



Notice is given that an Ordinary Meeting of Council of the Shire of Christmas Island is to be held at the Council Chambers on **Tuesday 27 August 2024 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 23 July 2024 (pg 1- 6)
 - 7.2 Minutes of the Special Council Meeting held on 7 August 2024 (pg 7- 8)
 - 7.3 Business Arising from the Minutes of Previous Meetings
- 8 Announcements by Presiding Member Without Discussion**
- 9 Reports of Committees**
 - 9.1 Minutes of Fisheries Management Committee (pg 9 - 24)
- 10 Reports of Officers**
 - 10.1 Chief Executive Officer**
 - 10.1.1 RFQ 04-2024 Supply of Sealing Aggregate (pg 25 - 26)
 - 10.1.2 Community Assistance Grants (pg 27 - 29)
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – July 2024 (pg 30 - 35)
 - 10.2.2 Financial Statements – July 2024 (pg 36 - 56)
 - 10.3 Director Community/Recreation Services & Training**
 - 10.4 Director Works, Services & Waste**
 - 10.5 Director Planning, Governance & Policy**
- 11 Elected Members Motions of which Previous Notice has been given**
- 12 New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 Behind Closed Doors**
- 14 Closure of Meeting**
- 15 Date of the next Ordinary Meeting**
24 September 2024



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 23 July 2024

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1 The Shire President declared the meeting open at 7.07pm.

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**

Cr Azmi **YON**

Cr Kee Heng **FOO**

Cr Steve **PEREIRA**

Cr Vincent Cheng-Siew **SAW**

Cr Kelvin Kok Bin **LEE**

Chief Executive Officer

Director Planning, Governance & Policy/Minute Taker

Director Community/Recreation Services

Director Finance and Corporate Services

Assistant Director of Finance and Corporate Services

David **PRICE**

Chris **SU**

Olivier **LINES**

Kevin **WILSON**

Wei **HO**

2.2 **Leave of Absence**

Councillors

Cr Philip **WOO**

Cr Swee **TUNG**

Cr Hafiz **MASLI**

2.3 **Apologies**

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

2.4.1 Cr Kelvin LEE declared an interest in item 10.1.2 Community Assistance Grants as Vice President of the Union of Christmas Island Workers.

2.4.2 Cr FOO Kee Heng declared an interest in item 10.1.2 Community Assistance Grants as President of the Union of Christmas Island Workers, and Temple Committee member for the Sheng Wong, South Point, Tai Pak Gong and Waterfall Ma Chor Nui Nui Temple.

2.4.3 Cr Vincent SAW declared an interest in item 10.1.2 Community Assistance Grants as Executive Committee Member of the Union of Christmas Island Workers.

2.4.4 Shire President Gordon THOMSON declared an interest in item 10.1.2 Community Assistance Grants as General Secretary of the Union of Christmas Island Workers.

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

- 4.1 Cr Vincent SAW forwarded resident’s approval on the speedy removal of retired park equipment from Poon Saan Park.
- 4.2 Cr PEREIRA advised that a Poon Saan resident had allegedly utilised a cat trap to trap a neighbour’s cat. Meeting clarified that it was not a council trapping device that was used; CEO Price clarified that Shire only had chicken traps.

Cr PEREIRA requested some clarification around applicable animal control obligations. CEO PRICE requested additional details on the matter to best be able to provide a municipal government response.
- 4.3 Cr PERIRA referred to 4.5 of the June Ordinary Council Meeting reporting that he had yet to send a follow up message to the Acting CEO Troy DAVIS to provide more background information on his query on food health regulations.
- 4.4 Cr SAW requested clarification on whether or not council’s skip bins are all suitably marked to indicate SOCI ownership? CEO PRICE advised that they were; Cr SAW noted a series of skip bins at the IDC that seemed close to end-of-life, and may soon be risky to use. CEO PRICE confirmed that all council skip bins were kept in good order and replaced when needed.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Cr MASLI

Council Resolution

Moved: Cr LEE **Seconded: Cr FOO** **Res. No: 45/24**

That Council approves the leave of absence application by Cr Hafiz MASLI (19/07/2024 to 30/07/2024) be approved.

Carried: 6/0

For	Cr Gordon THOMSON	Cr Kelvin Kok Bin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA

Against

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

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

7.1 Minutes of Ordinary Council Meeting held on 18 June 2024

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr LEE **Seconded: Cr FOO** **Res. No: 46/24**

That Council adopt the unconfirmed minutes of the 18 June 2024 Council Meeting.

Carried: 6/0

For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA

Against

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Annual Budget 2024/25

Council Resolution

Moved: Cr LEE

Seconded: Cr YON

Res. No: 47/24

1. Council adopts the 2024/25 Annual Budget of the Shire of Christmas Island as presented to the Ordinary Council Meeting of the 23 July 2024.
2. A materiality level of plus/minus 10% or plus/minus \$10,000 (whichever is the greater) to define significant variance in budget estimates and monthly reports is endorsed.
3. Council adopts the accounting policies contained within the budge.
4. The Shire President/Deputy President and Councillors' allowances to be paid as follows:
 - a) Pursuant to section 5.98 of the Local Government Act 1995, council adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:
Shire President \$27,425
Councillors \$17,711
 - b) Pursuant to section 5.98(5) of the Local Government Act 1995, council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:
Shire President \$38,988
 - c) Pursuant to section 5.98A (1) of the Local Government Act 1995, council adopts the following annual local government allowance to be paid in addition of the annual meeting allowance (25%):
Deputy President \$9,997

Carried: 5/1 Absolute Majority

For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	
Against	Cr Steve PEREIRA		

10.1.2 Community Assistance Grants

Council Resolution			
Moved: Cr YON	Seconded: Cr LEE	Res. No:	48/24
1. The Chief Executive Officer is authorised to make payments to those organisations listed under "Proposed" in Attachment 10.1.2.1.			
2. The Chief Executive Officer writes to each applicant advising the outcome of their application and, in the case of unsuccessful applicants, offering any in-kind assistance that may be available to enable the organisation to achieve their objectives.			
Carried:	5/1		
For	Cr Gordon THOMSON Cr Vincent Cheng-Siew SAW	Cr Kelvin LEE Cr Kee Heng FOO	Cr Azmi YON
Against	Cr Steve PEREIRA		

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – June 2024

Council Resolution			
Moved: Cr FOO	Seconded: Cr SAW	Res. No:	49/24
That Council approves the expenditure as presented in June 2024 Schedule of Accounts			
Carried:	6/0		
For	Cr Gordon THOMSON Cr Vincent Cheng-Siew SAW	Cr Kelvin LEE Cr Kee Heng FOO	Cr Azmi YON Cr Steve PEREIRA
Against			

10.2.2 Outstanding Rates/Debtors Report 30 June 2024

Council Resolution			
Moved: Cr YON	Seconded: Cr FOO	Res. No:	50/24
The report is noted.			
Carried:	6/0		
For	Cr Gordon THOMSON Cr Vincent Cheng-Siew SAW	Cr Kelvin LEE Cr Kee Heng FOO	Cr Azmi YON Cr Steve PEREIRA
Against			

10.2.3 Financial Statements – June 2024

Council Resolution			
Moved: Cr LEE	Seconded: Cr SAW	Res. No:	51/24
That Council receives the Financial Statements of June 2024 for the Municipal Fund.			
Carried:	6/0		

For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
Against			

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.4.1 Tender for Sale of Surplus Plant, Vehicles and Equipment

Council Resolution			
Moved: Cr YON	Seconded: Cr LEE	Res. No:	52/24
That Council call tenders for the sale of surplus plant, vehicles and equipment.			
Carried:	6/0		
For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
Against			

10.4.2 RFT 01-2024 Supply and Delivery of Sealing Aggregate

Council Resolution			
Moved: Cr YON	Seconded: Cr LEE	Res. No:	53/24
That Council defers a decision on agenda item 10.4.2 and requests the CEO to seek a further tender for 2 weeks for Sealing Aggregate that meets the Australian NATA testing standards and or from the WALGA preferred suppliers listing for report to the Council in August.			
Carried:	6/0		
For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
Against			

10.5 Director Planning, Governance & Policy

10.5.1 Major Grants Received to Date 2024

Council Resolution

Moved: Cr YON

Seconded: Cr LEE

Res. No: 54/24

That Council note the successful grant approvals actioning elements of the 2023-2033 10 Year Strategic Community Plan 'Our Island, Our Responsibility' and its first 5 Year Corporate Business Plan 2023-2028

Creative Australia – \$25,366 for Cocos (Keeling) Island – Christmas Island Exchange Program

Festivals Australia – \$21,560 for Strengthening Indian Ocean Ties

Housing Support Program - \$738,500 for CI Housing Futures Masterplan

Carried: 6/0

For	Cr Gordon THOMSON	Cr Kelvin LEE	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA

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 7.50pm

15 DATE OF NEXT MEETING: 27August 2024



Unconfirmed Minutes of Special Meeting of Council

George Fam Building, 6.00pm 7th August 2024

1 Declaration of Opening

Gordon THOMSON opened the meeting at 6.04pm

2 Record of Attendance/Apologies/Leave of Absence/Declarations of Interest

2.1 Attendance

Shire President	Gordon THOMSON
Deputy President	FOO Kee Heng
Councillor	Kelvin LEE
Councillor	Hafiz MASLI
Councillor	Azim YON
Councillor	Phillip WOO
Councillor	Steve PEREIRA

CEO David Price

2.2 Leave of Absence

2.3 Apologies

Councillor	Vincent SAW
Councillor	Swee TUNG

2.4 Declarations of Financial/Impartiality/Proximity Interest

2.5 Public Question time

3 Business of the meeting

3.1 Motion: Re consideration for Tender process 01/2024 Supply and Delivery of Sealing Aggregate

Council Resolution

Moved: Cr MASLI

Seconded: Cr LEE

Res. No: 55/24

That Council declines to accept any tender submission received in response to RFT 01/2024 Supply and Delivery of Sealing Aggregate.

Carried: 7/0

For Cr Gordon **THOMSON** Cr Kelvin **LEE** Cr Azmi **YON**
Cr Hafiz **MASLI** Cr Kee Heng **FOO** Cr Steve **PEREIRA** Cr Phillip **WOO**

Against

- 4 Closure of Meeting 6.15pm
- 5 Date of the next Ordinary Meeting
- 5.1 Date of the next Ordinary Council Meeting: 27 August 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 August 2024
AGENDA REFERENCE	9.1
SUBJECT	Minutes of Fisheries Management Committee
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	
INTEREST DISCLOSURE	None
DATE OF REPORT	22 Aug 2024
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive -

- **Confirmed Minutes of the 19 February 2024 FMC Meeting**
- **Confirmed Minutes of the 5 June 2024 FMC Meeting**
- **Draft Unconfirmed Minutes of the 12 August FMC Meeting**

BACKGROUND

The FMC is formed of Council and individual memberships formed to assist delivery of fishery matters on Christmas Island following the cessation of the DPIRD SDA and the commencement of the *Christmas Island Fisheries Ordinance 2022 (CI)(Cth)*

COMMENT

The FMC has met three times in 2024, with an additional meeting attending as guests to the Community Consultative Committee's July 17th meeting with the Dept. of Biosecurity and Office of the Administrator as presenters.

The FMC has also this quarter concluded its participation in the *Christmas Island Marine Park Community Advisory Committee* of two years. Three members of the FMC were nominated to join the CIMPCAC to provide input into the *Christmas Island Marine Park Management Plan 2024-2034* draft. The Draft is out for public comment to September 19th 2024

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 9.1.1 - Confirmed Minutes of the 19 February 2024 FMC Meeting
- 9.1.2 - Confirmed Minutes of the 5 June 2024 FMC Meeting
- 9.1.3 - Draft Unconfirmed Minutes of 12 August FMC Meeting

Confirmed Minutes of Fishery Management Committee Meeting of 19th February 2024

Date: 5.00pm Monday 19th February
Location: George Fam Council Chambers

1. Declaration of Opening

Chairperson Azmi YON opened the meeting at 5.00pm

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

Attendees:

Chairperson

Azmi **YON**

Committee Members

Sharin **JAMIL**
David **PRICE**
Mark **ROCHFORD**
Kristen **SHANYGYNA**
Kelvin **LEE**

Apologies:

Gordon **THOMSON**
Chris **SU**
Brady **COLLETT**

Guests:

Kendra **TRAVAILLE**

3. Confirmation of Previous Minutes

3.1 Confirmation of FMC meeting of 30th November 2023

FMC Resolution

Moved: David Price

Seconded: Kelvin Lee

Res. No:

FMC1/24

That the minutes of the 30^h November 2023 be confirmed as a true and accurate record.

Carried: 6 / 0

Fishery Management Committee 2024

4. Action Items / Business Arising

- 4.1 Action Item from November 30th 2023 meeting:
Sign-Off/Sign-On board at the boat ramp. David PRICE and Chris SU to explore the logistics of installing a Sign-off/Sign-on board. Boaters would be able to self-report their movements which would be useful when VMR volunteers are not onsite. VMR volunteers are usually on Saturday and Sundays.

5. Agenda

5.1 Christmas Island Fisheries Management Services Annual Report 2023/2024

Dr Kendra TRAVAILLE has provided the draft CI Fisheries Management Services Annual Report 2023/2024 for adoption.

This report represents completion of the first year of funding between the Commonwealth and SOCI to deliver fisheries services on Christmas Island. Milestones required under this funding agreement have been consistently met in a timely manner.

FMC Resolution

Moved: Mark Rochford

Seconded: Kristen Shanygyna

Res. No:

FMC2/24

That the Fisheries Management Committee receive the Christmas Island Fisheries Management Services 2023/2024 Final Report.

Carried: 6 / 0

6. General Business:

FMC Resolution

Moved: David Price

Seconded: Sharin Jamil

Res. No:

FMC3/24

That the Fisheries Management Committee advises the Minister of the membership changes to the Fisheries Management Committee.

Carried: 6 / 0

7. Close of Business: 6.12pm

Fishery Management Committee 2024

8. **Next Meeting Date:** TBA



Confirmed Minutes – Fisheries Management Committee Meeting 5th June 2024

Date: 5.00pm Wednesday 5th June 2024
Location: George Fam Council Chambers

1. Declaration of Opening

Azmi YON declared the meeting open at 5.00pm

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

Fisheries Management Committee

Chairperson	Azmi YON	
Committee	Kristen SHANYGINA	Shahrin JAMIL
	Kelvin LEE	Brady COLLETT
	Chris SU	Gordon THOMSON
	Mark ROCHFORT (5.07pm)	

Guests by video

Scientific Partner	Kendra TRAVAILLE
National Parks	Mike MISSO
	Allyn WHITE

3. Confirmation of Previous Minutes

3.1 Confirmation of FMC meeting of 19th February 2024

FMC Resolution			
Moved: Chris SU	Seconded: Kelvin LEE	Res. No:	FMC 4/24
<i>That the minutes of the 19th February 2024 be confirmed as a true and accurate record.</i>			
Carried:	7/ 0		

Fishery Management Committee 2024

4. Action Items / Business Arising

- 4.1 Action Item from November 30th 2023 meeting:
Sign-Off/Sign-On board at the boat ramp. David PRICE and Chris SU to explore the logistics of installing a Sign-off/Sign-on board. Boaters would be able to self-report their movements which would be useful when VMR volunteers are not onsite. VMR volunteers are usually on Saturday and Sundays.

5. Agenda

5.1 FMC representatives on Fisheries Advisory Committee 2024-2026

Chris SU reported that Lauren ECKEL advised by email that the two year term of the FAC members is due to expire mid-year. The inaugural FMC members were the first FAC members also.

Chris SU provided Lauren ECKEL with the new FMC membership roster through email.

Lauren ECKEL will contact the FMC membership individually soon to advise of pathway to FAC membership 2024-2026. This will be an offer of continuation to some, and for first time FMC members, a first offer to consider joining the FAC.

Attached the reviewed FAC Terms of Reference.

5.2 Report from FMC representatives on the IOT Marine Park Community Advisory Group Meeting

Chris SU, Brady COLLETTE and Kelana ARSHAD were nominated to be the FMC representatives at the IOT Marine Park Community Advisory Group meetings.

The Draft Management Plan for the CI Marine Park has been shared with the Advisory Group. It has a statutory 30 days for public comment before it goes to Parliament to sit as Delegated Legislation for two weeks. After that time, it may be proclaimed by the Minister to be the 10 Year Management Plan for the CI Marine Park.

The major community input was deciding the Category 4 'Yellow' Zone for the 12 nautical miles on inshore and the Category 2 Protection 'Green' Zone from that point to the edge of the Exclusive Economic Zone.

Each of these Categories has a table which includes:

Permitted	(<input checked="" type="checkbox"/>)
Allowed after Application	(A)
Not Allowed	(<input checked="" type="checkbox"/>)

Fishery Management Committee 2024

There were three items of concern for the Advisory Group.

a) Fishing Attraction Devices in the Inner Yellow Zone

The standard Category 4 'Yellow Zones' in a marine park allow for the use of FADs. The FMC membership alongside their Advisory Group colleagues were not in favour of allowing the use of FADS in the Christmas Island Marine Park inshore 'Yellow Zone.'

The meetings had discussed changing FADS to a strictly 'X' Not Allowed item. The Draft Management Plan so far has elected to keep it 'A' as it aligns with other Marine Parks.

The FMC may provide input on this, even before the statutory 30 day public comment period.

b) Ballast Dumping

Advisory Group discussed incidents of possible ballast dumping by large ships. The regulations require ships to release ballast water in international waters; some Advisory Group members do not think this happens consistently. They wished to understand whom residents can report incidents to, and what officers on island might be the go-to for reporting? There was an interest to be able to do this anonymously.

c) Commercial Fishing in Inshore Yellow Zone

The Advisory Group noted that Commercial Fishing was allowed in the inshore, which might be beyond the scale needed for the existing commercial fishing license holders.

4.3.3 of the Draft CI Marine Park Management Plans provides for a kind of grand-fathering for existing commercial fisherpeople to continue to fish with a permit the Director of Parks issues just for them in a 'Class Approval.'

The Advisory Group were supportive of this, but uncertain about the other types of Commercial Fisheries that could potentially apply for commercial fishing permissions as it was an 'A' designation. The Advisory Group wished to make it 'X' with the exception of existing island commercial license holders.

The FMC may provide input on this, even before the statutory 30 day public comment period.

5.3 Bait Fish Bag Limit Discussions

Kendra TRAVAILLE to report on June community workshop engagement around Bait Fish Bag Limit Discussions.

FMC were canvassed mid-May on their thoughts around ikan bilis, benggal, flying fish and rock lobster take. These thoughts informed the June community workshop engagements with Kendra TRAVAILLE.

Fishery Management Committee 2024

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



4.1 Prescriptions for activities

This plan enables activities to be conducted in zones consistent with the zone objectives while enabling the impacts to be effectively managed. Prescriptions for these activities are summarised in Table 4.1.

Note: Table 4.1 provides summary information only. For detailed prescriptions refer to sections 4.3.2 to 4.3.15.

Table 4.1 Summary of prescriptions for activities in Christmas Island Marine Park.

Activity		Habitat Protection Zone (IV)	National Park Zone (II)
GENERAL USE AND ACCESS (Section 4.3.1)	Camping (overnight stays on vessels)	✓	✓
	Recreational use (nature watching, boating, walking, swimming etc)	✓	✓
COMMERCIAL SHIPPING (Section 4.3.2)	Anchoring	✓ ^b	X
	Vessel transiting	✓	✓
COMMERCIAL FISHING (Section 4.3.3)	Anchoring	✓ ^b	X
	Vessel transiting	✓	✓
	Dropline	A	X
	Hand collection (including using hookah, scuba, snorkel)	A	X
	Hand net (hand, barrier, skimmer, cast, scoop, drag, lift)	A	X
	Longline (demersal, auto-longline)	X	X
	Longline (pelagic)	A	X
	Minor line (handline, rod & reel, trolling, squid jig, poling)	A	X
	Net (demersal)	X	X
	Net (pelagic)	X	X
	Purse seine	A	X
Trap, pot	X	X	

Fishery Management Committee 2024

	Trawl (demersal)	X	X
	Trawl (midwater)	A	X
	Trotline	X	X
AQUACULTURE (Section 4.3.4)	Aquaculture	A	X
COMMERCIAL MEDIA (Section 4.3.5)	Media	A	A
COMMERCIAL TOURISM (Section 4.3.6)	Non-fishing related tourism (including nature watching, scuba/snorkel tours)	A	A
	Charter fishing (including spearfishing)	A	X
RECREATIONAL FISHING (Section 4.3.7)	Recreational fishing (including spearfishing)	✓	X
MINING (Section 4.3.8)	Mining and similar or related activities (including oil and gas operations, seabed mineral mining, greenhouse gas storage, pipelines and exploration)	X	X
STRUCTURES AND WORKS (Section 4.3.9)	Excavation, erection/maintenance of structures, works	A	A
	Artificial reefs	A	A
	Fish aggregating devices	A	X
RESEARCH, MONITORING AND RESTORATION (Section 4.3.10)	Research, monitoring and restoration	A	A
NATIONAL SECURITY AND EMERGENCY RESPONSE (Section 4.3.11)	National security and emergency response	✓	✓
WASTE MANAGEMENT (Section 4.3.12)	Ballast water discharge and exchange (compliant with Australian ballast water requirements)	✓	✓
	Disposal of waste from normal operations of vessels (compliant with MARPOL requirements)	✓	✓

Fishery Management Committee 2024

NON-COMMERCIAL REMOTELY PILOTED AIRCRAFT (Section 4.3.13)	Non-commercial remote piloted aircraft, drones etc (compliant with CASA requirements)	✓	✓
SULA-SULA (Red-footed booby) harvest (Section 4.3.14)	Cultural harvest of Sula-Sula (Red-footed booby)	A	X

✓ – Activity is allowed in accordance with the prescriptions of this plan without separate authorisation by the Director.

X – Activity is not allowed.

A – Authorisation required. Activity is allowable, subject to assessment, in accordance with a permit, class approval or activity licence or lease issued by the Director.

^b – Anchoring is not allowed except in anchoring areas determined under r.12.56 of the EPBC Regulations.

**Draft Minutes – Fisheries Management Committee Meeting
12th August 2024**

Date: 5.00pm Monday 12th August 2024
Location: George Fam Council Chambers

1. Declaration of Opening

Azmi YON declared the meeting open at 5.00pm

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

Fisheries Management Committee

Chairperson	Azmi YON	Brady COLLETTE
Committee	Kristen SHANYGINA Kelvin LEE Chris SU Mark ROCHFORT	Shahrin JAMIL

Apologies	Gordon THOMSON	David PRICE
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National Parks	Yousef ATTI Allyn WHITE
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Guests by video

Scientific Partner Pew Trust	Kendra TRAVAILLE Christabel MITCHELL
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3. Confirmation of Previous Minutes

3.1 Confirmation of FMC meeting of 5th June February 2024

FMC Resolution

Moved: Shahrin JAMIL

Seconded: Brady COLLETTE

Res. No:

FMC 5/24

That the minutes of the 5th June 2024 be confirmed as a true and accurate record.

Fisheries Management Committee 2024

Carried: 7/ 0

3.2 Receiving the Community Consultative Committee draft minutes of 17th July 2024

FMC Resolution

Moved: Chris SU

Seconded: Kelvin LEE

Res. No:

FMC 6/24

That the draft minutes of the 17th July 2024 Community Consultative Committee where the FMC were invited as guests be received.

Carried: 7/ 0

4. Action Items / Business Arising

- 4.1 Action Item from November 30th 2023 meeting:
Sign-Off/Sign-On board at the boat ramp. David PRICE and Chris SU to explore the logistics of installing a Sign-off/Sign-on board. Boaters would be able to self-report their movements which would be useful when VMR volunteers are not onsite. VMR volunteers are usually on Saturday and Sundays.

5. Agenda

5.1 Presentation by DCCEEW on Release of CI Draft Marine Park Management Plan 2024-2034

Allyn WHITE and Yousef ATTI presented the Draft Marine Park Management Plan 2024-2034 and advised that the statutory public comment period had commenced on 9 August and will end 19 Sept 2024.

FMC noted the deadline and will review the document and make a formal submission.

Allyn WHITE advised the FMC that CI National Parks will be creating a Community Advisory Committee that will provide community feedback to both the Terrestrial and Marine National Parks on Christmas Island. Distributed the *Draft Terms of Reference for the CINP Community Advisory Committee*. Advised that there was the provision for the FMC to nominate three persons to join the Advisory Committee.

The FMC noted, and requested to know when CINP would like to be advised of its three nominees? Allyn WHITE advised early 2025 would be sufficient.

Fisheries Management Committee 2024

Allyn WHITE advised that a full time marine park officer will be engaged for Christmas Island, and two part time marine park officers will be engaged on CKI.

5.2 FMC representatives on FAC raised three concerns

Chris SU, Brady COLLETTE and Kelana ARSHAD were nominated to be the FMC representatives at the IOT Marine Park Community Advisory Group meetings. Allyn WHITE advised that the IOTMPCAG was being retired, as this broader CINP Terrestrial and Marine Park group was being formed.

a) Fishing Attraction Devices in the Inner Yellow Zone

Meeting discussed the Draft Management Plan's to include FADs in the yellow zone, in line with this being the standard practice for mainland Marine Parks' yellow zones.

FMC took in consideration the negative impressions FADs had on Christmas Island, being the only exposure the island has had with illegal Indonesian FADs floating into island waters requiring removal and overall marine debris.

FMC also considered the FAD as a possible economic asset for the right local entrepreneur properly capitalised to be able to meet the stringent conditions the Director of National Parks would place on any FAD application.

Dr Kendra TRAVAILLE provided some background on the way FADs were used in mainland waters under permission from the Director of National Parks and the conditions placed upon how long they can be in the water for and who was responsible for their maintenance.

FMC understood that it would not be CINP placing FADs in the water; it would be private applicants, or possibly a local group, who would be responsible for its use and removal according to the Director of National Park's condition.

FMC elected not to pass proposed resolution to resolve to request removal of FADs from the Draft CI Marine Park Management Plan.

b) Ballast Dumping

FMC raised that concerns about possible improper ballast dumping was had. Allyn WHITE advised that at the FMC's request he had sent advice on how islanders can report on this in previous month. Chris SU to re-distribute to members.

c) Commercial Fishing in Inshore Yellow Zone

The Advisory Group noted that Commercial Fishing was allowed in the inshore, which might be beyond the scale needed for the existing commercial fishing license holders.

Fisheries Management Committee 2024

4.3.3 of the Draft CI Marine Park Management Plans provides for a kind of grand-fathering for existing commercial fisherpeople to continue to fish with a permit the Director of Parks issues just for them in a 'Class Approval.'

Allyn WHITE was to share details of how 'Class Approval' would be managed in terms of Christmas Island commercial fishers.

5.3 10kg ban on fish into mainland

Chris SU provided to FMC a draft letter to Dept. of Biosecurity 5.8.2024 and requested FMC to provide guidance on elements to be added or removed.

Dr Kendra TRAVAILLE advised that more submissions from cultural and community groups on Christmas Island on the matter would also be helpful in the review to have IOTs excluded from 'international restrictions.'

Dr Kendra TRAVAILLE and Chris SU still exploring ways to get the 10kg limit lifted before the 2026 review of the Biosecurity Act through the BIOCON platform.

6. General Business:

7. Close of Business:

8. Next Meeting Date: TBA



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 August 2024
AGENDA REFERENCE	10.1
SUBJECT	RFQ 04-2024 Supply of Sealing Aggregate
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	5.13.01/24
INTEREST DISCLOSURE	Nil
DATE OF REPORT	23 August 2024
AUTHOR	David Price
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council

1. **Accepts the submission by Bitumen Surfacing for the unit price of \$218.75 per tonne in response to RFQ 04-2024 Supply of Sealing Aggregate.**
2. **endorses the lump sum price of \$970,875 for the supply and delivery of 900 tonnes of sealing aggregate to the Shire landfill.**

BACKGROUND

At the Special Meeting of Council held 7 August 2024 council passed the following resolution.

That Council declines to accept any tender submission received in response to RFT 01/2024 Supply and Delivery of Sealing Aggregate.

Accordingly, an RFQ was placed on the WALGA Vendorpanel on 8 August 2024 using principally the same specifications used for the original RFT. The exception being;

- A change in unit from cubic meters to metric tonnes;
- A reduction in quantity to 900 tonnes;
- The removal of regular site testing; and
- The requirement to deliver to Zentner (Fremantle Port)

As the close of the RFQ on Thursday 22 August 2024 two quotes were received.

Supplier	Price per tonne	Price per 900 tonnes
Bitumen Surfacing	\$219.35 (7mm) and \$218.35 (10mm)	\$196,874
Winchester Industries	\$330.00	\$297,000

COMMENT

The recommended Supplier's price to deliver the 900 tonnes of aggregate to the Freemantle Port is \$218.75 per tonne. The shipping cost from Zentner's is \$715 per tonne, plus documentation fees and any costs incurred from AQIS.

The indicative cost for unloading at the Christmas Island wharf, transport to the Shire's stockpile area at the landfill on Vagabond Rd, and the unloading to stockpiles, is \$145 per tonne. The approximate overall unit price for the supply and delivery of the aggregate is therefore \$1,078.75 per tonne,

The IOTA and the Department of Infrastructure have been advised that the full cost per tonne of the new aggregate will be passed on to existing and new contracts.

STATUTORY ENVIRONMENT

Local Government Act 1995, and the Local Government Functional and General Regs 1996

POLICY IMPLICATIONS

The Shire's Purchasing Policy

FINANCIAL IMPLICATIONS

Council has budgeted \$1,000,000 for the supply of sealing aggregate this financial year. The supply and delivery of 900 tonnes of sealing aggregate under this RFQ is \$970,875 and within the budget.

A further 900 tonne will be required to complete the current programmed of sealing works. This will require the full costing of the new aggregate rate to be applied to all contracted works and transferred back to reserves.

The Department of Infrastructure has also been requested to increase the CRA funding from the current \$600k level.

STRATEGIC IMPLICATIONS & MILESTONES

Strategic Community Plan

VOTING REQUIREMENTS

Simple Majority

ATTACHMENTS

Nil



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 August 2024
AGENDA REFERENCE	10.1.2
SUBJECT	Community Assistance Grants
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.3.1
INTEREST DISCLOSURE	Nil
DATE OF REPORT	21 August 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

For decision of Council

BACKGROUND

Council has a budget for community assistance grants of \$65,000.

The Donations to Community Organisations, Other Groups and Persons Policy (EM2) provides direction as to how any such donations are decided and managed. Council decides the general amount available through the budget process. As a general rule, donations decided by either Council are only made once it is confirmed that the activity is occurring. This report provides recommendations to Council for donations from the budgeted community assistance fund.

COMMENT

Council considered the Community assistance grants at the Ordinary Council Meeting held 23 July 2024.

A late application has been received from the Christmas Island Robbers RLG (attachment 10.1.2.1)

STATUTORY ENVIRONMENT

The Local Government Act 1995 (WA) (CI) and financial regulations apply in relation to the issue of establishing a budgetary basis for funding through the community assistance program.

POLICY IMPLICATIONS

As noted above, EM2 - Donations to Community Organisations, Other Groups and Persons Policy applies.

FINANCIAL IMPLICATIONS

The financial implications have been addressed via the adoption of the 2024/2025 budget.

STRATEGIC IMPLICATIONS & MILESTONES

Social Environment Strategy action 1.7 – “Work with local businesses, business associations and community groups to increase funding and resources available for community programs.”

Social Environment Strategy action 2.1 – “Continue to improve the Shire’s support of community groups in relation to community events and celebrations.”

CONSULTATION

No consultation is required. The community has had the opportunity to apply for assistance by notice and the provision of application forms in the three community languages. Feedback from Councillors has been obtained.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENT

10.1.2.1 Christmas Island Robbers RLG application



APPLICATION FOR COMMUNITY ASSISTANCE
社区协助申请表
BANTUAN MASYARAKAT

Name of Organisation 社团名称 Nama Pertubuhan	CHRISTMAS ISLAND ROBBERS RLC
Contact Person - Name & phone number 联络人 - 姓名及电话 Orang Hubungan- Nama & Talipon Nombor	VANESSA GOH 0447 688 007
Postal address 邮政信箱地址 Alamat peti surat	PO BOX 32 CHRISTMAS ISLAND
Describe the activity you want assistance for, including when it is planned to take place 举例您需要协助的活动项目，以及有关活动的举办日期 Terangkan aktiviti yang memerlukan bantuan, termasuk bilakah ia nya akan berlaku	HARMONY CUP 2024 1-3 November 2024
How much do you estimate your activity will cost? 您计划举办之活动的预算开支数额是多少? Berapakah anggaran kos aktiviti anda?	\$ 24,000.00
How much money are you seeking from the Shire of Christmas Island? 您向圣诞岛市政局申请协助的数额是多少? Berapa banyak wang yang akan anda minta dari Shire of Christmas Island?	\$ 2000.00
Are you also seeking in-kind assistance? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 您是否也申请其他形式上的协助? <input type="checkbox"/> 是 <input type="checkbox"/> 不 Adakah anda akan meminta bantuan dari sumbangan? <input type="checkbox"/> Ya <input type="checkbox"/> Tidak	
If yes, describe what assistance you want (eg extra rubbish bins, use of stage or chairs and tables) 如是，请举例您需要何种协助(例如；使用附加的垃圾桶、舞台、和桌椅等) Jika ya, terangkan apakah bantuan yang anda inginkan (misalan, tong sampah tambahan, kegunaan pentas atau kerusi dan meja)	
What other funding assistance are you getting/trying to get? 您是否也向其他拨款团体寻求不同的资金捐助? Apa segi bantuan kewangan lain yang anda dapat/cuba mendapatkan?	
Signature <i>Vanessa Goh</i> 签名 Tanda tangan	Date 19.08.2024 日期 Tarikh

Office use only
Date received

Date acknowledged

Application within policy?
 Yes No

CEO recommendation
 Support Don't support

Referred to Council
Date:
Agenda ref:

Decision of Council
 Approve Not approved

Applicant advised on:

Payment to be made on:



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 27 August 2024
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - July 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	09 August 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$1,270,530.24 as presented in July 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 July 2024: **\$ 267,627.87**

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 – July 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 27 August 2024
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – July 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	21 August 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of July 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 July 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 July 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 JULY 2024

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,904,574	0	0	0	0.00%	
Grants, subsidies and contributions	8,681,131	3,591,805	3,442,084	(149,721)	(4.17%)	▼
Fees and charges	1,221,706	101,761	94,946	(6,815)	(6.70%)	▼
Interest revenue	293,385	24,438	4,131	(20,307)	(83.10%)	▼
Other revenue	32,600	1,628	6,299	4,671	286.92%	▲
Profit on asset disposals	29,499	0	0	0	0.00%	
	12,162,895	3,719,632	3,547,460	(172,172)	(4.63%)	
Expenditure from operating activities						
Employee costs	(7,884,318)	(656,729)	(362,790)	293,939	44.76%	▲
Materials and contracts	(4,283,327)	(319,264)	(210,807)	108,457	33.97%	▲
Utility charges	(128,297)	(10,680)	(10,426)	254	2.38%	
Depreciation	(1,702,000)	(141,767)	(129,810)	11,957	8.43%	▲
Insurance	(217,399)	(18,099)	(160,266)	(142,167)	(785.50%)	▼
Other expenditure	(304,406)	(33,888)	(24,515)	9,373	27.66%	▲
Loss on asset disposals	(346)	0	0	0	0.00%	
	(14,520,093)	(1,180,427)	(898,614)	281,813	23.87%	
Non cash amounts excluded from operating activities	2(c) 1,672,847	141,767	129,810	(11,957)	(8.43%)	▼
Amount attributable to operating activities	(684,351)	2,680,972	2,778,656	97,684	3.64%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,465,477	205,372	134,500	(70,872)	(34.51%)	▼
Proceeds from disposal of assets	55,475	0	0	0	0.00%	
	2,520,952	205,372	134,500	(70,872)	(34.51%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,689,172)	(34,569)	(103,135)	(68,566)	(198.35%)	▼
Payments for construction of infrastructure	(2,421,357)	(201,698)	(134,500)	67,198	33.32%	▲
	(4,110,529)	(236,267)	(237,635)	(1,368)	(0.58%)	
Amount attributable to investing activities	(1,589,577)	(30,895)	(103,135)	(72,240)	(233.82%)	
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	0	0	0.00%	
	(251,711)	0	0	0	0.00%	
Amount attributable to financing activities	398,289	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
Amount attributable to operating activities	2(a) 1,603,052	1,603,052	1,766,587	163,535	10.20%	▲
Amount attributable to investing activities	(684,351)	2,680,972	2,778,656	97,684	3.64%	▲
Amount attributable to financing activities	(1,589,577)	(30,895)	(103,135)	(72,240)	(233.82%)	▼
	398,289	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	(272,587)	4,253,129	4,442,108	188,979	4.44%	▲

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 JULY 2024**

	Actual 30 June 2024	Actual as at 31 July 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,162,032	5,849,690
Trade and other receivables	234,268	172,124
Other financial assets	5,612,689	5,612,689
Inventories	47,255	45,453
Other assets	4,535	6,362
TOTAL CURRENT ASSETS	9,060,779	11,686,318
NON-CURRENT ASSETS		
Property, plant and equipment	15,299,705	15,334,747
Infrastructure	23,005,422	23,078,204
TOTAL NON-CURRENT ASSETS	38,305,127	38,412,951
TOTAL ASSETS	47,365,906	50,099,269
CURRENT LIABILITIES		
Trade and other payables	532,033	267,628
Other liabilities	947,050	1,187,085
Employee related provisions	2,221,241	2,221,241
TOTAL CURRENT LIABILITIES	3,700,324	3,675,954
NON-CURRENT LIABILITIES		
Employee related provisions	8,717	8,717
TOTAL NON-CURRENT LIABILITIES	8,717	8,717
TOTAL LIABILITIES	3,709,041	3,684,671
NET ASSETS	43,656,865	46,414,598
EQUITY		
Retained surplus	14,254,427	17,012,409
Reserve accounts	5,592,618	5,592,618
Revaluation surplus	23,809,820	23,809,820
TOTAL EQUITY	43,656,865	46,414,847

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 JULY 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 00 January 1900

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 POLICES

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 JULY 2024

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2024	30 June 2024	31 July 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	3,162,032	3,162,032	5,849,690
Trade and other receivables	234,267	234,268	172,124
Other financial assets	5,635,464	5,612,689	5,612,689
Inventories	74,108	47,255	45,453
Other assets	4,535	4,535	6,362
	<u>9,110,406</u>	<u>9,060,779</u>	<u>11,686,318</u>
Less: current liabilities			
Trade and other payables	(532,032)	(532,033)	(267,628)
Other liabilities	(947,050)	(947,050)	(1,187,085)
Employee related provisions	(2,221,241)	(2,221,241)	(2,221,241)
	<u>(3,700,323)</u>	<u>(3,700,324)</u>	<u>(3,675,954)</u>
Net current assets	5,410,083	5,360,455	8,010,364
Less: Total adjustments to net current assets	2(b) (3,807,031)	(3,593,868)	(3,568,256)
Closing funding surplus / (deficit)	1,603,052	1,766,587	4,442,108

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,615,393)	(5,592,618)	(5,592,618)
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)		
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of other provisions held in reserve			25,612
- Current portion of employee benefit provisions held in reserve	2,006,972	1,998,750	1,998,750
Total adjustments to net current assets	2(a) (3,807,031)	(3,593,868)	(3,568,256)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	31 July 2024	31 July 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(29,499)	0	0
Add: Loss on asset disposals	346	0	0
Add: Depreciation	1,702,000	141,767	129,810
Total non-cash amounts excluded from operating activities	1,672,847	141,767	129,810

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 JULY 2024

FM Reg 34 (2)(b) **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	(149,721)	(4.17%)	▼
Slightly under budget		Timing	
Fees and charges	(6,815)	(6.70%)	▼
Slightly under budget		Timing	
Interest revenue	(20,307)	(83.10%)	▼
Budget is allocated evenly every month		Timing	
Other revenue	4,671	286.92%	▲
Employee incentive payment received not budget but will amend budget		Permanent	
Expenditure from operating activities			
Employee costs	293,939	44.76%	▲
Overhead has not been transfer & some project has not started		Timing	
Materials and contracts	108,457	33.97%	▲
activity not as high as budgeted for		Timing	
Depreciation	11,957	8.43%	▲
To be review at mid-year review		Timing	
Insurance	(142,167)	(785.50%)	▼
Insurance paid in July 2024, budget is allocated evenly every month		Timing	
Other expenditure	9,373	27.66%	▲
Non cash amounts excluded from operating activities	(11,957)	(8.43%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(70,872)	(34.51%)	▼
Project has not complete to generate grants		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(68,566)	(198.35%)	▼
New plant arrive in July 2024		Timing	
Payments for construction of infrastructure	67,198	33.32%	▲
Surplus or deficit at the start of the financial year	163,535	10.20%	▲
Surplus or deficit after imposition of general rates	188,979	4.44%	▲

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

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

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 JULY 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)	\$4.25 M	\$4.44 M	\$0.19 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$5.85 M	51.1%
Restricted Cash	\$5.59 M	48.9%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	97.1%
0 to 30 Days	3.0%
Over 30 Days	2.0%
Over 90 Days	

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.11 M	9.5%
Trade Receivable	\$0.07 M	16.1%
Over 30 Days		4.3%
Over 90 Days		

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)	\$2.68 M	\$2.78 M	\$0.10 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$0.00 M	0.0%
YTD Budget	\$0.00 M	

Grants and Contributions		
	\$	% Variance
YTD Actual	\$3.44 M	(4.2%)
YTD Budget	\$3.59 M	

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.09 M	(6.7%)
YTD Budget	\$0.10 M	

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)	(\$0.03 M)	(\$0.10 M)	(\$0.07 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.06 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.13 M	(94.4%)
Adopted Budget	\$2.42 M	

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.13 M	(94.5%)
Adopted Budget	\$2.47 M	

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	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.59 M
Net Movement	\$0.00 M

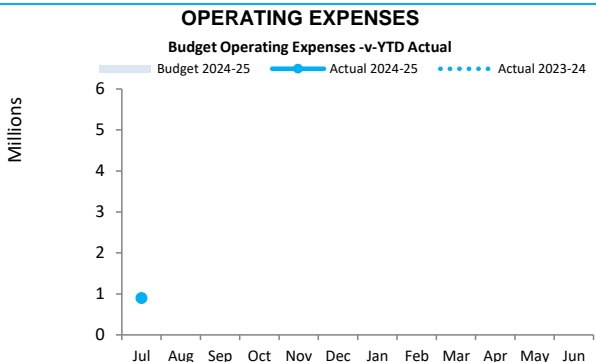
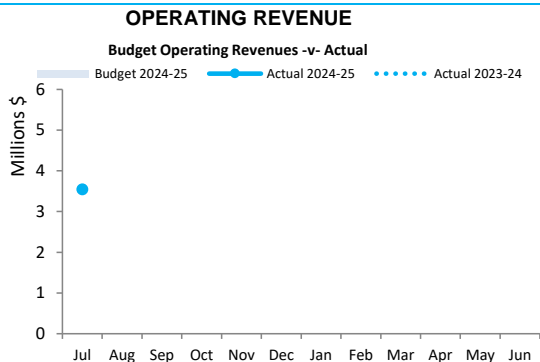
Refer to 4 - Cash Reserves

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

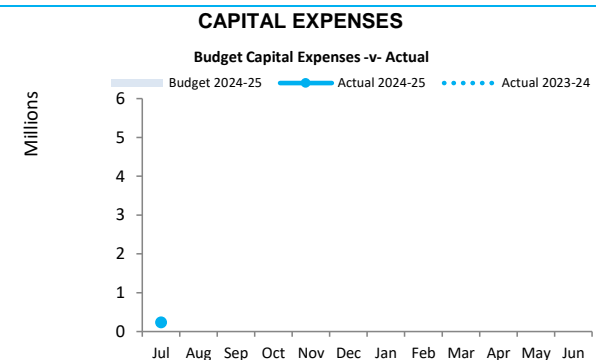
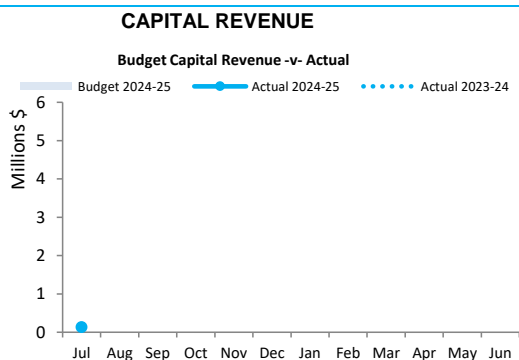
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



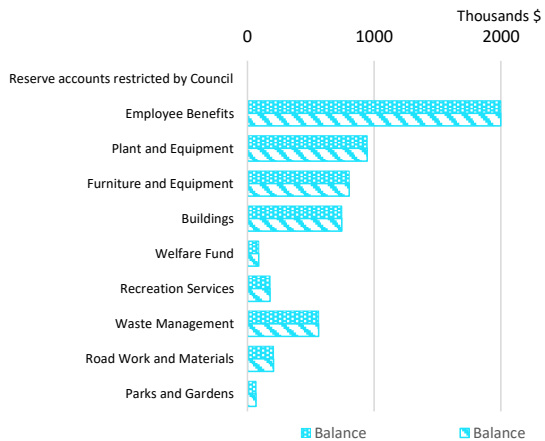
INVESTING ACTIVITIES



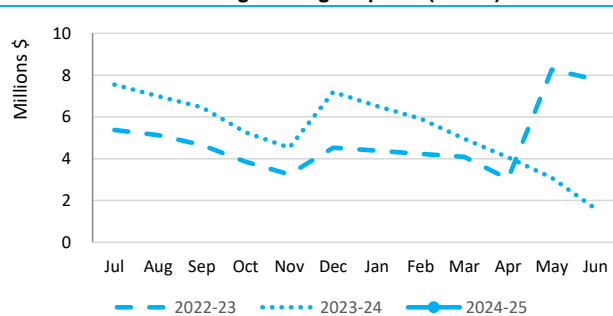
FINANCING ACTIVITIES

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 JULY 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	600	0	N/A	N/A	On Hand
Municipal Fund	Cash and cash equivalents	3,719,949	0	3,719,949		Bank-Westpac	Variable	N/A
Community Welfare Fund	Financial assets at amortised cost	0	2,585	2,585		Bank-Westpac	Variable	N/A
Reserve Fund	Financial assets at amortised cost	832	685,795	686,627		Bank-Westpac	Variable	N/A
Municipal Fund FTD #928	Cash and cash equivalents	629,141	0	629,141		Bank-Westpac	4.32%	08-2024
Municipal Fund FTD #933	Cash and cash equivalents	500,000	0	500,000		Bank-Westpac	4.08%	10-2024
Municipal Fund FTD #934	Cash and cash equivalents	500,000	0	500,000		Bank-Westpac	4.16%	11-2024
Municipal Fund FTD #935	Cash and cash equivalents	500,000	0	500,000		Bank-Westpac	4.24%	12-2024
Trust Fund FTD #139	Financial assets at amortised cost	0			59,204	Bank-Westpac	4.32%	09-2024
CW Fund FTD #227	Financial assets at amortised cost	0	24,140	24,140		Bank-Westpac	4.32%	08-2024
CW Fund FTD #228	Financial assets at amortised cost	0	34,338	34,338		Bank-Westpac	4.32%	09-2024
CW Fund FTD #229	Financial assets at amortised cost	0	27,518	27,518		Bank-Westpac	4.32%	09-2024
Reserve Fund FTD #343	Financial assets at amortised cost	0	1,835,014	1,835,014		Bank-Westpac	4.32%	08-2024
Reserve Fund FTD #344	Financial assets at amortised cost	0	68,527	68,527		Bank-Westpac	4.32%	09-2024
Reserve Fund FTD #345	Financial assets at amortised cost	0	780,135	780,135		Bank-Westpac	4.32%	09-2024
Reserve Fund FTD #346	Financial assets at amortised cost	0	522,127	522,127		Bank-Westpac	4.80%	03-2025
Reserve Fund FTD #347	Financial assets at amortised cost	0	547,629	547,629		Bank-Westpac	4.32%	11-2024
Reserve Fund FTD #348	Financial assets at amortised cost	0	543,809	543,809		Bank-Westpac	4.32%	11-2024
Reserve Fund FTD #349	Financial assets at amortised cost	0	521,000	521,000		Bank-Westpac	4.32%	11-2024
Total		5,850,522	5,592,617	11,443,139	59,204			
Comprising								
Cash and cash equivalents		5,849,690	0	5,849,690	0			
Financial assets at amortised cost - Term Deposits		832	5,592,617	5,593,449	59,204			
		5,850,522	5,592,617	11,443,139	59,204			

KEY INFORMATION

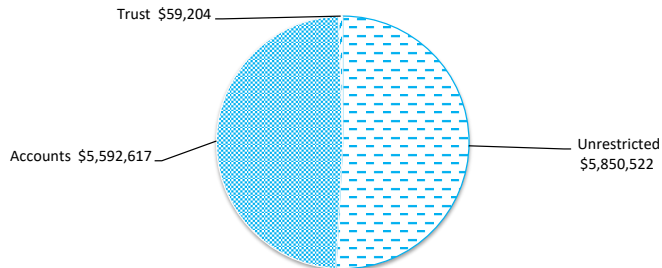
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JULY 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			1,998,750
Plant and Equipment	949,320	75,773	(400,000)	625,093	945,001			945,001
Furniture and Equipment	805,451	30,384		835,835	802,242			802,242
Buildings	748,310	28,215	(200,000)	576,525	745,133			745,133
Welfare Fund	88,491	5,929		94,420	88,491			88,491
Recreation Services	178,711	5,176		183,887	178,108			178,108
Waste Management	563,194	8,041	(50,000)	521,235	560,996			560,996
Road Work and Materials	206,427	19,918		226,345	205,692			205,692
Parks and Gardens	68,517	2,582		71,099	68,205			68,205
	5,615,393	251,711	(650,000)	5,217,104	5,592,618	0	0	5,592,618

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	1,249	17,000	15,751
Plant and equipment	1,244,172	33,320	86,135	52,815
Acquisition of property, plant and equipment	1,689,172	34,569	103,135	68,566
Infrastructure - roads	2,421,357	201,698	134,500	(67,198)
Acquisition of infrastructure	2,421,357	201,698	134,500	(67,198)
Total of PPE and Infrastructure.	4,110,529	236,267	237,635	1,368
Total capital acquisitions	4,110,529	236,267	237,635	1,368
Capital Acquisitions Funded By:				
Capital grants and contributions	2,465,477	205,372	134,500	(70,872)
Other (disposals & C/Fwd)	55,475	0	0	0
Reserve accounts				
Plant and Equipment	400,000		0	0
Buildings	200,000		0	0
Waste Management	50,000		0	0
Contribution - operations	939,577	30,895	103,135	72,240
Capital funding total	4,110,529	236,267	237,635	1,368

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

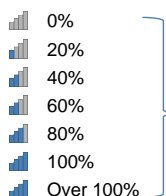
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

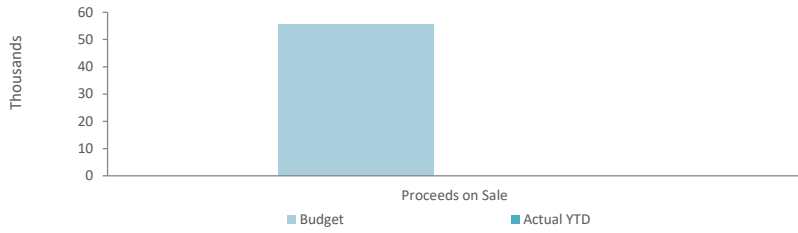


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Furniture and Equipment				0
1127805 Lily Beach Redevelopment	10,000	833	0	833
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	416	0	416
1127807 Foreshore Padang Footpath Extension	0	0	17,000	(17,000)
Furniture and Equipment Total	115,000	1,249	17,000	(15,751)
Plant and Machinery				0
1017500 Iveco Waste Compector 4 x 2 Dual Control & Freight	400,000	33,320	0	33,320
1127500 Ride-On Mower-P&G	21,672	0	0	0
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	0	0
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	90,000	0	86,135	(86,135)
Plant and Machinery Total	1,244,172	33,320	86,135	(52,815)
Land Building & Fixed Plant				0
Building Specialised				0
427900 Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
427900 Replace George Fam Office Blinds	25,000	0	0	0
427900 Replace Metalwork Balustrading	75,000	0	0	0
Building Specialised Total	150,000	0	0	0
Building Non-Specialised				0
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				0
72325 CRA 24/25 - EW Baseline from Blowhole to NPB National Park	555,880	46,304	0	46,304
72317 CRA 23/24 - Reseal Jalan Ketam Merah	94,348	7,859	0	7,859
72318 CRA 23/24 - Reseal Abbotts Nest	18,563	1,546	0	1,546
72319 CRA 23/24 - Reseal Jalan Masjid	3,228	269	0	269
72320 CRA 23/24 - Reseal Jalan Masjid Carpark	7,870	656	0	656
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware	62,143	5,177	0	5,177
72322 CRA 23/24 - Reseal & Kerb Tampa View	919	77	15,828	(15,751)
72323 CRA 23/24 - Reseal Phosphate Hill/Irvine Hill	41,767	3,479	0	3,479
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	97,125	8,090	98,814	(90,724)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	500,000	41,649	0	41,649
72617 LRCIP 4 - Lily Beach Boardwalk Replacement	133,831	11,149	19,858	(8,709)
72618 LRCIP 4 - Replacement of Road Signage	194,689	16,217	0	16,217
72107 RTR 23/24 - Reseal Lily Beach Rd	300,704	25,048	0	25,048
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	2,081	0	2,081
72109 RTR 24/25 - Nursery Rd Construction	50,000	4,164	0	4,164
72110 RTR 24/25 - Kung Wai Lane Reseal	38,000	3,165	0	3,165
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	3,165	0	3,165
72911 RTR 24/25 - Taman Sweetland Close Reseal	50,000	4,166	0	4,166
72912 RTR 24/25 - Taman Sweetland Crescent Reseal	99,704	8,308	0	8,308
72932 RTR 24/25 - Gaze Road	89,586	7,464	0	7,464
72933 RTR 24/25 - Block 413 Carpark	20,000	1,665	0	1,665
Infrastructure Total	2,421,357	201,698	134,500	67,198
				0
	4,110,529	236,267	237,635	(1,368)

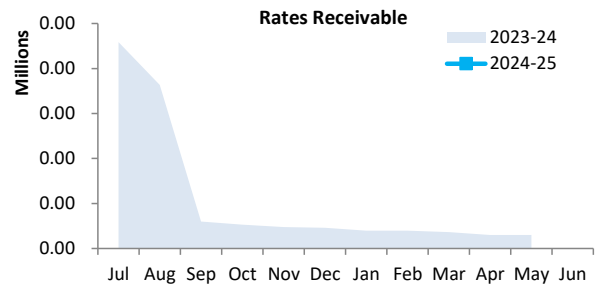
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
VN60198	Skidsteer Mustang with BM350 Cement Mixer Bucket	5,152	6,875	1,723	0			0	0
VN60961	Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-P&G (Darren Yeap)	0	5,000	5,000	0			0	0
VN61321	Waste Compactor 4*2 Dual control	11,706	25,000	13,294	0			0	0
VN61322	Hino Truck - Parks	2,904	3,100	196	0			0	0
VN61635	Caterpillar Roller	0	9,000	9,000	0			0	0
VN62137	Telehandler JLG	4,214	4,500	286	0			0	0
VN62036	Line Marker	2,346	2,000	0	(346)			0	0
		26,322	55,475	29,499	(346)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Jul 2024
	\$	\$
Opening arrears previous year		118,058
Levied this year		0
Less - collections to date	118,058	(11,199)
Net rates collectable	118,058	106,859
% Collected	0.0%	9.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	54,804	7,496	170	2,795	65,265
Percentage	0.0%	84.0%	11.5%	0.3%	4.3%	
Balance per trial balance						
Trade receivables		54,804	7,496	170	2,795	65,265
Total receivables general outstanding						65,265

Amounts shown above include GST (where applicable)

KEY INFORMATION

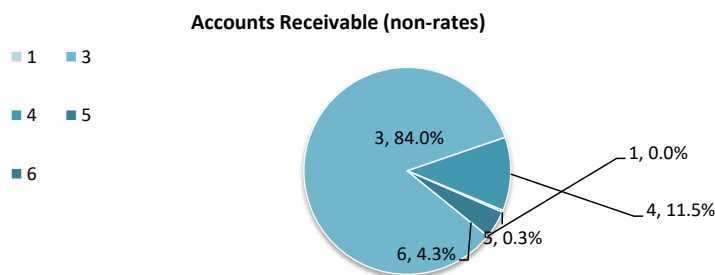
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 July 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,592,618			5,592,618
Financial assets at fair value through profit and loss	20,071			20,071
Inventory				
Fuel and materials	47,255		(1,802)	45,453
Other assets				
Prepayments	3,293	3,069		6,362
Accrued income	1,242		(1,242)	0
Total other current assets	5,664,479	3,069	(3,044)	5,664,504
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.

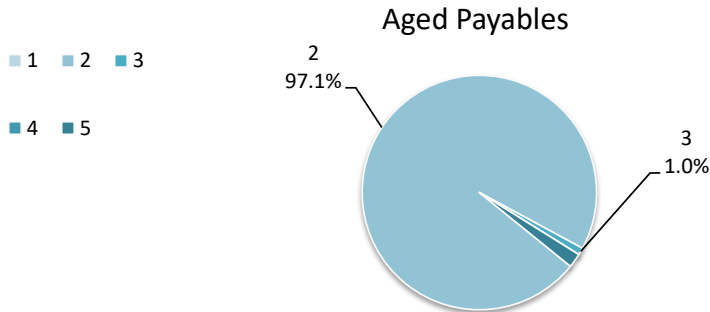
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	259,747	2,645	0	5,236	267,628
Percentage	0.0%	97.1%	1.0%	0.0%	2.0%	
Balance per trial balance						
Sundry creditors		259,747	2,645	0	5,236	267,628
Total payables general outstanding						267,628

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2024
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		204,747	0	25,366	(50,831)	179,282
Capital grant/contributions liabilities		742,303	0	400,000	(134,500)	1,007,803
Total other liabilities		947,050	0	425,366	(185,331)	1,187,085
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	425,366	(185,331)	3,408,326

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	31 Jul 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistant Grant				0		6,984,296	3,492,148	3,390,435
Commonwealth Community Service Obligations				0		500,459	0	0
CI Fisheries Management DITRDCA Grant	198,747		(50,830)	147,916	147,916	396,876	33,059	50,830
Housing Support Program						738,500	61,517	0
Saluting Their Service Commemorations Grant	6,000			6,000	6,000	0	0	0
Creative Australia -CI Exchange Program	0	25,366		25,366	25,366	0	0	0
	204,747	25,366	(50,830)	179,282	179,282	8,620,131	3,586,724	3,441,265
Contributions								
Australia Day Building Better Region Grant				0		20,000	1,666	0
Australia Day Contribution				0		1,000	83	0
Contribution & Donation				0		30,000	2,499	0
CI Marathon Contribution & Donation				0		10,000	833	818
	0	0	0	0	0	61,000	5,081	818
TOTALS	204,747	25,366	(50,830)	179,282	179,282	8,681,131	3,591,805	3,442,084

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	31 Jul 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Road to Recovery (RTR) Grant	300,704			300,704	300,704	710,994	59,225	0
Central Road Authority (CRA) Grant	325,963		(114,642)	211,321	211,321	925,963	77,132	114,642
Local Road & Community Infrastructure Program (LRCIP) Phase 4	115,636		(19,858)	95,778	95,778	328,520	27,366	19,858
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	0	400,000		400,000		500,000	41,649	0
	742,303	400,000	(134,500)	1,007,803	607,803	2,465,477	205,372	134,500

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	Amount	Amount	Closing
	Balance			Balance
	1 July 2024	Received	Paid	31 July 2024
	\$	\$	\$	\$
Taman Sweetlant Reserve (POS)	59,204			59,204
	59,204	0	0	59,204