
10. Where practicable, the CEO will ensure that Special meetings of council are notified to the public via a public notice in accordance with the Regulations unless urgent and extraordinary circumstances exist.
11. An urgent or emergency meeting can be initiated under the following circumstances:
 - (a) A natural disaster occurred within Christmas Island;
 - (b) The death, serious injury or the like of any Councillor or Senior Officer or other significant person, which would affect the normal operation of the Council or the organisation as a whole; or
 - (c) Any other reason which may have a major impact on the Council, the organisation or the community and cannot wait until the next scheduled meeting of the Council.
12. In the case of an emergency, the Chief Executive Officer or, in their absence, a Senior Officer, may call or postpone a meeting of the Council, without the necessity to comply with the above clauses provided reasonable attempts are made to notify every Councillor.
13. The Chief Executive Officer or Senior Officer must submit a full written report of the circumstances requiring their action to the next Ordinary Meeting of the Council.

Preparation & Circulation of Minutes of Meetings

1. The CEO will prepare minutes of Ordinary, Special and Committee meetings of Council.
2. These minutes will be prepared in compliance with the Act and Regulations and best practice guidelines promulgated by the WA Local Government Association from time to time.
3. The CEO will create and maintain procedures setting out the manner in which unconfirmed minutes will be prepared, noting all relevant sections of the Act and Regulations applicable to the type of council meeting the minutes have been produced for.
4. Unconfirmed minutes of Council meetings will be circulated to councillors within 10 business days following the meeting or sooner if practicable.
5. Unconfirmed minutes of committee meetings will be circulated to committee members within 5 business days following the meeting or sooner if practicable.
6. In accordance with the Regulations, unconfirmed minutes of Council meetings will be made available for public inspection within 10 days of the meeting, or sooner if practicable.

7. Unconfirmed minutes of committee meetings will be confirmed prior to presentation at Council meetings for consideration of any recommendations made by the committee meeting.
8. Unconfirmed minutes of council meetings will be presented to the next Council meeting for confirmation.

Key Performance Indicators

The extent to which adherence to the timeframes for the production and distribution of agendas and minutes is met

Councillor and committee member satisfaction with the quality and timeliness of agenda and minute preparation

Any public comment about access to information about council and committee meetings and documents and papers associated with those meetings

Keywords

Council, committee, meetings, agendas, minutes

Related Policies

Related Procedures/ Documents

Agenda & Minutes Procedures

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	12/11/2002	CEO	09/02			2.11.25
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.25
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.25

Authority Local Government Act 1995 (WA)(CI)
Local Government (Miscellaneous Provisions) Act 1960 (WA) (CI)
Local Government (Functions & General) Regulations 1996 (WA)(CI)

AD 2 ENFORCEMENT OF LEGISLATION

Objective

- To ensure the effectiveness of laws the Shire is obligated to enforce
- To ensure laws are enforced in a consistent and equitable manner
- To ensure that the Shire, where appropriate, makes all reasonable attempts to find solutions that do not involve persons summonsed to appear in court or liable to pay fines
- To provide guidance to authorised persons

Policy

Community Education

Prior to the making of a new local law a full education program is to be put into place to inform the community of the details of the law. The education program is to take place over a period as determined by Council and be the subject of articles in the Islander. Each article is to be translated into Mandarin and Bahasa Malay.

Serving of Summons

1. No person is to be served with a summons unless it is authorised by the CEO.
2. In determining whether the summons should be issued, the CEO must be satisfied that:
 - adequate evidence exists that an offence was committed;
 - in the case of infringement notices and notices under the Local Government Act 1995 (WA)(CI) and the Local Government (Miscellaneous Provisions) Act 1960 (WA)(CI), the procedures set out in this policy have been followed; and
 - in other circumstances, every reasonable effort has been made to remedy the situation.
3. All summonses must be delivered to the recipient in accordance with the Justices Act 1902 (WA)(CI).

Prescribed Offences and Infringement Notices

1. Infringement notices may only be issued by authorised persons for prescribed offences.
2. Where an infringement notice is not paid within the prescribed period of 28 days, the offender is deemed to have chosen to settle the matter in court. A report is to be presented to the CEO recommending that a summons be issued. Where the fine is paid before a decision of the CEO, this must be brought to the attention of the CEO so that it may be taken into consideration when making the decision.

3. The sum of the fine shall be decided jointly between the CEO and the Council Officer (if any) who wish to issue the fine upon the member of the public; this sum must be within the range in the relevant local government legislation.

For example, extract from the CI Local Health Laws (2010) Amended, the Shire CEO and the Council Officer wishing to issue a fine for a first offence under (2)(a)(i) must jointly decide on a fine between \$100 and \$1,000.

PART 10 - OFFENCES AND PENALTIES

Division 1 - General

Penalties

- 10.1.1 (1) A person who contravenes a provision of these Local-Laws commits an offence.
- (2) A person who commits an offence under subsection (1) is liable to -
- (a) a penalty which is not more than \$1,000 and not less than -
 - (i) in the case of a first such offence, \$100;
 - (ii) in the case of a second such offence, \$200; and
 - (iii) in the case of a third and subsequent such offence, \$500; and
 - (b) if the offence is a continuing offence, a daily penalty that is not more than \$100 and not less than \$50 for each day during which, the offence continues.

-
4. Infringement notices are not to be issued on a daily basis for continuing offences.

People are to be given 28 days to pay the infringement notices given to them before any daily fines can be incurred (for example under 10.1.1 (2)(b) of above).

The CEO must authorise the Council Officer who issued the original infringement to have the daily fine incur and accrue. Written correspondence must be served unto the infringement notice holder at the end of the 28 day period that daily fines have been approved by the CEO before the daily fines can start accruing.

5. Where an offence continues for 42 consecutive days then the offence must be dealt with by presenting a report to the CEO recommending that a summons be issued. Where the fines are paid and/or the offence ceases before the issue of the summons this must be brought to the attention of the CEO so that it may be taken into consideration when making the decision.

Notices under the Local Government Act 1995 (WA)(CI) and the Local Government (Miscellaneous Provisions) Act 1960 (WA)(CI)

1. Where, in the opinion of the Chief Executive Officer, a matter of urgency exists then a notice may be issued immediately without any warning.
2. Where the person does not comply with a notice referred to above and works are required to be carried out, the Chief Executive Officer is authorised to ensure those works are effected and to recover any costs incurred by the Shire as a debt.

3. Where the circumstances are not of an urgent nature, the following steps must be taken before issuing a notice;
 - a. other remedies, if they exist, must be pursued to a reasonable extent;
 - b. an initial, if possible verbal, request to do whatever is necessary in the circumstances is to be made to the relevant person;
 - c. if the person takes no action within 7 days then prior to 14 days elapsing since the initial request, the person is to be handed with a formal request in writing to take appropriate action;
 - d. if the person again takes no action within 7 days of the written request then prior to 14 days elapsing since the formal request, the person is to be handed with a written warning requiring appropriate action;
 - e. if after a further 7 days the person takes no action then a notice may be issued.
4. Should the person not comply with the requirements of the notice then a report is to be presented to the CEO recommending that a summons be issued. The report should also identify whether any works necessary should be carried out by the Shire and the costs recovered for the relevant person. Where the person complies with the notice before the issue of the summons this must be brought to the attention of the CEO so that it may be taken into consideration when making the decision.
5. Wherever possible, the Chief Executive Officer is to ensure the Shire President is informed of any intention to serve a notice. Where this is not possible the Shire President is to be informed at the earliest opportunity after the notice is issued.

Offences Other than Prescribed Offences

1. Prior to preparing a report to the CEO recommending a summons be served on a person found committing an offence the following steps must be taken;
 - a) other remedies, if they exist, must be pursued to a reasonable extent;
 - b) an initial, if possible verbal, request to do or refrain from doing whatever is necessary in the circumstances to ensure the offence does not continue or is repeated is to be made to the relevant person;
 - c) if the person takes no action or does not refrain or repeats the offence then the person is to be handed a formal request in writing to do whatever is necessary in the circumstances to ensure the offence does not continue or is repeated;
 - d) if the person again takes no action or does not refrain or repeats the offence then the person is provided with a written warning requiring to do whatever is necessary in the circumstances to ensure the offence does not continue or is repeated
 - e) should the person not comply with the requirements of the written warning then a report is to be presented to CEO at its next meeting recommending that a summons be issued.
2. Where more than twelve (12) months elapses between a repeat of an offence, the process above is to begin from the first step.
3. At least fourteen (14) days must elapse between the steps detailed in point 1 above to allow the person reasonable time to remedy the situation.

4. Where the circumstances warrant it, other means to remedy the situation, such as involving the social worker, the police or the offender's peers, should be considered and used if considered appropriate. This may occur at any time during the above process.

Impounding

1. Impounding may only take place in accordance with the provisions of Subdivision 4 of the Local Government Act 1995 (WA)(CI).
2. Impounding may only be arranged by an employee authorised to do so.
3. Animals are only to be impounded where they pose a threat to public health or safety (eg: wandering the street/public places unattended).
4. Vehicles may only be impounded in the following circumstances:
 - a. Where the vehicle is parked in a public place contrary to a local law or regulation; and either
 - (i) the location of the vehicle creates or is likely to create an unsafe situation or the vehicle is causing an obstruction; or
 - (ii) the vehicle has been issued with an infringement notice and the offence has continued for at least 42 days; and
 - (iii) the vehicle appears to be abandoned or is in a poor state of repair; or
 - (iv) the vehicle has no discernible means of identification; and
 - (v) the owner of the vehicle is not able to be located after using reasonable efforts to do so.

and
 - b. Where suitable facilities exist for the transportation and holding of the vehicle.
5. Goods other than animals and vehicles may only be impounded with the approval of the CEO and where suitable facilities exist for the transportation and holding of the goods.

Key Performance Indicators

The number of infringement notices issued
The number of notices issued
The number of summonses served
The number of repeat offenders

The extent to which the Shire observes the policy and procedures Any public comment about access to information about council and committee meetings and documents and papers associated with those meetings

Keywords

Law, enforcement, summons, infringement, impounding

Related Policies

Parking Local Law
Health Local Law
Dog and Cat Local Law

Related Procedures/ Documents

Agenda & Minutes Procedures

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	24/04/2004	CEO	34/04			2.11.24
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.24
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.24

AD 3	DIRECTOR CONDITIONS
-------------	----------------------------

Objectives

- Provide standard conditions for Directors above those contained in the Shire of Christmas Island – UCIW Enterprise Agreement 2023-2027
- Enable Council to set and review conditions in accordance with the Local Government Act 1995 (WA) (CI)

Policy

General Principles

1. Consistent with the Shire of Christmas Island – UCIW Enterprise 2023-2027, Director Positions are those classified at Levels 8 to 11 of the classification structure. Positions at these levels can be subject to negotiated salaries and salary packaging.
2. Council recognises that employees employed in these levels are professional employees with managerial responsibilities that require attendance to work matters beyond the ordinary operating hours of the Shire. For these reasons a number of additional conditions apply to this group of employees.

Professional Association Fees

3. The Shire will reimburse the cost of relevant professional association memberships up to a maximum amount of \$650 per year on the provision of receipts.
4. The maximum amount will be reviewed as required; taking into consideration any increases to relevant membership fees in the period and the extent to which managers are utilising this entitlement.
5. The Chief Executive Officer will refer any recommended change to the maximum amount to Council.

Use of Shire vehicles

6. Where a Director Position employee is allocated a vehicle for work purposes, they will be entitled to private use of this Shire vehicle within the terms of the Shire's vehicle policy as determined from time to time.
7. The Chief Executive Officer is delegated with the authority to make a decision whether to allocate management employees with a vehicle or not.

Subsidised Housing

8. The Shire will provide subsidised housing for employees who are recruited off-Island and may also do so for employees recruited on-island at the CEO's discretion.

9. The type of housing provided will be at the discretion of the Chief Executive Officer but will ordinarily be provided from the Shire's housing stock.
10. Director Position employees in subsidised housing will contribute towards their accommodation at the rate of-
 - \$209.50 per fortnight for single room accommodation
 - \$349.31 per fortnight for house accommodation
11. The level of contribution from employees will be reviewed from 1 July 2025 in accordance with the percentage increases in wages for the corresponding year.
12. Employees in subsidised housing will be responsible for all utility costs (including connection to their premises in their own name), breakages and the like consistent with tenants' responsibilities under the Residential Tenancies Act 1987 (WA). However, employees will not be required to enter into a formal tenancy agreement with the Shire or to lodge a bond with the Shire. The Shire, as landlord, will ensure that housing provided is of a satisfactory standard and that employees can expect quiet enjoyment of the housing provided.

Negotiated Salaries

13. The CEO has the authority to decide whether or not to enter into negotiations with a management employee about their salary.
14. The scope for considering the amount of a negotiated salary will be within the following parameters:

EA 2023-2027 PROVISION	SCOPE/NEGOTIATED SALARY VALUE
<u>Clause 16.6.3 (a)</u> The range of responsibilities inherent in the position including the size and range of work of the section as measured by revenue and/or expenditure, number of employees, number and range of clients, range of programs, or any other relevant factors.	Depending on significance, up to \$1,000 above the minimum classification rate.
<u>Clause 16.6.3 (b) & (c)</u> The requirement to attend Council meetings and the requirement to work management hours, having regard to the extent to which the hours of work provision adequately compensates for this requirement.	Depending on significance, up to \$1,000 above the minimum classification rate.
<u>Clause 16.6.3 (d)</u> Negotiated change to the number of RDOs taken and the way in which such days are taken off.	Up to cost saving per day change.
<u>Clause 16.6.3 (e)</u> Any requirement to deputise for higher positions and the extent to which this occurs. [NB HDA not paid when a negotiated salary	Up to cost of HDA paid in previous year(s) on an average annual basis.

includes recognition for this component].	
<u>Clause 16.6.3 (f)</u> Whether the contract of employment is fixed term or continuous.	Up to 10% above the minimum for the 1 st range of the minimum classification rate.

15. The CEO is delegated the authority to negotiate and apply a salary above the minimum rate where the negotiated salary is within the salary range set by the Council. For example, if the Council endorsed that a management position is to be advertised at the salary range \$75,000 - \$80,000 then the CEO can negotiate a salary up to \$80,000 without requiring Council endorsement.
16. Where the CEO proposes a salary above the maximum set by Council or where there is no benchmark set by the Council for the position, the CEO must recommend the salary proposed to Council. In considering such a recommendation, Council will have regard to the parameters used by the CEO.
17. Where a negotiated salary is agreed, increments will apply to that salary, taking into account their years of service and performance over that period.
18. General flat or percentage wage increases available through the Enterprise Agreement will apply to a negotiated salary.

Relocation Conditions

19. The Enterprise Agreement provides for relocation costs to and from the Island for employees recruited from the mainland. For employees to which this condition applies, the terms of relocation will be as follows:
 - (a) On termination, an employee must leave the Island within 6 months of the termination date to be eligible for relocation payments. The employee still has to contribute the fortnightly rent contributions as per section 12 during this time.
 - (b) If the employee decides to terminate their contract within the initial term, and less than two-thirds of that term has been worked, the employee will be responsible for their own relocation costs.
 - (c) If an employee's contract is extended such that the term of employment is at least 5 years, or they become permanent, relocation costs will be paid to any nominated place on the mainland irrespective of where the employee was recruited from or that the nominated place is a greater distance than the original place of recruitment.

Recognition of Management Hours – Flexible Leave

22. Directors are entitled to flexible leave in addition to other leave entitlements, subject to the following provisions:
 - (a) Flexible leave amounts to a total of 10 days per year plus an additional 3 days to be taken during the Christmas shutdown.
 - (b) Directors are not entitled to be paid out in lieu of this leave.

- (c) Flexible leave will not accumulate from year to year.
- (d) For the purpose of calculating the balance of flexible leave, a year means from 1 January to 31 December. While flexible leave may be taken when due on a pro-rata basis, no advanced flexible leave can be taken.

Mobile Phone Provision

23. Where an employee is issued a mobile phone by the Chief Executive Officer for use, the employee shall follow the operational mobile phone usage policy set by the CEO and applicable to all employees who are issued mobile phones by Council, or who utilise a Council mobile phone.

Primarily, personal calls on a work phone are to be kept to a minimum, with the cost of all personal calls and messages reimbursed to the Shire at the end of each billing period via the Finance section.

Variation to Director Conditions

24. The CEO is to notify Council of any proposed variations to Director conditions before they are to be applied in an employment agreement with a Director.

Key Performance Indicators

The extent to which the policy is applied effectively

Keywords

Director, above Enterprise Agreement conditions

Related Policies

Related Procedures/
Documents

EM 7 – Council Employment Policy

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	9/01/2001	CEO	05/01			2.11.9
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.9
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.9

Authority Local Government Act 1995 (WA) (CI) Part 5 – Administration,
Division 2
Local Government (Administration) Regulations 1996
Local Government (Financial Management) Regulations 1996

AD 4 TRANSLATION POLICY

Objective

- To support the dissemination of information to the Malay language and Chinese language speaking communities of Christmas Island.
- To maintain and enhance engagement with all residents through communications in the major community languages.

Policy

1. This Translation Policy of the Shire of Christmas Island is about written translations of documents produced by the Shire in English that are able to be translated into Mandarin and Bahasa Melayu. This policy also refers to occasions when interpretation assistance is provided. For the purposes of this policy, interpretation is a verbal and not a written form of communication.
2. Documents to be translated include:
 - All public notices,
 - Summaries of local laws and plans,
 - Shire information published in *The Islander*; such as articles by the Shire and advertisements for Community Assistance Grants, Shire programmes and activities,
 - Other documents directed by the CEO or the Council.
3. Translations of Local Laws and plans such as Town Planning Schemes, Land Planning Schemes, and Strategic Plans (such as the *10 Year Strategic Community Plan*) shall be produced in the form of summaries.
4. Translations shall be made available for online and offline dissemination.
5. Verbal interpretation and explanation of the full documents in community languages shall be available by appointment. Interpretation and explanation in community languages of public access documents such as minutes of Council meetings shall be available by appointment.

Key Performance Indicators

The amount of feedback formally and informally received by Council on the accuracy and availability of translations.

Keywords

Council, committee, meetings, agendas, minutes, translation

Related Policies

**Related Procedures/
Documents**

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	25/08/2015	CEO	87/15			2.11.31
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.31
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.31

AD 5	VEHICLE AND PLANT ALLOCATION AND USAGE
-------------	---

Objective

- Provide standard conditions of use of Shire vehicles and plant by employees.
- Ensure that the usage and maintenance of Shire vehicles maximises the delivery of services to the community.

Policy

Application

This policy applies to:

1. All employees of the Shire of Christmas Island other than the Chief Executive Officer.
2. All cars, utilities, trucks or other moveable plant operated by the Shire of Christmas Island.

Allocation of Vehicles and Plant

1. The CEO shall allocate vehicles and plant to specific operational areas for work use.
2. Allocation to an area of operation will be based on the requirements of that section so that work can be carried out as effectively as possible.
3. Notwithstanding this allocation, all vehicles and plant will be treated as pool items to the maximum extent possible for use by any operational area.
4. Supervisory staff is responsible for coordinating and organising access to vehicles and plant for their section's work purposes in a co-ordinated and effective manner.

Conditions of Use

Use of any Shire of Christmas Island vehicle or plant is subject to the following conditions:

1. Smoking in Shire vehicles and plant is not permitted.
2. Vehicles and plant shall be identified by the Shire logo.
3. When not in use, keys shall be removed and vehicles and plant shall be kept locked.
4. Modifications of vehicles and plant without proper authorisation are not permitted.
5. The driver/operator must have a current licence or qualification to operate the particular vehicle or item of plant.
6. Vehicles must not be driven in a reckless manner, nor whilst the driver is under the influence of intoxicating liquor or drugs.

7. Vehicles and plant must be kept in a clean and tidy condition.
8. Pre-start checks shall be conducted and recorded on the appropriate form to ensure vehicles/plant is in a suitable working condition prior to use to ensure the asset value is protected and the safety of employees is not put at risk during normal use.
9. Faults, problems, damage or accidents with the vehicle/plant shall be recorded on the appropriate form and reported to the work section supervisor or officer responsible.
10. Plant/vehicles shall be made available for scheduled maintenance when required. Officers will make their own arrangements for a replacement vehicle during ssscheduled maintenance.
11. Use of Shire vehicles and plant to conduct private commercial business is not permitted.

Commute Use of Vehicles

1. At the discretion of the Chief Executive Officer, an employee may be offered commute use of a vehicle.
2. Commute use means the Shire vehicle may only be used by the nominated employee to drive to and from work or on callout or overtime work.
3. Other use of the vehicle by the nominated employee outside of ordinary working hours is not permitted.
4. The nominated employee is responsible for the safe garaging of the vehicle.
5. The nominated employee will leave the vehicle at the Shire Depot on the commencement of annual, long service or other planned leave;
6. The nominated employee will return the vehicle to the Shire Depot where requested in the case of unplanned leave such as sick or family leave;
7. The employee shall sign an agreement for the commuter use of the vehicle;
8. Where the employee breaches the agreement, the employee will be subject to disciplinary procedures in accordance with the operative industrial agreement.

Private Use of Vehicles

1. At the discretion of the Chief Executive Officer, an employee may be offered private use of a vehicle.
2. Private use means that the employee is entitled to use the vehicle after ordinary hours and on weekends for personal purposes.
3. The nominated employee is responsible for the safe garaging of the vehicle.
4. The nominated employee's spouse is entitled to use the vehicle provided they have a current driver's licence.

5. The nominated employee cannot authorise any other person to use the vehicle for private purposes;
6. The nominated employee will make their vehicle available for pool use during ordinary working hours as required.
7. The employee will leave the vehicle at the Shire Depot upon commencement of annual, long service or other planned leave taken off Island.
8. The vehicle can be retained for any on Island leave, provided operational requirements are met;
9. Employees will contribute for private use of the vehicle in accordance with the operative industrial agreement and/or employment contract.
10. Where the employee breaches the agreement, the employee will be subject to disciplinary procedures in accordance with the operative industrial agreement and/or employment contract.

Commute Use and Private Use Forms

1. All staff who receives Commute Use or Private Use of a work vehicle is to complete the respective form available at human resources before commencing use of vehicle.

Key Performance Indicators

Keywords

Related Policies

Related Procedures/ Documents

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	24/07/2001	CEO	108/01			2.11.8
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.8
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.8

CS1**THE ISLANDER EDITORIAL POLICY****Objective**

- To provide a fortnightly community newspaper to the public as a community service and for the amenity of the community
- To provide a vehicle for publishing information relevant to the Shire's operations, including wherever possible to meet the statutory obligation to publish certain Shire information in a "newspaper circulating in the district"
- To obtain financial contributions to the publication through newspaper sales and advertising, recognising that such financial contributions are not full cost recovery

Policy

A. General Policy

1. *The Islander* newspaper is a community newspaper. This means that it is not a local government publication to ratepayers but is a community publication to the whole community.
2. The Shire will publish *The Islander* newspaper on a fortnightly basis or more often if the need arises.
3. As a community publication the Shire invites editorial contributions and advertising from the community, and charges fees for purchasing copies of *The Islander* and advertising goods and services. Fees and charges are set each year within the Shire's Annual Budget.
4. The CEO is designated as the Editor of *The Islander*. The Council is the Publisher.
5. The Editorial Group, comprising the President, a Councillor nominated by the Council, the Manager of Governance, CEO and the Manager of Community Services, will oversee the editorial content of *The Islander*. The committee may invite any other person to assist or advise the committee as required from time to time.
6. Editorial content means unsolicited articles and letters submitted by the public, solicited articles, articles prepared by the Shire, bulletins, public notices, community information such as broadcasting programs and calendar of events, and advertisements. In each case, as guided by this policy, the Editorial Group will determine/identify the category of editorial content submitted.
7. The President, as representative of the Council as the Publisher, has the final decision on editorial content.
8. The Editorial Group shall meet two days prior to the publication date to edit the draft.

9. Following the finalisation of the draft by the Editorial Group, no further changes are to be made to the draft except for minor corrections to spelling and grammar.

B. Editorial Policy

1. The Shire will publish articles, including views and opinions, in *The Islander* where such material submitted is accurate and/or factual, is not defamatory or inflammatory, and the author or source of the material is identified.
2. “Defamatory” means any statement, opinion, article or other material that, if published, may find a complaint of defamation proved against the Islander.
3. “Inflammatory” means any statement, opinion, article or other material that, if published, may be considered to be offensive to sections of the community for reasons of gender, race or religious conviction; or material containing derogatory references.
4. “Accurate and/or factual” means material that appears on the face of it to be
 - Based on proper research, investigation, or known information
 - When using quotations or source information, that it accurately references such quotations or sources
 - Truthful, or not false or misleading or deceptive
 - In the case of advertising material, meet the standards set out in the advertising policy
5. “Identification of source or author” means sufficient detail to know who has written an article, where the person resides, and where the article was previously published and any copyright requirements (in the case of re-printed articles).
6. In some circumstances the name and address of an author will not be published, but the details must be supplied in the first instance.
7. The Editorial Group has the right to edit or refuse to publish articles submitted.
8. In the case of edited articles, the author or source of the article will be advised of the required edits and asked whether or not they still want their article published. The author or source will be given the opportunity to withdraw and re-submit an article if they don't accept the proposed editing of the article.
9. In the case of letters to the editor, the letter will either be accepted or rejected.
10. The following general disclaimer will appear in each edition of *The Islander* that “The material published in *The Islander*, does not necessarily reflect the views of the Shire of Christmas Island, nor does the Shire of Christmas Island take responsibility for any errors or omissions in articles submitted for publication by external sources.
11. It will also publish its editorial policy statement in each edition of *The Islander* in the following terms:

“The Shire reserves the right to edit or refuse any articles submitted for publication. Letters to the editor will either be accepted or rejected. Items need to be:

- Accurate and/or factual
- Not defamatory or inflammatory
- Identified by author (including letters to the Editor)

A full copy of *The Islander* policy is available from the Shire on request.”

C. Advertising policy

1. In recognising that *The Islander* is a reliable means of advertising goods and services as well as publishing bulletins, notices and community information, the Shire will work to maximise its use through:
 - Maintaining a regular schedule of publication
 - Advertising publication deadlines
 - Facilitating electronic means of submission of articles and information
 - Maintaining a reasonable pricing structure for paid advertisements
2. Where a commercial or community advertisement is submitted, the Shire requires that the advertisements (where applicable):
 - Do not contravene the Trade Practices Act (false or misleading advertising) or other relevant laws
 - Does not encourage the breaching of any laws
 - Are truthful
 - Are clearly distinguishable as advertisements. If produced in an editorial style, the word “Advertisement” must be prominently displayed at the top of the copy
 - Do not disparage identifiable services, products or competitors in an unfair or misleading way
 - Do not contain anything which, taking into full account both the nature of the specific readership and generally prevailing community standards, is likely to cause serious offence to the community or a significant section of the community.
3. As a general rule all of the following types of material will be treated as paid advertising for the purposes of this policy:
 - Commercial advertisements, include private “for sale” notices
 - Public bulletins and notices from all Government sources including Department of Infrastructure and Regional Development, other Government Departments and service delivery providers to Government or Community.
 - Program or course details from community or not for profit organisations where any fees are payable for such courses or programs.
 - Tourism information including flight schedules
 - Job advertisements and expressions of interest
 - One-off community events that incur entry charges or other fees
4. As a general rule all of the following types of material will be treated as ‘free of charge’ advertising/community information for the purposes of this policy:
 - Community organisation notices of AGMs and meetings
 - Community organisation information of community interest for free activities only; paid entrance to programs or events are to be charged unless the monies are going towards charitable cause.
 - Public interest information such as weather details, emergency services details, requests for blood donations etc
 - Religious and cultural notices
 - Funeral, “In Memoriam” or “thank you” notices

- Any notices where the community organisation can demonstrate an inability to pay
5. Where there is any doubt about what category an advertisement of notice falls into, the Editorial Group will decide.
 6. The Shire will explore ways in which it can effectively and efficiently process advertising sales revenue collection.
 7. Incorporated and Unincorporated Community Groups will have the opportunity to register their organisation for free advertising. Advertising space will be given only for notice of events and programs that support community development. Community Groups can register with the Manager of Community Services.

Free advertising is subject to fair use in terms of size and frequency of space utilised as decided by the Editorial Group.

D. Distribution Policy

1. In recognition of the fact that the Shire requires financial contributions towards *The Islander*, the Shire will charge a nominal fee to purchase *The Islander*. This charge is levied on an “honour system” basis. From time to time the Shire will publish details about the extent to which the community is respecting the honour system.
2. The Shire will distribute *The Islander* to the community through as many outlets on-Island outlets as possible. The Shire will continuously seek ways in which to improve its distribution and return system, for example, through direct purchase or by commission sales through local outlets.
3. The Shire will monitor changes in population on the island and vary the amount of copies of *The Islander* produced accordingly.
4. In recognition of the fact that *The Islander* contains information about the Island of interest to ex-residents and off-island organisations, the Shire will distribute copies of *The Islander* to those on a mailing list. The mailing list includes individuals who subscribe to *The Islander* as well as to off-Island organisations and individuals targeted by the Shire to receive complementary copies of *The Islander*.

E. Shire Content Contribution

1. The Shire will maximise its use of *The Islander* as a means of publishing information and views about its activities, actions and undertakings. This includes, but is not limited to, publishing a President column, publishing public notices, providing news from work sections, reporting on decisions of Council of general interest, and otherwise providing Shire information considered to be of general, public or community interest.
2. The CEO will produce a column about council services and issues.
3. In order to ensure information is published about on-Island activities and events, the CEO may engage suitable persons to produce articles for the front and back page of *The Islander* on a paid basis.

4. The Shire will also encourage community members to contribute information, articles and letters of general interest.
5. Without limiting discussion within the Editorial Group about all material published in *The Islander*, the elected members on the Editorial Group will be responsible for dealing with all material submitted for publication in *The Islander* by elected members. The CEO will advise his opinion as to the need for legal advice about any material to be published.
6. The Shire will arrange translation for Shire articles in *The Islander* as determined by the Editorial Group and the current Shire Translation Policy (see section AD4)
7. A quarterly report will be prepared and submitted to the Editorial Committee on the number of issues sold for the purposes of determining print runs required from time to time.

Key Performance Indicators Extent to which the community purchases copies of *The Islander* distributed. Timeliness of production of each issue. Extent to which Editorial Group applies the policy. Community feedback

Keywords The Islander
Media
Editorial & Advertising

Related Policies Corporate Business Plan, Community Strategic Plan

**Related Procedures/
Documents**

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	27/5/2014	CEO	50/14			2.11.3
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.3
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.3

CS 2	USE OF COMMUNITY FACILITIES
-------------	------------------------------------

Objective

- To provide facilities to the community for cultural, recreational, sporting and other activities as required
- To provide facilities for civic purposes and other community services as co-ordinated through the Shire
- To manage the facilities in a way that ensures equitable, appropriate and affordable access to the community
- To maximise community use of facilities through planned asset maintenance and upgrade, promotion of the availability of facilities, booking planning and related strategies
- To generate income from the use of facilities to partially fund maintenance and upkeep of the facilities

Policy

General

1. The Shire Manager of Community Services is the contact point for the community to liaise with Shire on use of Community Facilities. Current community facilities are Poon Saan Community Hall and George Fam Centre meeting rooms.
2. Council will manage community facilities on behalf of the community for the amenity of the community. Amenity of the community means both direct uses by community organisations and community members and for civic and other community services provided or coordinated by the Shire.
3. Council will maintain management of current facilities and will seek to expand community facilities under its management wherever possible and appropriate.
4. Council will work with the Commonwealth to negotiate the best arrangements under which Council will own and/or manage these facilities.
5. Council will set fees and charges for use of community facilities through its annual budget. Council will determine fees and charges for new facilities on a needs basis between annual budgets. Fees and charges will not be levied on a cost recovery basis; rather fees and charges will go towards the maintenance and upkeep of the facilities.
6. Council will maintain all insurances and indemnities required and keep the facilities in a good condition to ensure safe access and use by the community.

Conditions of Use

Priority of access and use of community facilities will be given as follows:

- Community activities by community groups (eg community festivals, cultural and religious events, school holiday recreation programs, public meetings, local and Federal government elections)

- Private or club activities by community groups (eg sports and leisure events, training courses and meetings)
 - Private community use (eg weddings and other private functions)
 - Commercial use (eg trade fairs, promotion of products and services)
7. Notwithstanding any request for use or access, the Shire reserves the right to refuse any such request or to cancel a booking once made for any reason.
8. Access to community facilities will be on the following general terms (where applicable):
- No use or access of the facility without the prior agreement of the Shire.
 - All air conditioners, ceiling fans and lights must be turned off when not in use/at the end of hire/use period.
 - The facility must be locked when not in use/at the end of hire/use period.
 - The facility must be returned in good and clean condition. In the event of any damage or a requirement to do additional cleaning, the user will be responsible for the cost incurred.
 - Two working days notice of cancellation must be a given or fee will be charged (where applicable).
 - A deposit of \$35 must be paid for issuance of a key to the facility. This will be refunded on return of the key. The key must be returned on the next working day after the facility has been used, or sooner if arranged. The deposit fee is payable at the Community Services Section at the George Fam Centre during office hours.
 - No fixtures or fittings can be placed in the facility without prior advice to and permission from the Shire.
 - The Shire must be advised of any proposed activity in the facility that requires a permit or licence (eg fire crackers, selling of alcohol, food stalls).
 - The Shire reserves the right to refuse or cancel facility hire if the Shire believes any proposed activity in the precinct is dangerous, hazardous or affects the amenity of the facility.
9. Keys are provided on the basis that they are for the specific use of the facility only.
10. In the case of regular or recurrent users, keys will be able to be kept rather than returned between uses on the basis that the keys are not given to anyone else to use, and a maximum of 2 keys are issued to the organisation concerned.
11. Invoices will be issued requesting advance payment for all regular and block bookings for use of the facility and must be paid according to the terms and conditions as indicated on the invoices.
12. Should payment for use of the facility not be complied with, the Shire reserves the right to deny access to its facility and replacement of new locks at the costs of the users.

Free of Charge Use

13. In certain circumstances the Shire has the right to provide access to facilities on a free of charge basis. Free of charge access will only be considered in the following circumstances:

- The activity for which the facility is required is a community activity by a community group; that is, it is open to any member of the community to attend; and
 - The activity is free of charge
14. The Chief Executive Officer is delegated the authority to determine free of charge use on a case-by-case basis. Free of charge use can be agreed on a one-off basis for a particular event or for a period of up to one year in the case of regular or recurrent use. Regular or recurrent use means at least twice per month.

Storage Facilities

15. In certain circumstances use of ancillary facilities such as storage areas can be included in facility hire charges or free of charge use. As a general rule storage facilities would only be available for recurrent or regular community group users of a facility on the following terms and conditions:
- The Shire will allocate the storage area
 - The Shire will have the right to withdraw or change storage area use, including requiring storage areas to be shared, to accommodate other needs
 - The Shire will have first call on storage areas for its own use
 - No appliance or other fixture or fitting can be installed in a storage area unless the Shire grants permission
 - Misuse of a storage area will result in withdrawal of access
 - Keys will be made available to be held by the regular or recurrent user provided that the key deposit is paid and the other key use conditions are adhered to.

In all other circumstances storage fees will apply as per the fee schedule.

Community Facility fees and charges

16. The fees and charges for use of community facilities shall be the rates as fixed by the Shire of Christmas Island in its Annual Fees and Charges Schedule. Details of the fees and charges applicable to Use of Community Facility are obtainable from the Shire.

Community Gazebos, Playgrounds and BBQ areas

17. The Shire of Christmas Island manages the Foreshore Padang, Prickle Park in Silver City, Drumsite Park, Poon Saan Park, Taman Sweetland Park and several other reserves.

These park spaces and the amenities within them (BBQ areas, gazebos, play equipment) cannot be reserved by members of the public via social media or by the placing of 'reserve' signage onsite.

Persons who wish to reserve a park area, a BBQ area or gazebo in a Shire reserve must write to the CEO for permission detailing the time, date and proposed activity.

Key Performance Indicators	Extent to which community understands the policy as demonstrated by applications for use and acceptance and adherence to conditions of use
Key Words	Community Facilities Hire & Use of Facilities Free of Charge use
Related Policies Related Procedures/ Documents	Various booking forms
Delegation Level	CEO
First Adopted by Council Resolution No.	24 August 2010 127/10
Adoption Conditions	Nil
Consultation	Community to be advised of policy via The Islander. Existing regular users of community facilities to be advised of policy via a letter
Reviewed by Council Resolution No.	26 September 2017 88/17
Adoption Conditions	Nil
Changes to Policy as a Result of Review	
Date Document Updated	September 2017
Reviewed by Council Resolution No.	26 July 2022 XX/22
Adoption Conditions	Nil
Changes to Policy as a Result of Review	Section 17, detailing the requirement for members of the public to write to the CEO to request for reservation requests for private events.
Date Document Updated	July 2022
Next Review Date	July 2024

Key Performance Indicators

Extent to which the community purchases copies of *The Islander* distributed. Timeliness of production of each issue. Extent to which Editorial Group applies the policy. Community feedback

Keywords

The Islander
Media
Editorial & Advertising

Related Policies

Corporate Business Plan, Community Strategic Plan

Related Procedures/
Documents

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	27/5/2014	CEO	50/14			2.11.16
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.16
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.16

CS 3 COMMUNITY WELFARE FUND**Objective**

The purpose of the Community Welfare Fund is to provide financial support and services to people in need. The main objectives of the fund are to:

- Provide support or services to the elderly, the disabled, and the disadvantaged to assist them to meet needs that are not available from other sources.
- Provide financial support to destitute people to meet specific needs.

Policy**Background**

The Community Welfare Fund was first established during the British Phosphate Commissioners (BPC) period and was known as the Retired Employees, Widows and Orphans (REWO) Fund. The main objective of the REWO Fund was to assist all retired BPC employees and their dependents (in the case of deceased) with financial difficulties. The Fund also provided general welfare and assistance to Christmas Island residents.

When the Phosphate Mining Company of Christmas Island (PMCI) took over the mining in 1981, the fund was renamed PMCI Community Welfare Fund. The PMCI CWF had a similar role to the REWO Fund but the objectives were broader. The CWF provided general assistance to charitable organisations, medical treatments, festivals, and temple and mosque minor repairs and maintenance.

In 1985, the responsibility of the PMCI CWF was directed to the then Christmas Island Assembly. Following the dismissal of the Assembly in 1987, the CWF became the responsibility of the Christmas Island Administrator.

In 1993, the Shire accepted responsibility for the Fund and have made disbursements from it based on written requests from members of the public in times of need.

How the Fund will be managed

The CWF Management Committee will assess applications from individuals and community groups and make recommendations to Council of the Shire of Christmas Island for their approval on the allocation of funds.

The Shire President may approve recommendations by the CWF Committee for sums of up to \$1000 and report any approved applications at the next Council Meeting.

The CWF Management Committee will be elected after each Shire Ordinary Election and will form the Director of Community Services and two elected Council representatives. The Director of Community Services and CEO are to arrange for this election as an item of business at the first Ordinary Council meeting after an election.

In order to keep the Fund at a sustainable level, the Shire will need to look at donations and other means of sourcing funds. The CWF Management Committee will be responsible for sourcing and/or recommending ways to obtain additional funds.

How to Access the Fund

- Who Can Apply

Individuals and charitable organisations can make applications for Community Welfare Fund assistance.

Individuals must be bona fide residents who have lived on Christmas Island for not less than three years.

Charitable organisations must be solely concerned with meeting objectives for Christmas Islanders.

Council does not intend that the grants be used for monetary gain or profit. The intention of the grant is to help individuals, groups/organisations to meet their needs as stated in their application.

Grants will not be made where other sources of support are available. Examples of other sources of support include Commonwealth funds, WA-type grants through TOP, and Home and Community Care services.

- Level & conditions of Grant

Other than in exceptional circumstances, grants will be limited up to \$1000 per application.

In relevant cases, in-kind support to a similar value can be provided. In-kind support may include office services (printing, typing, mailing etc), technical assistance (transport or access to plant and equipment) or advice/advocacy.

Applications for funding must be received and approved prior to the associated expenses, services, activities or project taking place.

Applications must be duly signed by the individual or the relevant President of the organisation applying for the grant. Applications received without the signature(s) will NOT be accepted.

In the event that an applicant is unhappy with the outcome of their application, an appeal may be lodged to Council for further consideration.

- How to Apply

Applications for funding can be submitted to the Shire of Christmas Island at any time. Applications should be in writing and should clearly set out the circumstances of need.

Council's Community Welfare Fund Management Committee will firstly assess all Community Welfare Fund Applications. They will then be presented to a full Council Meeting for final consideration and endorsement.

Applicants are advised that the application process may take up to six (6) weeks to process, depending on Council Meeting dates. In exceptional cases, grants may be assessed more urgently.

Applications can either be emailed, faxed, posted or hand delivered to:

Office of the Manager of Community Services
 c/o Shire of Christmas Island
 PO Box 863, CHRISTMAS ISLAND, 6798

Tel: 9164 8300 ext 233
 Fax: 9164 8304
 Email: oliver@shire.gov.cx

If you require any further information or assistance in making an application, please do not hesitate to contact Council's Manager Community Services at 9164 8300.

Key Performance Indicators

Applications for assistance are considered in a timely manner
 The fund is sustained

Keywords

Welfare, need, fund, residents Editorial & Advertising

Related Policies

Corporate Business Plan, Community Strategic Plan

Related Procedures/ Documents

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	11/12/2001	CEO	179/01			2.11.15
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.15
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.15

EM 1 POLICY DEVELOPMENT AND REVIEW**Objective**

- To document the practice for the creation, approval and presentation of Council policies.
- To ensure policies are developed to meet legislative and organisational objectives and needs.
- To conduct timely review of policies in the light of legislative and organisational changes.

Policy

1. Council is responsible for the setting of policy by Council resolution. Adopted policy must be retained in accordance with the Council's document management practice and be readily available for public access.
2. All proposed policies must:
 - Have Council's approval or directive for the development of the policy;
 - Have documented Council's clearly stated policy objectives;
 - Indicate whether a "sunset" clause or time limit applies.
3. All policies will be presented as per this policy with all procedure/documents need to implement the policy attached and cross-referenced.
2. The delegation level required to implement the policy is to be clearly stated, with nominated responsible position where applicable.
4. Policy drafts accepted by the Council will be, where relevant, "Adopted in principle subject to public consultation". Public consultation will be undertaken in accordance with the Council's Consultation Policy. A report documenting the public response will be presented to Council for adoption.
5. Council will ensure that all policies are open to review at least every two years or as required to comply with legislative and organisational changes and to meet Council's strategic and organisational objectives.
7. The following acronyms shall be used to identify policies with relevant areas of application:
 - AD** - Administration
 - CS** - Community Services
 - EM** - Elected Members
 - FI** - Finance
 - HR** - Human Resources
 - HE** - Health
 - PB** - Planning & Building
 - WE** - Waste Management & Environment
 - WS** - Works & Services

8. Policies will be numbered sequentially as they are raised and entered into the Policy
9. Manual once adopted by Council.

REVIEW OF POLICIES

In order to ensure consistency and relevancy of the policies, Council will have a rolling bi-annual approach to Policy Review, with Policies to be reviewed in sequence. The officer responsible for this process is the Governance, Research, Policy and Grants Manager under the direction of the CEO. The GRPG Manager will undertake the review through consultation with Management, Employees and the Union, and thereafter the outcome of the review will be endorsed by Council.

All policies will be reviewed bi-annually or as required to comply with legislative and organisational changes and to meet Council's strategic and organisational objectives.

IMPLEMENTATION OF NEW POLICIES

In addition to new policies being submitted to Council by Management and the CEO, Council may implement new Policies at any time in order to comply with legislative requirements and to ensure the organisational goals and strategic objectives are met. The Governance, Research, Policy and Grants Manager will be tasked to assist Council in this process by the CEO as needed.

New and reviewed policies will be submitted to the Council for review and adoption. Policies cannot be added to the SOCI Policy Manual without this process.

The GRPG and CEO are responsible for ensuring the Policy Manual is kept up to date with new additions and that each Policy has been through the process.

AMENDED AND REVOKED POLICIES

Revoked and amended policies are to be retained as a Council record. The full text of a policy will be retained as a Council record for future reference, to ensure that actions when reviewed in later years can be substantiated, and so that should queries be raised the application of policy and any amendments can be traced. New text pages will be replaced and amended, and revoked text will be filed accordingly.

The history of the policy will be amended to show date and resolution number of the motion of the amendment. The GRPG Manager will be responsible to ensure that the Policy Manual is up to date with correct versions of each policy and for notifying staff of changes to the Policy Manual.

Key Performance Indicators

Extent to which new policies are developed in adherence to this policy
Extent to which priorities set by Council for policy development are adhered to
Extent to which policy objectives set by Council are addressed in policy development

Keywords

Policy development

Related Policies

EM3 - Community Consultation Policy

**Related Procedures/
Documents**

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	5/03/2002	CEO	35/02			2.11.1
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.1
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.1

Authority	Local Government Act 1995 (WA) (CI)
Strategic Plan Link	Social Environment – 2.2 Improve the planning and liaison with community groups in relation to community events and celebrations

EM 2	DONATIONS TO COMMUNITY ORGANISATION, OTHER GROUP AND PERSONS
-------------	---

Objective

- To assist community organisations in the provision of services and facilities for the benefit of the residents and visitors to the Shire of Christmas Island
- To assist appropriate private groups or persons to achieve their objectives
- To establish maximum levels of annual expenditure on donations
- To properly record the value of all donations and eliminate hidden subsidies
- To plan expenditure on donations to ensure an equitable distribution of funds across community organisations and activities
- To maintain a consistent, open and equitable approach to consideration and distribution of Council donations.

Policy

1. Council will provide funds annually in its budget for expenditure on donations.
2. Council will determine the annual total allocation each year.
3. Council will encourage community organisations to submit applications for assistance. As a general rule, Council will encourage community organisations to apply prior to 30 June each year to maximise its ability to plan expenditure in the following financial year.
4. Council will place two advertisements in *The Islander* in May and June each year inviting community organisations to submit an application for donations. This advertisement will emphasise the need for community organisations to plan their financial needs, what contribution they would like to obtain from Council, and when this contribution (if granted) would be required. An application form will be provided to community groups to provide all the information Council would require to consider the application.
5. Council will accept applications for community donations at any time. However, the extent to which these requests can be met will be limited by the funds available as set out in point 6 below.
6. On the basis of applications received by 30 June, Council will identify the amount to be budgeted for community donations for the financial year. Council will retain a proportion of the allocation to accommodate additional calls or requests received during the year. This residual fund shall be identified separately in the Budget.
7. On receipt of an application, the CEO will consider whether other assistance may be available such as government grants or the Community Welfare Fund. Where an applicant for a government grant is required to provide matching funds, the CEO may recommend that it assist by providing these matching funds, as either \$ or in-kind support.

8. Council will decide applications for donations received by 30 June as soon as practicable after the budget is adopted. Council will decide applications arising during the financial year as soon as practicable after these have been received.
9. Allocations to groups and persons shall be determined in order to achieve an equitable distribution of funds throughout the community. Council may allocate funds to individuals or private organisations where, in the opinion of Council the donation is in the interests of the community. Examples of such donations would include assistance to sports persons, artists or researchers. Council may allocate funds to organisations and persons outside the Shire providing Council is of the opinion that the activities of the organisation or person provide a direct benefit to the Shire of Christmas Island.
10. Council will decide all applications requesting a donation of \$1,000 or more. The CEO will refer such applications to Council via a report to a Council meeting. The CEO will have discretion, subject to budget, to decide applications for donations under \$1,000. Where Council has approved the application as per point 7 above, the CEO is authorised to pay the donation at the time required by the organisation or individual.
11. Council may by resolution delegate the responsibility for determining applications in each year to the Shire President, Chief Executive Officer or a Standing or Advisory Committee as defined by the Local Government Act.

Key Performance Indicators

Timeliness and adequacy of advertisements in accordance with the policy
 The extent to which applications are received by 30 June each year
 The extent to which funds are distributed equitably and meet community needs

Keywords

Donations

Related Policies

EM3 - Community Consultation Policy

Related Procedures/ Documents

CS3 - Community Welfare Fund

Annual Budget

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	28/05/2002	CEO	04/02			2.11.4
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.4
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.4

Summary of Proposed Administration, Community Services and Elected Members Policies

Chris Su chris@shire.gov.cx

Feb 2025 Ordinary Council Meeting

Policy	Changes	Rationale
AD 1 – Agendas and Council Minutes	None	
AD2 – Enforcement of Legislation	None	
AD3 – Director Conditions	<ol style="list-style-type: none"> 1. Changed reference from ‘Managers’ to ‘Directors’ in line with title changes since 2022 2. CEO sets the mobile phone use policy for employees issued with a Shire contract mobile phone plan 	<ol style="list-style-type: none"> 1. Administrative change 2. Previously mobile phone usage was set as a Council Policy in the 2000s; it is recognized as managing ordinary operational conduct
AD4 – Translation Policy	None	
AD5 – Vehicle Plant Allocation and Usage	None	
CS 1 – Islander Editorial Policy	None	
CS 2 – Use of the Community Facilities	None	
CS3 – Community Welfare Fund	None	
EM 1- Policy Development and Review	None	
EM 2 – Donations to Community Organisations, Other Groups and Persons	None	



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 4 February 2025
AGENDA REFERENCE	10.5.3
SUBJECT	Commonwealth Mirrored WA State Grants
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	6.3.15/3.2.89
INTEREST DISCLOSURE	Nil
DATE OF REPORT	23 January 2025
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOUR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council notes the Community Consultative Committee's advocacy efforts in 2024 and the resulting successful application of two WA State Government grants applying to the island in 2025, the 2024 Short-Term Rental Accommodation Initiatives and 2024 Attraction and Retention Packages for Regional Child Care Workers Program.

BACKGROUND

The Community Consultative Committee is in regular contact with WA state agencies in its ordinary function, including the Consumer Protection team from the Dept. of Commerce and the Dept. of Communities.

The CCC contacted the respective WA state agencies to learn more about the grant programs, noting that they were to address two acute challenges in WA; housing and staff shortage in the childcare sector.

The CCC subsequently wrote to the Office of the Administrator to request that the Commonwealth consider mirroring the two grant programs that the WA Govt put in place in 2024 to help address those issues in WA.

The Office of the Administrator conveyed the CCC's resolutions to the Commonwealth, who returned within the year to advise that it would mirror those two WA state programs as requested.

The CI Daycare will be in receipt of \$25,000 via the Shire in our joint application to the 2024 Attraction and Retention Packages for Regional Child Care Workers Program. Eligible Short-Term Rental Accommodation providers now have the option to consider taking an Initiative payment of \$10,000 to let out their STRA to the long-term local tenancy market instead of utilizing it as an Air BNB / Short Stay accommodation.

COMMENT

The Commonwealth's agreement to mirror identified WA State Government grant programs for Christmas Island from the CCC's lobbying is precedent setting. The Shire has not experienced a successful request in this manner before.

Council has made multiple submissions to various Joint Standing Committee on the National Capital and External Territories inquiries on the matter of governance, and the lack of access to funding that WA residents otherwise have ordinary access to. Council will note that the Commonwealth's benchmark for Service Delivery Agreement provision according to their 2015 SDA Kit document was:

The underlying principle of policy development, service delivery, and capital works is to ensure that the Territories communities are provided with services and infrastructure comparable with those provided to equivalent WA mainland communities.

The most recent in currency November 2024 SDA Kit does not feature this passage.

It is unclear how the Commonwealth intends to ensure there is parity of service delivery with the mainland; a new model may be in place in which the Council will make enquiry unto.

FINANCIAL IMPLICATIONS

None

STRATEGIC IMPLICATIONS & MILESTONES

The Council staff utilized the EM3 Community Consultation 2022 Policy. In addition to creating the required statutory public notices, consultation options also included paid post-box drops, the Consumer Protection workshop on 12/11/24 and social media posting.

FINANCIAL IMPLICATIONS

None

STRATEGIC IMPLICATIONS & MILESTONES

Christmas Island Strategic Community Plan 2023-2033 'Our Island, Our Responsibility'

Economy and Employment 2 – Advocate and attract business and investment opportunities

Economy and Employment 3 – A Local Voice for Lobbying

Governance 2 – Have a Say

Governance 3 – Promote and Advocate for Islanders

VOTING REQUIREMENTS

A simple majority is required.