



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 18 March 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**
 - 5.1 Cr WOO (pg 1 - 2)
- 6 **Petitions/Deputations/Presentations**
- 7 **Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
 - 7.1 Minutes of Ordinary Council Meeting held on 4 February 2025 (pg 3 - 10)
 - 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 ALGA Conference (pg 11 - 12)
 - 10.2 **Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – February 2025 (pg 13 - 18)
 - 10.2.2 Financial Statements – January 2025 & February 2025 (pg 19 - 63)
 - 10.2.3 Christmas Island- Compliance Audit Return (CAR) 2024 (pg 64 - 75)
 - 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 Application (pg 76 - 84)
 - 10.5.2 Policy Manual Review (pg 85 - 114)
- 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**
22 April 2025



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 March 2025
AGENDA REFERENCE	5.1
SUBJECT	Cr WOO – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.15
INTEREST DISCLOSURE	None
DATE OF REPORT	05 March 2025
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That the leave of absence application submitted by Cr Philip WOO (07/03/2025 to 04/04/2025) be approved.

BACKGROUND

Cr Philip Woo (07/03/2025 to 04/04/2025) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

I Councillor PHILIP WOO

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

Leave of absence from 7 / 03 / 25 to 4 / 04 / 25

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

Yours sincerely

Signature

5 / 3 / 25

Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 4 February 2025

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1 The Shire President declared the meeting open at 7.00pm.

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

1.2 Record of Attendance

Shire President

Deputy President

Councillors

Cr Gordon **THOMSON**

Cr Azmi **YON**

Cr Kee Heng **FOO**

Cr Philip **WOO**

Cr Hafiz **MASLI**

Cr Swee **TUNG**

Cr Kelvin Kok Bin **LEE**

Cr Steve **PEREIRA**

Chief Executive Officer

Director Planning, Governance & Policy/Minute Taker

Director Community/Recreation Services

Director Works, Services & Waste

Assistant Director of 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

3.1 CEO David PRICE advised that rising from a previous question by Cr Swee TUNG a recommendation for a two-year program to provide shade over combination equipment within selected parks will be made to the Audit/Budget Committee in April for consideration in the 25/26 budget.

3.2 Cr Kelvin LEE raised a query about a 1st February 2025 legislative change for superannuation application. CEO David PRICE informed the meeting that WALGA has sent updated advice that Band 1 and 2 Councils will be required to pay superannuation for council member sitting fees, but that it would be optional for Band 3 and 4 Councils.

CEO David PRICE had referred the WALGA advice to councillors for their consideration, and an invite to an upcoming information webinar from WALGA on the matter.

4 PUBLIC QUESTION TIME

- 4.1 Cr PEREIRA inquired if the Shire provided any Term 4 School Holiday Programs. CEO David PRICE advised that the Shire did not provide a program for the Term 4 Christmas School Holiday period.

Director Oliver LINES advised that the numbers of students on the island at the end of the year were very low, and that staff numbers were also pressed. CEO David PRICE advised that the Shire does support the Recreation Centre's holiday programs with bus runs during the period. Shire President Gordon THOMSON observed the low numbers of people on the island, including children, at the end of the year overall.

- 4.2 Cr PEREIRA asked about the green maintenance at the Telstra tower corner on Murray Road. Noted that there were branches overhanging from the cliff above; Cr PEREIRA asked if there was consideration in conducting an inspection of the area prior to the winds picking up in the last week for green maintenance?

Director Troy DAVIS advised that the crews had been conducting inspections in the lead up to the storm event, and that Murray Road had been addressed satisfactorily. Priority attention had been given to Flying Fish Cove preparations. The township roads had been addressed in the last fortnight overall; noted that staff were stretched thin at the moment due to the scale of the debris caused by the recent storm event.

- 4.3 Cr PEREIRA asked what the current outstandings were for overdue rates, and what the Shire's follow up actions were?

CEO David PRICE advised that he would follow that up and report back to the Council.

- 4.4 Cr PEREIRA asked if the Shire had made any plans to remove the sails at the Foreshore Padang following advice from Wednesday 29th Jan that the winds would be picking up.

CEO David PRICE advised that it was dangerous to do so after the forecast was given with the quick changing nature of weather on island. Director Troy DAVIS advised that a cherry picker was required to do the work; availability of cherry picker was dependent on outside vendors being available as Shire did not have one.

Cr PEREIRA observed that the Recreation Centre were able to remove their sails; Director Troy DAVIS advised that the Shire's sails were different in design and complexity to the Recreation Centre's pool sails.

- 4.5 Cr PEREIRA asked what was the timeframe for roadworks on Jalan Ketam Merah to commence? Director DAVIS advised that when the current works relating to weather clearing is done, the Shire will be able to continue their usual work plans.

Cr PEREIRA requested clarification on when the work plan for Jalan Ketam Merah was? Shire President Gordon THOMSON summarised that it wasn't on the works schedule for a particular date, and to take the question on notice.

Director DAVIS advised that the Shire was still waiting for a shipment of emulsion needed for the roadworks program.

- 4.6 Cr PEREIRA asked for an update to the Historical Temple Book project. Director Chris SU advised the meeting that the first series of artworks had been completed, and that Council could view if requested on the proviso that the artworks could be for councillors viewing only at this stage. Shire President THOMSON advised that showing the final completed works would be more advisable.

- 4.7 Cr PEREIRA noted that there were a number of abandoned vehicles in Poon Saan near the SERCO accommodation and Lucky Ho restaurant and requested to know how is Shire addressing these vehicles?

Director DAVIS advised that the Shire Ranger is pursuing owners with the AFP based on registration files with the Commonwealth. Shire has a list of vehicles submitted to the AFP.

Shire President Gordon THOMSON asked if this was the Shire's responsibility to liaise with the AFP for this information? Director DAVIS advised that it was and provided an overview of the protocols and permissions required around registered and unregistered vehicles; there is a 28 day lead time on this information with the AFP.

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

Members considered the unconfirmed minutes.

Council Resolution			
Moved: Cr YON	Seconded: Cr WOO	Res. No:	1/25
That Council adopt the unconfirmed minutes of the 10 December 2024 Council Meeting.			
Carried: 8/0			
For:			
Cr THOMSON	Cr YON	Cr FOO	Cr WOO
Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

8.1 Shire President Gordon THOMSON advised the meeting of the passing of former Shire of Christmas Island CEO Dr. Kelvin John Matthews.

Shire President Gordon THOMSON read the obituary into the minutes.

Vale Kelvin Matthews

Dr Kelvin Matthews PhD died on Friday, 17 January 2025, after months of suffering the terrible effects of mesothelioma, the very worst and most painful disease caused by the inhalation of asbestos. During his childhood Kelvin lived in the town of Wittenoom, Western Australia, the site of the infamous blue asbestos mine. So many of the workers of Wittenoom lost their lives to this incurable disease that the asbestos mining ceased and the WA government was forced to close the town of Wittenoom. Endless campaigning by unions, the Asbestos Diseases Society of Australia and the many individual legal cases forced the government's hand in this regard. Tragically now it is the time for the children of the Wittenoom workers, the innocents, to suffer that same terrible and painful and inevitable death that mesothelioma delivers so swiftly.

Last October I met Kelvin, his wife Neung and son Justin at our favourite catch-up joint – Tilleys Pie Shop in Fremantle. He delivered the bad news. He had been delivered the confirming diagnosis of his breathless condition – mesothelioma. He walked with the aid of a stick, supported by Neung and son Justin. Justin is a nurse and he knows and understands how this disease works. He will be there for Kelvin's final journey. Justin is now organising his father's funeral Friday 31 January in Mandurah. Justin will forward the details of time and place in coming days.

Kelvin Matthews came to the Shire of Christmas Island in 2010 with great depth of knowledge and experience in local government, just what we needed. His career in local government

extended from NSW to his home State of WA. He served as CEO of the Broken Hill Council at the time of "colourful" characters like the famous and progressive Mayor Black who entertained the world of local government with his memorable speeches at the annual National Assembly of Local Government in Canberra. Some of Kelvin's favourite stories about Mayor Black, are lessons in humanity, the mentoring of Kelvin Matthews in the art and craft of the political life. On his return to WA, Kelvin did a brief stint in the office of Mark McGowan MLA during one of McGowan's early terms as a member of the WA parliament. Kelvin took no credit or responsibility for McGowan's later elevation to the office of Premier of WA. Kelvin returned to the work of local government at the Shires of Shark Bay, Christmas Island, Mt Magnet and most recently Meekatharra.

During his time serving our Christmas Island Council 2010 to 2016 his contribution to the quality of life of Christmas Islanders was a sincere pursuit, including the building of the seniors centre at Poon Saan. He worked closely with Helene Bartleson, author of Golden Leaves, an Introduction to the Chinese Cemeteries of Christmas Island, delivering many important strategic and practical stages of the Shire's Cemeteries Management Plan. An enthusiastic scholar and historian Kelvin's work with Helene has taken them to historic finds through their spirited pursuit of inquiry into burial practices and customs of our Christmas Islanders and then in the Shire of Mount Magnet and latterly the Shire of Meekatharra. Helene Bartleson is shattered by Kelvin's passing, her despair at the loss of friend and colleague speaks for her affection for the man, but also the fact that the fruits of their inquiry and labour continue to emerge, with so much more to be done, particularly in the first nations communities of Western Australia where despite the fragmentation and disparagement of their culture and traditions, cultural leaders in those regions have been working with Helene and Kelvin to reveal burial grounds and culture that was never lost but historically traduced.

With the encouragement of the Shire Council, Kelvin embarked on his major project and hopefully his most significant legacy to Christmas Islanders – his application for entry into the University of Notre Dame's doctoral research programme. Kelvin's experience and understanding of the system of government in Australia was challenged by the very unusual system of government in the external territories of Christmas Island and Cocos (Keeling) Islands. Our discussions about the lack of implementation of the recommendations of the Reports of the Parliamentary Inquiries, Islands in the Sun, 1991, and the Joint Standing Committee of the National Capital and External Territories' Governance Inquiry of 2005, suggested to Kelvin that his PhD deal with the history of exploitation of the mine workers and the enabling ideology, political and governance regimes that persist today. The PhD he earned from this inquiry is one of the proudest achievements of Kelvin's working life. Its value to Christmas Islanders is that it provides a framework of analysis that should inform the ambitions of Christmas Islanders to overcome the "democratic deficit" that pertains to this day. Christmas Islanders can't vote for the members of the WA Parliament, which is the Parliament that makes the laws that we must live by on Christmas Island. This is the "democratic deficit". In every mainland State and Territory the people DO VOTE for their representatives in their State and Territory parliaments and assemblies. Why not Christmas Island, Cocos (Keeling) Islands or Norfolk Island?

True to form Kelvin advocated the interests of Christmas Islanders that he defined in his PhD Thesis - Christmas Island A question of self-determination. We combined with the Shires of Cocos (Keeling) Islands, Torres Strait Council and the Council of Norfolk Island to create a governance forum on the sidelines of the annual National Assembly in Canberra in 2015. In 2019 Kelvin and his PhD supervisor Professor Martin Drum came to Christmas Island to lead a governance forum at the Poon Saan Hall. It was well attended. There is an interest in the question of democracy in our community. Thanks to Dr Kelvin Matthews we have a thoroughly researched and rigorously reviewed academic work that provides a framework of analysis to which current and future generations of Islanders may turn when the time comes to act to end the longstanding remnant of colonialism that is the governance regime of our non-self-governing Territory of Christmas Island.

Kelvin's devotion to Neung, the love of his life, was oft expressed in Mayor Black's terms: "Happy wife. Happy life" There was no mistaking his deepest affection for Neung in his tone in that oft spoken flippant phrase – a reasonable philosophy of life. Devoted as they were to each other, Kelvin and Neung generously and lovingly supported the development of the children in their lives. Poppy came to school on Christmas Island and is now happily working in her chosen

profession. Justin is a nurse with other commitments to community service of which Dr Kelvin Matthews is so proud.

We salute you Kelvin. Your service to our Christmas Island community was extraordinary by any measure. Your long public service to many communities is an example that future generations of public servants may follow to give us all hope for the advancement of humanity – an altruistic humanity of compassion and generosity.

May you rest in eternal peace.

Gordon Thomson
President Shire of Christmas Island

The meeting rose for a minute of silence and reflection for Dr. Kelvin John Matthews.

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Budget Review 2024-25

Council Resolution

Moved: Cr MASLI

Seconded: Cr LEE

Res. No: 2/25

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

Carried: 8/0

For:

Cr THOMSON

Cr YON

Cr FOO

Cr WOO

Cr MASLI

Cr LEE

Cr PEREIRA

Cr TUNG

Absolute Majority

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – December 2024

Council Resolution

Moved: Cr YON

Seconded: Cr FOO

Res. No: 3/25

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

Carried: 8/0

For:

Cr THOMSON

Cr YON

Cr FOO

Cr WOO

Cr MASLI

Cr LEE

Cr PEREIRA

Cr TUNG

10.2.2 Financial Statements – December 2024

Council Resolution				
Moved: Cr YON		Seconded: Cr FOO	Res. No:	4/25
That Council receives the Financial Statements of December 2024 for the Municipal Fund.				
Carried:	8/0			
For:				
	Cr THOMSON	Cr YON	Cr FOO	Cr WOO
	Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

10.2.3 Schedule of Accounts – January 2025

Council Resolution				
Moved: Cr LEE		Seconded: Cr YON	Res. No:	5/25
That Council receive the expenditure totaling \$ 1,424,683.78 as presented in January 2025 Schedule of Accounts.				
Carried:	8/0			
For:				
	Cr THOMSON	Cr YON	Cr FOO	Cr WOO
	Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

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

Council Resolution				
Moved: Cr PEREIRA		Seconded: Cr LEE	Res. No:	6/25
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				
Carried:	8/0			
For:				
	Cr THOMSON	Cr YON	Cr FOO	Cr WOO
	Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

10.5.2 Policy Manual Reviews

Council Resolution

Moved: Cr LEE

Seconded: Cr MASLI

Res. No: 7/25

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

Carried: 8/0

For:	Cr THOMSON	Cr YON	Cr FOO	Cr WOO
	Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

10.5.3 Commonwealth Mirrored WA State Grants

Council Resolution

Moved: Cr YON

Seconded: Cr TUNG

Res. No: 8/25

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*.

Carried: 8/0

For:	Cr THOMSON	Cr YON	Cr FOO	Cr WOO
	Cr MASLI	Cr LEE	Cr PEREIRA	Cr TUNG

- 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 7.44pm
- 15 DATE OF NEXT MEETING: 18 March 2025**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Meeting 18 March 2025
AGENDA REFERENCE	10.1.1
SUBJECT	2025 ALGA National Conference Attendance
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.6.1
INTEREST DISCLOSURE	None
DATE OF REPORT	4 March 2025
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council –

1. confirm registration to attend the 2025 Australian Local Government Association National Assembly conference scheduled for 24 to 27 June 2025 in Canberra,
2. nominates the Shire President, the CEO and Councillors _____ and _____ to attend the conference for the purpose of registration, travel and accommodation arrangements,
3. advise the CEO of any Motions by 31 March 2025 that Council may want to have included in the Conference Agenda Papers and,
4. confirm the voting (x 1) and proxy (x 1) delegates for the conference.

BACKGROUND

Council nominated the Shire President, Crs, YON and LEE, and the CEO to attend the 2024 Australian Local Government Association. (ALGA)

Details of the 2025 conference have now been made available on the ALGA website.

COMMENT

The 2025 ALGA conference is scheduled for 24 to 27 June 2025 at the Canberra National Convention Centre. This year's theme of the conference is *National Priorities need Local Solutions*, and the program will be focused on how councils can work in partnership with the Australian Government in particular to meet current and future needs of local communities.

In accordance with practice last year, Council merely has to nominate 1 x voting delegate (and 1 x proxy) per Council and is not required to provide the voting delegate's name. Therefore, presuming Councils endorsement of attendance to the conference, the registration of one voting delegate and one proxy delegate is all that is required.

As in previous years, there is also an opportunity to meet with various Ministers and Government Departments while in Canberra who have portfolio responsibilities relevant to Christmas Island on 24 and 27 June.

STATUTORY ENVIRONMENT

Registration of voting delegate x 1 and proxy x 1 as part of the ALGA conference registration process.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

Conference registration, travel and accommodation is provided for in the 2024/25 budget for 3 x elected members and 1 x staff member. Indicative cost to attend conference would be –

1. Full conference Early Bird Registration (before 23/5/25) @ \$979.00 p/person with additional \$279.00 p/person to attend Regional Development Forum on Tuesday 24/6/25, when also registering for full conference.
2. The CEO has already pre booked for 4 x rooms near the conference venue to ensure availability.
3. Airfare cost p/person Christmas Island to Canberra return and,
4. Applicable travel allowance p/person in accordance with Council Policy.

STRATEGIC IMPLICATIONS

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 March 2025
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - February 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	07 March 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive the expenditure totaling \$1,193,892.02 as presented in February 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 28 February 2025: **\$ 573,948.85**

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 – February 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 18 March 2025
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – January 2025 & February 2025
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 March 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of January 2025 & February 2025.

BACKGROUND

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

COMMENT

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

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

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 10.2.2.1 Financial Statements January 2025
- 10.2.2.2 Financial Statements February 2025

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 January 2025

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

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

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	8,182,592	7,628,635	(553,957)	(6.77%)	▼
Fees and charges	1,221,706	712,571	923,588	211,017	29.61%	▲
Interest revenue	298,385	171,126	164,735	(6,391)	(3.73%)	
Other revenue	81,475	24,400	429,518	405,118	1660.32%	▲
Profit on asset disposals	29,499	31,188	115,614	84,426	270.70%	▲
	12,216,770	11,026,451	11,166,803	140,352	1.27%	
Expenditure from operating activities						
Employee costs	(7,670,496)	(4,598,677)	(4,184,928)	413,749	9.00%	▲
Materials and contracts	(4,283,327)	(2,236,218)	(1,198,899)	1,037,319	46.39%	▲
Utility charges	(128,297)	(74,784)	(47,403)	27,381	36.61%	▲
Depreciation	(1,702,000)	(992,713)	(963,306)	29,407	2.96%	▲
Insurance	(206,699)	(126,739)	(265,495)	(138,756)	(109.48%)	▼
Other expenditure	(304,406)	(236,574)	(1,370,604)	(1,134,030)	(479.36%)	▼
Loss on asset disposals	0	0	(4,984)	(4,984)	0.00%	
	(14,295,225)	(8,265,705)	(8,035,619)	230,086	2.78%	
Non cash amounts excluded from operating activities	2(c) 1,672,501	961,525	852,676	(108,849)	(11.32%)	▼
Amount attributable to operating activities	(405,954)	3,722,271	3,983,860	261,589	7.03%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,465,477	1,438,098	484,468	(953,630)	(66.31%)	▼
Proceeds from disposal of assets	55,475	7,600	129,091	121,491	1598.56%	▲
	2,520,952	1,445,698	613,559	(832,139)	(57.56%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,689,172)	(666,748)	(874,261)	(207,513)	(31.12%)	▼
Payments for construction of infrastructure	(2,421,357)	(1,412,316)	(549,918)	862,398	61.06%	▲
	(4,110,529)	(2,079,064)	(1,424,179)	654,886	31.50%	
Amount attributable to investing activities	(1,589,577)	(633,366)	(810,620)	(177,254)	(27.99%)	
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	(405,954)	3,722,271	3,983,860	261,589	7.03%	▲
Amount attributable to investing activities	(1,589,577)	(633,366)	(810,620)	(177,254)	(27.99%)	▼
Amount attributable to financing activities	398,289	0	(99,734)	(99,734)	0.00%	▼
Surplus or deficit after imposition of general rates	5,810	4,691,957	4,840,092	148,135	3.16%	▲

KEY INFORMATION

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

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

**SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2025**

	Actual 30 June 2024	Actual as at 31 January 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,162,032	3,132,494
Trade and other receivables	234,267	311,373
Other financial assets	5,612,689	8,364,525
Inventories	47,255	379,194
Other assets	4,535	5,295
TOTAL CURRENT ASSETS	9,060,778	12,192,881
NON-CURRENT ASSETS		
Property, plant and equipment	15,299,705	15,300,749
Infrastructure	23,005,422	23,446,790
TOTAL NON-CURRENT ASSETS	38,305,127	38,747,539
TOTAL ASSETS	47,365,905	50,940,420
CURRENT LIABILITIES		
Trade and other payables	532,033	647,352
Other liabilities	947,050	817,452
Employee related provisions	2,221,241	2,221,241
TOTAL CURRENT LIABILITIES	3,700,324	3,686,045
NON-CURRENT LIABILITIES		
Employee related provisions	8,717	8,717
TOTAL NON-CURRENT LIABILITIES	8,717	8,717
TOTAL LIABILITIES	3,709,041	3,694,762
NET ASSETS	43,656,864	47,245,658
EQUITY		
Retained surplus	14,254,427	17,743,486
Reserve accounts	5,592,618	5,692,352
Revaluation surplus	23,809,820	23,809,820
TOTAL EQUITY	43,656,865	47,245,658

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2025

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 JANUARY 2025

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at 30 June 2024	Actual as at 31 January 2025
(a) Net current assets used in the Statement of Financial Activity	Note	1 July 2024	31 January 2025
		\$	\$
Current assets			
Cash and cash equivalents		3,162,032	3,132,494
Trade and other receivables		234,267	311,373
Other financial assets		5,635,464	8,364,525
Inventories		74,108	379,194
Other assets		4,535	5,295
		9,110,406	12,192,881
Less: current liabilities			
Trade and other payables		(532,032)	(647,352)
Other liabilities		(947,050)	(817,452)
Employee related provisions		(2,221,241)	(2,221,241)
		(3,700,323)	(3,686,045)
Net current assets		5,410,083	8,506,836
Less: Total adjustments to net current assets	2(b)	(3,807,031)	(3,666,745)
Closing funding surplus / (deficit)		1,603,052	4,840,091
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts		(5,615,393)	(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	2,034,251
Total adjustments to net current assets	2(a)	(3,807,031)	(3,666,745)
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals		(29,499)	(115,614)
Add: Loss on asset disposals		0	4,984
Add: Depreciation		1,702,000	963,306
Total non-cash amounts excluded from operating activities		1,672,501	852,676

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

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	(553,957)	(6.77%)	▼
Project has not complete to generate grants		Timing	
- Housing Support Program Grant			
- Bus Service Grant			
Fees and charges	211,017	29.61%	▲
Residential Waste Management Levy generate with rates		Timing	
Quarterly enterprises waste service charges		Timing	
Other revenue	405,118	1660.32%	▲
Insurance payment for Foreshore Padange Restoration		Permanent	
Profit on asset disposals	84,426	270.70%	▲
Process on sale of asset		Permanent	
Expenditure from operating activities			
Employee costs	413,749	9.00%	▲
Overhead has not been transfer		Timing	
Materials and contracts	1,037,319	46.39%	▲
Activity not as high as budgeted for		Timing	
Utility charges	27,381	36.61%	▲
Usage not as high as budgeted for		Timing	
Depreciation	29,407	2.96%	▲
Slightly under budget		Timing	
Insurance	(138,756)	(109.48%)	▼
Yearly Insurance paid in July 2024		Timing	
Other expenditure	(1,134,030)	(479.36%)	▼
Storm Damage Clean-up & Restoration not budgeted, to be reimburse from insurance		Timing	
Non cash amounts excluded from operating activities	(108,849)	(11.32%)	▼
Process on sale of asset		Timing	
Depreciation not as high as budgeted		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(953,630)	(66.31%)	▼
Project has not complete to generate grants		Timing	
Proceeds from disposal of assets	121,491	1598.56%	▲
Process on sale of asset		Permanent	
Outflows from investing activities			
Payments for property, plant and equipment	(207,513)	(31.12%)	▼
New plant arrive earlier than scheduled		Timing	
Payments for construction of infrastructure	862,398	61.06%	▲
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	148,135	3.16%	▲
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025

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	\$0.01 M	\$4.69 M	\$4.84 M	\$0.15 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$11.48 M	% of total
Unrestricted Cash	\$5.79 M	50.4%
Restricted Cash	\$5.69 M	49.6%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.65 M	% Outstanding
Trade Payables	\$0.65 M	
0 to 30 Days		38.2%
Over 30 Days		61.8%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.10 M	% Collected
Rates Receivable	\$0.21 M	89.4%
Trade Receivable	\$0.10 M	% Outstanding
Over 30 Days		24.5%
Over 90 Days		2.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$3.72 M	\$3.98 M	\$0.26 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		
	\$7.63 M	% Variance
YTD Actual	\$7.63 M	
YTD Budget	\$8.18 M	(6.8%)

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$0.92 M	% Variance
YTD Actual	\$0.92 M	
YTD Budget	\$0.71 M	29.6%

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)	(\$0.63 M)	(\$0.81 M)	(\$0.18 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		
	\$0.55 M	% Spent
YTD Actual	\$0.55 M	
Adopted Budget	\$2.42 M	(77.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$0.48 M	% Received
YTD Actual	\$0.48 M	
Adopted Budget	\$2.47 M	(80.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.40 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

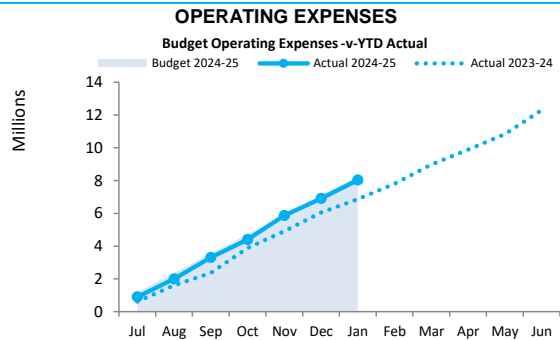
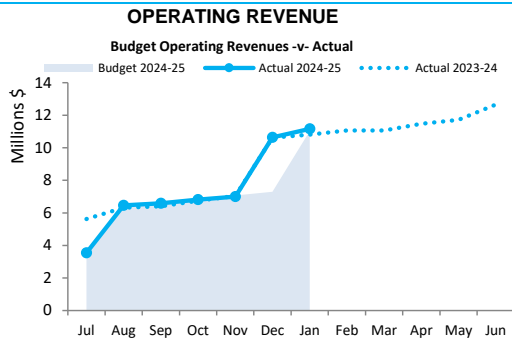
Refer to 4 - Cash Reserves

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

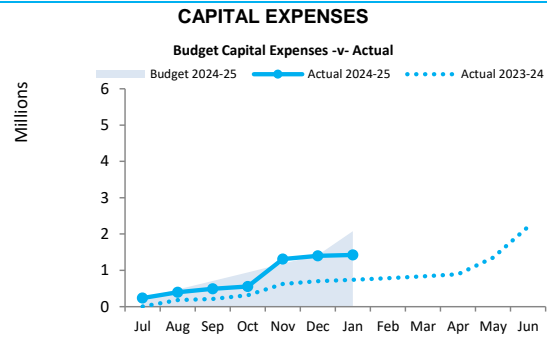
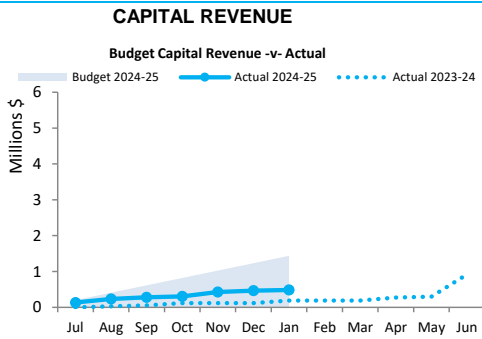
SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



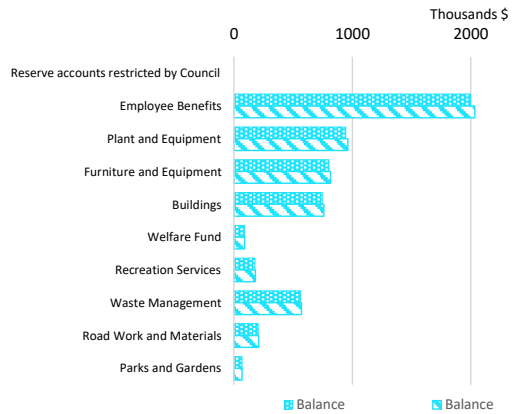
INVESTING ACTIVITIES



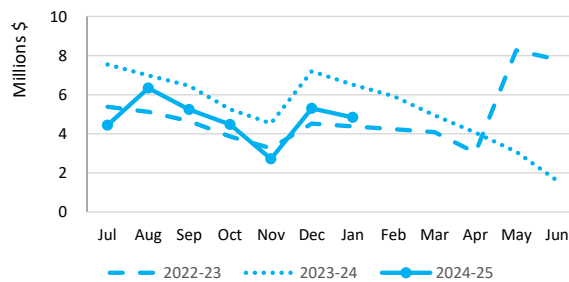
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025

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	2,631,894	0.00	2,631,894.39	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 #945	Financial assets at amortised cost	304,272	0.00	304,271.67	0	Bank-Westpac	4.26%	05-2025
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	2,584.73	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	674	690,318.30	690,991.98	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		5,785,275	5,692,347.81	11,477,622.56	60,508			
Comprising								
Cash and cash equivalents		3,132,494	0.00	3,132,495.00	0			
Financial assets at amortised cost - Term Deposits		2,652,780	5,692,348.00	8,345,128.00	60,508			
		5,785,275	5,692,348.00	11,477,623.00	60,508			

KEY INFORMATION

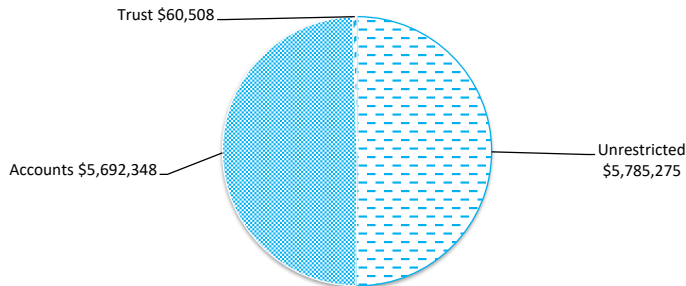
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 2025**

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	0	2,034,251
Plant and Equipment	949,320	75,773	(400,000)	625,093	945,001	16,785	0	961,786
Furniture and Equipment	805,451	30,384		835,835	802,242	14,249	0	816,491
Buildings	748,310	28,215	(200,000)	576,525	745,133	13,235	0	758,368
Welfare Fund	88,491	5,929		94,420	88,491	1,972	0	90,463
Recreation Services	178,711	5,176		183,887	178,108	3,163	0	181,271
Waste Management	563,194	8,041	(50,000)	521,235	560,996	9,964	0	570,960
Road Work and Materials	206,427	19,918		226,345	205,692	3,654	0	209,346
Parks and Gardens	68,517	2,582		71,099	68,205	1,211	0	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	59,994	0	(59,994)
Buildings - specialised	150,000	49,995	0	(49,995)
Furniture and equipment	115,000	42,077	139,318	97,241
Plant and equipment	1,244,172	514,682	734,943	220,261
Acquisition of property, plant and equipment	1,689,172	666,748	874,261	207,513
Infrastructure - roads	2,421,357	1,412,316	549,918	(862,398)
Acquisition of infrastructure	2,421,357	1,412,316	549,918	(862,398)
Total of PPE and Infrastructure.	4,110,529	2,079,064	1,424,179	(654,886)
Total capital acquisitions	4,110,529	2,079,064	1,424,179	(654,886)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,465,477	1,438,098	484,468	(953,630)
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	633,366	810,620	177,254
Capital funding total	4,110,529	2,079,064	1,424,179	(654,886)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

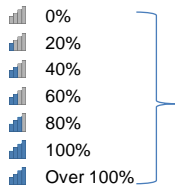
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

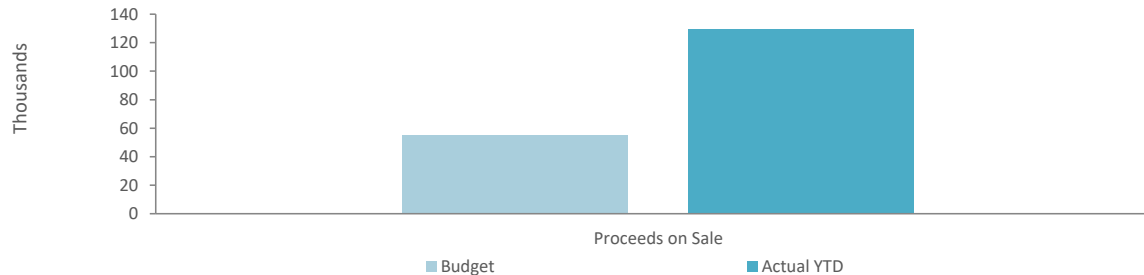


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		Completed	Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
Furniture and Equipment				
1127805 Lily Beach Redevelopment	10,000	5,833	40,943	(35,110)
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	6,666	0	6,666
1127800 Playground & Park Upgrades	80,000	26,664	0	26,664
1137800 Library Shelving	5,000	2,914	0	2,914
1127807 Foreshore Padang Footpath Extension	0	0	98,375	(98,375)
Furniture and Equipment Total	115,000	42,077	139,318	(97,241)
Plant and Machinery				
1017500 Iveco Waste Compector 4 x 2 Dual Control & Freight	400,000	233,320	420,397	(187,077)
1127500 Ride-On Mower-P&G	21,672	7,223	17,081	(9,858)
1127500 Truck Crew Cab-P&G	100,000	33,330	0	33,330
1127500 Freight for P&G Plant & Machinery	22,500	7,499	0	7,499
1217500 Skidsteer-Projects	75,000	24,998	0	24,998
1217500 Roller-C/Wks	200,000	66,660	199,000	(132,340)
1217500 Telehandler	225,000	74,993	0	74,993
1217500 Freight for 24/25 P&E	75,000	24,998	0	24,998
1217500 Emulsion Sprayer	35,000	11,666	0	11,666
1217500 Freight for 23/24 P&E (7 x Hilux/Install Bitumen Tank)	90,000	29,997	98,465	(68,468)
Plant and Machinery Total	1,244,172	514,682	734,943	(220,261)
Land Building & Fixed Plant				
Building Specialised				
427900 Replace Flooring in Finance Office & Tea Room	50,000	16,665	0	16,665
427900 Replace George Fam Office Blinds	25,000	8,333	0	8,333
427900 Replace Metalwork Balustrading	75,000	24,998	0	24,998
Building Specialised Total	150,000	49,995	0	49,995
Building Non-Specialised				
907900 General Housing Upgrade (For Budget Transfer)	180,000	59,994	0	59,994
Building Non-Specialised Total	180,000	59,994	0	59,994
Land Building & Fixed Plant Total	330,000	109,989	0	109,989
Infrastructure				
72325 CRA 24/25 - EW Baseline from Blowhole to NPB National Park	555,880	324,240	137,909	186,331
72317 CRA 23/24 - Reseal Jalan Ketam Merah	94,348	55,033	0	55,033
72318 CRA 23/24 - Reseal Abbotts Nest	18,563	10,826	0	10,826
72319 CRA 23/24 - Reseal Jalan Masjid	3,228	1,883	0	1,883
72320 CRA 23/24 - Reseal Jalan Masjid Carpark	7,870	4,592	0	4,592
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware	62,143	36,251	0	36,251
72322 CRA 23/24 - Reseal & Kerb Tampa View	919	539	35,899	(35,360)
72323 CRA 23/24 - Reseal Phosphate Hill/Irvine Hill	41,767	24,361	0	24,361
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	97,125	56,650	155,053	(98,403)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	500,000	291,645	10,463	281,182
72617 LRCIP 4 - Lily Beach Boardwalk Replacement	133,831	78,061	136,720	(58,659)
72618 LRCIP 4 - Replacement of Road Signage	194,689	113,559	41,468	72,091
72107 RTR 23/24 - Reseal Lily Beach Rd	300,704	175,396	32,405	142,991
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	14,573	0	14,573
72109 RTR 24/25 - Nursery Rd Construction	50,000	29,160	0	29,160
72110 RTR 24/25 - Kung Wai Lane Reseal	38,000	22,163	0	22,163
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	22,163	0	22,163
72911 RTR 24/25 - Taman Sweetland Close Reseal	50,000	29,162	0	29,162
72912 RTR 24/25 - Taman Sweetland Crescent Reseal	99,704	58,156	0	58,156
72932 RTR 24/25 - Gaze Road	89,586	52,248	0	52,248
72933 RTR 24/25 - Block 413 Carpark	20,000	11,655	0	11,655
Infrastructure Total	2,421,357	1,412,316	549,918	862,398
	4,110,529	2,079,064	1,424,179	654,886

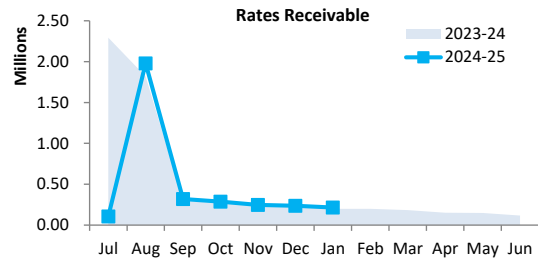
6 DISPOSAL OF ASSETS

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 June 2024	31 Jan 2025
	\$	\$
Opening arrears previous year		118,058
Levied this year		1,904,713
Less - collections to date	118,058	(1,808,049)
Net rates collectable	118,058	214,722
% Collected	0.0%	89.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	73,026	17,311	4,421	1,893	96,651
Percentage	0.0%	75.6%	17.9%	4.6%	2.0%	
Balance per trial balance						
Trade receivables		73,026	17,311	4,421	1,893	96,651
Total receivables general outstanding						96,651

Amounts shown above include GST (where applicable)

KEY INFORMATION

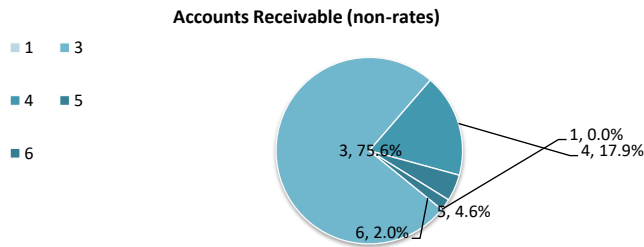
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 January 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,592,618	2,751,837		8,344,454
Financial assets at fair value through profit and loss	20,071			20,071
Inventory				
Fuel and materials	47,255	479,068	(147,130)	379,194
Other assets				
Prepayments	3,293	11,898	(9,896)	5,295
Accrued income	1,242		(1,242)	0
Total other current assets	5,664,479	3,242,803	(158,268)	8,749,014
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.

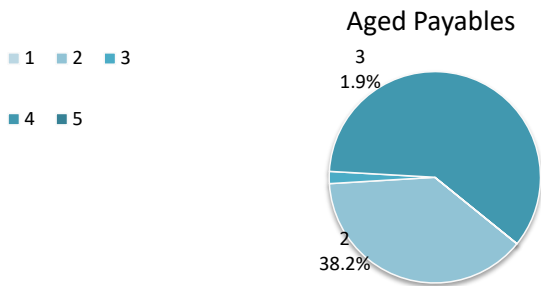
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	247,195	11,984	387,801	35	647,015
Percentage	0.0%	38.2%	1.9%	59.9%	0.0%	
Balance per trial balance						
Sundry creditors		247,195	11,984	387,801	35	647,412
Adjustment-Trust Interfund Tft	(60)					(60)
Total payables general outstanding						647,352

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 January 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		204,747	0	219,592	(264,722)	159,617
Capital grant/contributions liabilities		742,303	0	400,000	(484,468)	657,835
Total other liabilities		947,050	0	619,592	(749,190)	817,452
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	(749,190)	3,038,693

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 JANUARY 2025

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 Jan 2025	31 Jan 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistant Grant	0	0	0	0	0	6,984,296	6,984,296	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	(236,574)	129,751	129,751	396,876	231,493	236,574
Housing Support Program	0	0	0	0	0	738,500	430,765	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	0	0	0
Creative Australia - Strengthening Australian Indian C	0	25,366	(23,060)	2,306	2,306	0	0	23,060
CI Exchange Program	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	(264,722)	159,617	159,617	8,620,131	8,147,013	7,599,966
Contributions								
Australia Day NADC/Building Better Region Grant				0	0	20,000	11,666	8,800
Australia Day Contribution				0	0	1,000	581	0
Bus Service Contract Contribution & Donation				0	0	30,000	17,499	0
CI Marathon Contribution & Donation				0	0	10,000	5,833	7,869
Territory Week Donation and Sponsor (CIP)				0	0	0	0	12,000
	0	0	0	0	0	61,000	35,579	28,669
TOTALS	204,747	219,592	(264,722)	159,617	159,617	8,681,131	8,182,592	7,628,635

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025

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 Jan 2025	Current Liability 31 Jan 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Road to Recovery (RTR) Grant	300,704		(32,405)	268,299	268,299	710,994	414,717	32,405
Central Road Authority (CRA) Grant	325,963		(325,963)	0	0	925,963	540,110	325,963
Local Road & Community Infrastructure Program (LRCIP) Phase 4	115,636		(115,636)	0	0	328,520	191,624	115,636
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	0	400,000	(10,463)	389,537	389,537	500,000	291,647	10,463
	742,303	400,000	(484,468)	657,836	657,836	2,465,477	1,438,098	484,468

**SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025**

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 January 2025
	\$	\$	\$	\$
Taman Sweetlant Reserve (POS)	59,204	1,303		60,508
	59,204	1,303	0	60,508

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 2025

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

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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	8,603,209	8,174,544	7,676,860	(497,684)	(6.09%)	▼
Fees and charges	1,221,706	814,332	1,009,023	194,691	23.91%	▲
Interest revenue	298,385	195,564	184,285	(11,279)	(5.77%)	▼
Other revenue	426,847	420,275	431,430	11,155	2.65%	▲
Profit on asset disposals	110,630	110,630	115,614	4,984	4.51%	
	12,565,351	11,619,919	11,321,925	(297,994)	(2.56%)	
Expenditure from operating activities						
Employee costs	(7,918,112)	(5,277,942)	(4,771,723)	506,219	9.59%	▲
Materials and contracts	(3,902,960)	(2,589,784)	(1,389,007)	1,200,777	46.37%	▲
Utility charges	(128,297)	(85,464)	(52,169)	33,295	38.96%	▲
Depreciation	(1,702,000)	(1,134,480)	(1,089,024)	45,456	4.01%	▲
Insurance	(217,399)	(144,838)	(265,495)	(120,657)	(83.30%)	▼
Other expenditure	(752,250)	(501,260)	(1,432,470)	(931,210)	(185.77%)	▼
Loss on asset disposals	0	0	(4,984)	(4,984)	0.00%	
	(14,621,018)	(9,733,768)	(9,004,872)	728,896	7.49%	
Non cash amounts excluded from operating activities	2(c) 1,591,370	1,023,850	978,394	(45,456)	(4.44%)	▼
Amount attributable to operating activities	(464,297)	2,910,001	3,295,447	385,446	13.25%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,465,477	1,643,470	484,468	(1,159,002)	(70.52%)	▼
Proceeds from disposal of assets	55,475	7,600	129,091	121,491	1598.56%	▲
	2,520,952	1,651,070	613,559	(1,037,511)	(62.84%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,645,115)	(1,113,619)	(1,099,515)	14,104	1.27%	▲
Payments for construction of infrastructure	(2,421,357)	(1,614,014)	(571,079)	1,042,935	64.62%	▲
	(4,066,472)	(2,727,633)	(1,670,594)	1,057,039	38.75%	
Amount attributable to investing activities	(1,545,520)	(1,076,563)	(1,057,035)	19,528	1.81%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	816,943	0	0	0	0.00%	
	816,943	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	565,232	0	(99,734)	(99,734)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,467,397	1,467,397	1,766,586	299,189	20.39%	▲
Amount attributable to operating activities	(464,297)	2,910,001	3,295,447	385,446	13.25%	▲
Amount attributable to investing activities	(1,545,520)	(1,076,563)	(1,057,035)	19,528	1.81%	▲
Amount attributable to financing activities	565,232	0	(99,734)	(99,734)	0.00%	▼
Surplus or deficit after imposition of general rates	22,812	3,300,835	3,905,264	604,429	18.31%	▲

KEY INFORMATION

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

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

**SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

	Actual 30 June 2024	Actual as at 28 February 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,162,032	2,124,012
Trade and other receivables	234,267	276,552
Other financial assets	5,612,689	8,382,143
Inventories	47,255	379,406
Other assets	4,535	4,034
TOTAL CURRENT ASSETS	9,060,778	11,166,147
NON-CURRENT ASSETS		
Property, plant and equipment	15,299,705	15,347,673
Infrastructure	23,005,422	23,520,564
TOTAL NON-CURRENT ASSETS	38,305,127	38,868,237
TOTAL ASSETS	47,365,905	50,034,384
CURRENT LIABILITIES		
Trade and other payables	532,033	573,889
Other liabilities	947,050	799,007
Employee related provisions	2,221,241	2,221,241
TOTAL CURRENT LIABILITIES	3,700,324	3,594,137
NON-CURRENT LIABILITIES		
Employee related provisions	8,717	8,717
TOTAL NON-CURRENT LIABILITIES	8,717	8,717
TOTAL LIABILITIES	3,709,041	3,602,854
NET ASSETS	43,656,864	46,431,530
EQUITY		
Retained surplus	14,254,427	16,929,357
Reserve accounts	5,592,618	5,692,352
Revaluation surplus	23,809,820	23,809,820
TOTAL EQUITY	43,656,865	46,431,529

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

**SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2025

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 28 FEBRUARY 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 28 February 2025
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	2,532,891	3,162,032	2,124,012
Trade and other receivables	234,268	234,267	276,552
Other financial assets	6,241,830	5,612,689	8,382,143
Inventories	47,255	47,255	379,406
Other assets	4,535	4,535	4,034
	<u>9,060,779</u>	<u>9,060,778</u>	<u>11,166,147</u>
Less: current liabilities			
Trade and other payables	(532,033)	(532,033)	(573,889)
Other liabilities	(947,050)	(947,050)	(799,007)
Employee related provisions	(2,221,241)	(2,221,241)	(2,221,241)
	<u>(3,700,324)</u>	<u>(3,700,324)</u>	<u>(3,594,137)</u>
Net current assets	5,360,455	5,360,454	7,572,010
Less: Total adjustments to net current assets	2(b) (3,807,031)	(3,593,868)	(3,666,745)
Closing funding surplus / (deficit)	1,553,424	1,766,586	3,905,265

(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 30 June 2025	YTD Budget Estimates 28 February 2025	YTD Actual 28 February 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(110,630)	(110,630)	(115,614)
Add: Loss on asset disposals	0	0	4,984
Add: Depreciation	1,702,000	1,134,480	1,089,024
Total non-cash amounts excluded from operating activities	1,591,370	1,023,850	978,394

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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	(497,684)	(6.09%)	▼
Project has not complete to generate grants		Timing	
- Housing Support Program Grant			
- Bus Service Grant			
Fees and charges	194,691	23.91%	▲
Residential Waste Management Levy generate with rates		Timing	
Quarterly enterprises waste service charges		Timing	
Interest revenue	(11,279)	(5.77%)	▼
Interest on FTD investment		Timing	
Other revenue	11,155	2.65%	▲
Employee Incentive Payment		Permanent	
Expenditure from operating activities			
Employee costs	506,219	9.59%	▲
Overhead has not been transfer		Timing	
Materials and contracts	1,200,777	46.37%	▲
Activity not as high as budgeted for		Timing	
Utility charges	33,295	38.96%	▲
Usage not as high as budgeted for		Timing	
Depreciation	45,456	4.01%	▲
Slightly under budget		Timing	
Insurance	(120,657)	(83.30%)	▼
Yearly Insurance paid in July 2024		Timing	
Other expenditure	(931,210)	(185.77%)	▼
Resources to be allocate (aggregate)		Timing	
Non cash amounts excluded from operating activities	(45,456)	(4.44%)	▼
Process on sale of asset		Timing	
Depreciation not as high as budgeted		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,159,002)	(70.52%)	▼
Project has not complete to generate grants		Timing	
Proceeds from disposal of assets	121,491	1598.56%	▲
Budget movement on proceed of sale of asset to be investigate and process in March 2025		Permanent	
Outflows from investing activities			
Payments for property, plant and equipment	14,104	1.27%	▲
New plant arrive earlier than scheduled		Timing	
Payments for construction of infrastructure	1,042,935	64.62%	▲
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	299,189	20.39%	▲
Increase in surplus following annual financial statement		Permanent	
Surplus or deficit after imposition of general rates	604,429	18.31%	▲
Due to variances discribed above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.47 M	\$1.47 M	\$1.77 M	\$0.30 M
Closing	\$0.02 M	\$3.30 M	\$3.91 M	\$0.60 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.49 M	% of total
Unrestricted Cash	\$4.80 M	45.7%
Restricted Cash	\$5.69 M	54.3%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.57 M % Outstanding
Trade Payables	\$0.57 M
0 to 30 Days	32.4%
Over 30 Days	67.7%
Over 90 Days	65.7%

Refer to 9 - Payables

Receivables	
	\$0.08 M % Collected
Rates Receivable	\$0.20 M 90.3%
Trade Receivable	\$0.08 M % Outstanding
Over 30 Days	14.5%
Over 90 Days	7.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.46 M)	\$2.91 M	\$3.30 M	\$0.39 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	0.0%

Grants and Contributions		
	\$7.68 M	% Variance
YTD Actual	\$7.68 M	(6.1%)
YTD Budget	\$8.17 M	(6.1%)

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$1.01 M	% Variance
YTD Actual	\$1.01 M	23.9%
YTD Budget	\$0.81 M	23.9%

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)
(\$1.55 M)	(\$1.08 M)	(\$1.06 M)	\$0.02 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$0.57 M	% Spent
YTD Actual	\$0.57 M	(76.4%)
Adopted Budget	\$2.42 M	(76.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$0.48 M	% Received
YTD Actual	\$0.48 M	(80.3%)
Adopted Budget	\$2.47 M	(80.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.57 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

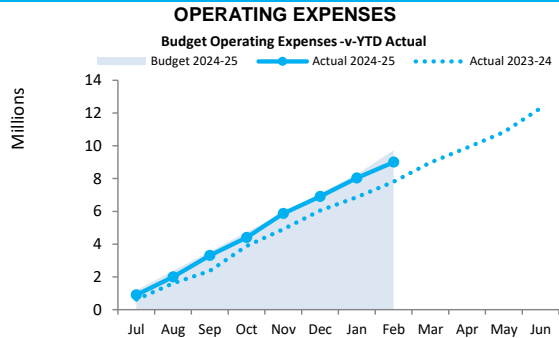
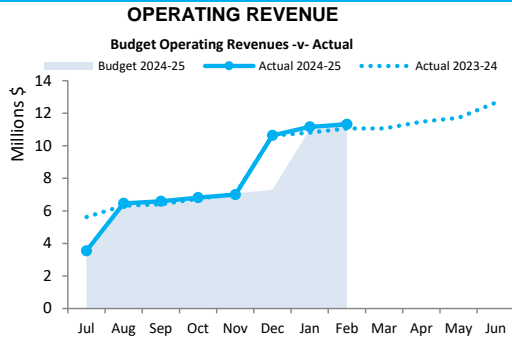
Refer to 4 - Cash Reserves

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

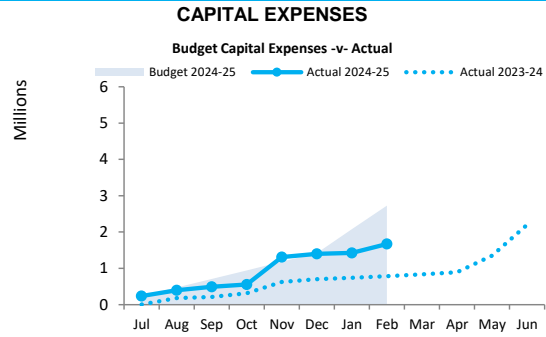
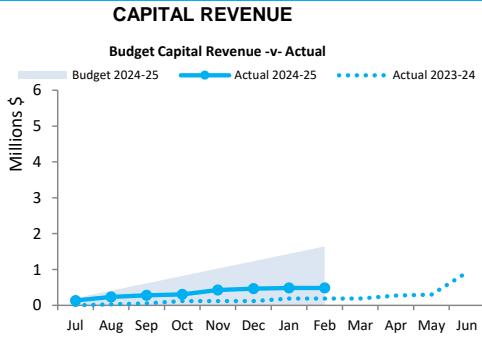
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



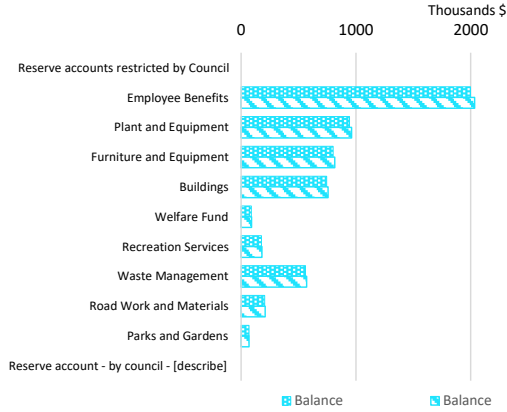
INVESTING ACTIVITIES



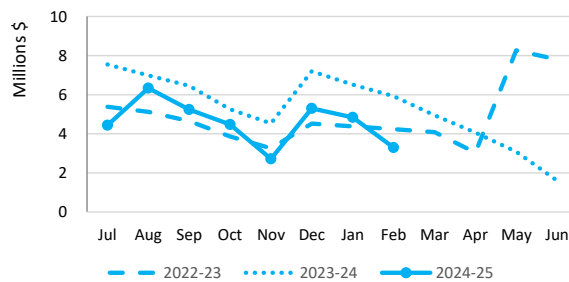
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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	1,623,412	0.00	1,623,412.38	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #947	Financial assets at amortised cost	656,689	0.00	656,689.34	0	Bank-Westpac	4.26%	06-2025
Municipal Fund FTD #945	Financial assets at amortised cost	304,272	0.00	304,271.67	0	Bank-Westpac	4.26%	05-2025
Municipal Fund FTD #946	Financial assets at amortised cost	203,622	0.00	203,621.70	0	Bank-Westpac	4.26%	06-2025
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	2,584.74	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 #233	Financial assets at amortised cost	636	35,093.98	35,729.48	0	Bank-Westpac	4.26%	06-2025
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	1,283	690,318.30	691,601.06	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		4,795,655	5,692,347.81	10,488,003.11	60,508			
Comprising								
Cash and cash equivalents		2,124,012	0.00	2,124,012.00	0			
Financial assets at amortised cost - Term Deposits		2,671,643	5,692,348.00	8,363,991.00	60,508			
		4,795,655	5,692,348.00	10,488,003.00	60,508			

KEY INFORMATION

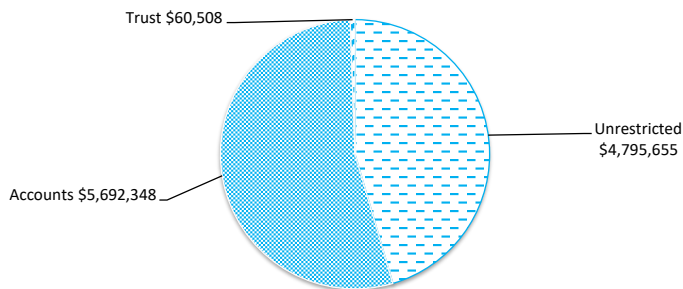
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 28 FEBRUARY 2025**

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	0	2,034,251
Plant and Equipment	949,320	75,773	(400,000)	625,093	945,001	16,785	0	961,786
Furniture and Equipment	805,451	30,384		835,835	802,242	14,249	0	816,491
Buildings	748,310	28,215	(200,000)	576,525	745,133	13,235	0	758,368
Welfare Fund	88,491	5,929		94,420	88,491	1,972	0	90,463
Recreation Services	178,711	5,176		183,887	178,108	3,163	0	181,271
Waste Management	563,194	8,041	(50,000)	521,235	560,996	9,964	0	570,960
Road Work and Materials	206,427	19,918		226,345	205,692	3,654	0	209,346
Parks and Gardens	68,517	2,582		71,099	68,205	1,211	0	69,416
Reserve account - by council - [describe]			(166,943)	(166,943)	0	0	0	0
	5,615,393	251,711	(816,943)	5,050,161	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	130,000	86,658	0	(86,658)
Furniture and equipment	270,943	197,597	151,376	(46,221)
Plant and equipment	1,244,172	829,364	948,138	118,774
Acquisition of property, plant and equipment	1,645,115	1,113,619	1,099,515	(14,104)
Infrastructure - roads	2,421,357	1,614,014	571,079	(1,042,935)
Acquisition of infrastructure	2,421,357	1,614,014	571,079	(1,042,935)
Total of PPE and Infrastructure.	4,066,472	2,727,633	1,670,594	(1,057,039)
Total capital acquisitions	4,066,472	2,727,633	1,670,594	(1,057,039)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,465,477	1,643,470	484,468	(1,159,002)
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
Reserve account - by council - [describe]	166,943		0	0
Contribution - operations	728,577	1,076,563	1,057,036	(19,527)
Capital funding total	4,066,472	2,727,633	1,670,594	(1,057,039)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

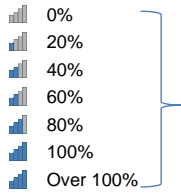
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

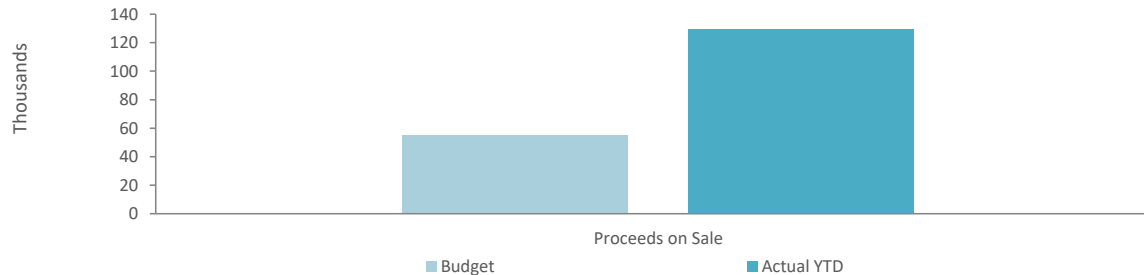


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		Completed	Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
Furniture and Equipment				
1127805 Lily Beach Redevelopment	40,943	40,943	40,943	0
1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	13,332	0	13,332
1127800 Playground & Park Upgrades	80,000	53,328	0	53,328
1127807 Foreshore Padang Footpath Extension	120,000	79,994	110,433	(30,439)
427800 Phone System Upgrade	10,000	10,000	0	10,000
Furniture and Equipment Total	270,943	197,597	151,376	46,221
Plant and Machinery				
1017500 Iveco Waste Compector 4 x 2 Dual Control & Freight	400,000	266,640	420,397	(153,757)
1127500 Ride-On Mower-P&G	21,672	14,446	17,081	(2,635)
1127500 Truck Crew Cab-P&G	100,000	66,659	0	66,659
1127500 Freight for P&G Plant & Machinery	22,500	14,998	0	14,998
1217500 Skidsteer-Projects	75,000	49,995	0	49,995
1217500 Roller-C/Wks	200,000	133,320	199,470	(66,150)
1217500 Telehandler	225,000	149,985	212,725	(62,740)
1217500 Freight for 24/25 P&E	75,000	49,995	0	49,995
1217500 Emulsion Sprayer	35,000	23,331	0	23,331
1217500 Freight for 23/24 P&E (7 x Hilux/Install Bitumen Tank)	90,000	59,994	98,465	(38,471)
Plant and Machinery Total	1,244,172	829,364	948,138	(118,774)
Land Building & Fixed Plant				
Building Specialised				
Building Specialised Total	0	0	0	0
Building Non-Specialised				
907900 General Housing Upgrade (For Budget Transfer)	130,000	86,658	0	86,658
Building Non-Specialised Total	130,000	86,658	0	86,658
Land Building & Fixed Plant Total	130,000	86,658	0	86,658
Infrastructure				
72325 CRA 24/25 - EW Baseline from Blowhole to NPB National Park	555,880	370,544	140,868	229,676
72317 CRA 23/24 - Reseal Jalan Ketam Merah	94,348	62,892	0	62,892
72318 CRA 23/24 - Reseal Abbotts Nest	18,563	12,372	0	12,372
72319 CRA 23/24 - Reseal Jalan Masjid	3,228	2,152	0	2,152
72320 CRA 23/24 - Reseal Jalan Masjid Carpark	7,870	5,248	0	5,248
72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware	62,143	41,428	0	41,428
72322 CRA 23/24 - Reseal & Kerb Tampa View	919	616	35,899	(35,283)
72323 CRA 23/24 - Reseal Phosphate Hill/Irvine Hill	41,767	27,840	0	27,840
72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	97,125	64,740	155,053	(90,313)
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	500,000	333,294	10,463	322,831
72617 LRCIP 4 - Lily Beach Boardwalk Replacement	133,831	89,210	150,414	(61,204)
72618 LRCIP 4 - Replacement of Road Signage	194,689	129,776	45,977	83,799
72107 RTR 23/24 - Reseal Lily Beach Rd	300,704	200,444	32,405	168,039
72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	16,654	0	16,654
72109 RTR 24/25 - Nursery Rd Construction	50,000	33,324	0	33,324
72110 RTR 24/25 - Kung Wai Lane Reseal	38,000	25,328	0	25,328
72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	25,328	0	25,328
72911 RTR 24/25 - Taman Sweetland Close Reseal	50,000	33,328	0	33,328
72912 RTR 24/25 - Taman Sweetland Crescent Reseal	99,704	66,464	0	66,464
72932 RTR 24/25 - Gaze Road	89,586	59,712	0	59,712
72933 RTR 24/25 - Block 413 Carpark	20,000	13,320	0	13,320
Infrastructure Total	2,421,357	1,614,014	571,079	1,042,935
	4,066,472	2,727,633	1,670,594	1,057,039

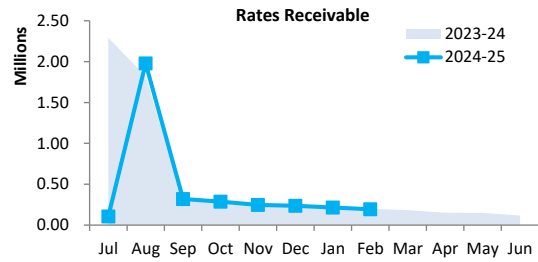
6 DISPOSAL OF ASSETS

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 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous year		118,058
Levied this year		1,904,713
Less - collections to date	118,058	(1,827,554)
Net rates collectable	118,058	195,217
% Collected	0.0%	90.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	69,538	5,728	0	6,069	81,335
Percentage	0.0%	85.5%	7.0%	0.0%	7.5%	
Balance per trial balance						
Trade receivables		69,538	5,728	0	6,069	81,335
Total receivables general outstanding						81,335

Amounts shown above include GST (where applicable)

KEY INFORMATION

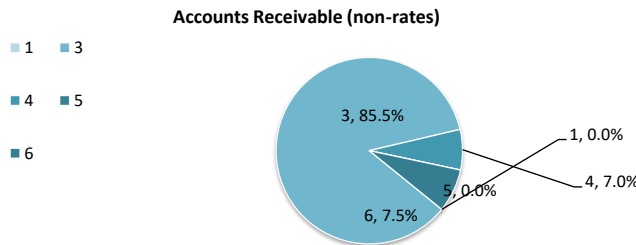
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 28 February 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	5,592,618	2,769,454		8,362,072
Financial assets at fair value through profit and loss	20,071			20,071
Inventory				
Fuel and materials	47,255	492,415	(160,264)	379,406
Other assets				
Prepayments	3,293	11,898	(11,157)	4,034
Accrued income	1,242		(1,242)	0
Total other current assets	5,664,479	3,273,767	(172,663)	8,765,583
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.

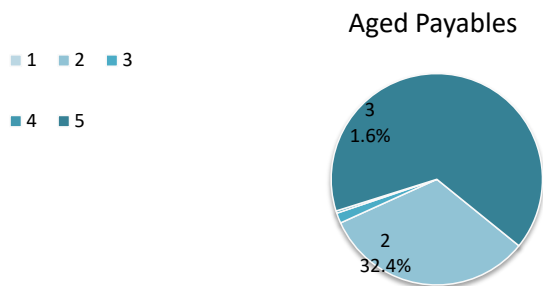
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	185,911	9,014	2,016	377,007	573,949
Percentage	0.0%	32.4%	1.6%	0.4%	65.7%	
Balance per trial balance						
Sundry creditors		185,911	9,014	2,016	377,007	573,949
Adjustment-Trust Interfund Tft	(60)					(60)
Total payables general outstanding						573,889

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 28 February 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		204,747	0	219,592	(283,167)	141,171
Capital grant/contributions liabilities		742,303	0	400,000	(484,468)	657,836
Total other liabilities		947,050	0	619,592	(767,635)	799,007
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	(767,635)	3,020,248

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					YTD Revenue Actual
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2025	Current Liability 28 Feb 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
246654 Financial Assistant Grant	0	0	0	0	0	6,834,785	6,834,785	6,984,296	(149,511)	6,834,785	6,834,785
U202 Commonwealth Community Service Obligations	0	0	0	0	0	500,459	500,459	500,459	0	500,459	500,459
CI Fisheries Management DITRDCA Grant	198,747	167,578	(255,019)	111,305	111,305	396,876	264,552	396,876	0	396,876	255,019
Housing Support Program	0	0	0	0	0	738,500	492,282	738,500	0	738,500	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	0	0	0	0	0	0
Creative Australia - Strengthening Australian Indian O	0	25,366	(23,060)	2,306	2,306	25,366	25,366	0	25,366	25,366	23,060
CI Exchange Program	0	21,560	0	21,560	21,560	21,560	0	0	21,560	21,560	0
Speed Zone Changes-Mainroads WA SDA Grant	0	5,088	(5,088)	0	0	24,663	16,440	0	24,663	24,663	5,088
Attraction & Retention Packages for Regional Child C	0	0	0	0	0	0	0	0	0	0	27,500
	204,747	219,592	(283,167)	141,171	141,171	8,542,209	8,133,884	8,620,131	(77,922)	8,542,209	7,645,911
Contributions											
Australia Day NADC/Building Better Region Grant				0	0	20,000	13,332	20,000		20,000	11,000
Australia Day Contribution				0	0	1,000	664	1,000		1,000	0
Bus Service Contract Contribution & Donation				0	0	30,000	19,998	30,000		30,000	0
CI Marathon Contribution & Donation				0	0	10,000	6,666	10,000		10,000	7,949
Territory Week Donation and Sponsor (CIP)				0	0	0	0	0		0	12,000
	0	0	0	0	0	61,000	40,660	61,000	0	61,000	30,949
TOTALS	204,747	219,592	(283,167)	141,171	141,171	8,603,209	8,174,544	8,681,131	(77,922)	8,603,209	7,676,860

SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

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 28 Feb 2025	Current Liability 28 Feb 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Road to Recovery (RTR) Grant	300,704		(32,405)	268,299	268,299	710,994	473,902	32,405
Central Road Authority (CRA) Grant	325,963		(325,963)	0	0	925,963	617,242	325,963
Local Road & Community Infrastructure Program (LRCIP) Phase 4	115,636		(115,636)	0	0	328,520	218,989	115,636
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	0	400,000	(10,463)	389,537	389,537	500,000	333,297	10,463
	742,303	400,000	(484,468)	657,836	657,836	2,465,477	1,643,430	484,468

**SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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 28 February 2025
	\$	\$	\$	\$
Taman Sweetlant Reserve (POS)	59,204	1,303		60,508
	59,204	1,303	0	60,508

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						22,812
1141505 - Creative Australia Grant Expenditure	02/25	Operating expenses		-	(25,366.00)	(2,554)
1141506 - Indian Ocean Cultural Exchange Grant E	02/25	Operating expenses		-	(21,560.00)	(24,114)
1145400 - Reimbursements	02/25	Operating revenue		46,926.00	-	22,812
422300 - Printing & Stationery	02/25	Operating expenses		10,000.00	-	32,812
422500 - Office Equipment/Furniture Maintenance	02/25	Operating expenses		-	(10,000.00)	22,812
1203210 - 32111 Speed Zone Changes-MRWA	02/25	Operating expenses		-	(24,663.00)	(1,851)
1205210 - Main Road WA Grants-SDA	02-25	Operating revenue		24,663.00	-	22,812
1137800 - Furniture & Equipment (Library Shelving)	02/25	Capital expenses		5,000.00	-	27,812
1133700 - Book/DVDs/Magazine	02/25	Operating expenses		3,500.00	-	31,312
1132750 - Purchase of Small Furniture & Equipmen	02/25	Operating expenses		-	(8,500.00)	22,812
427800 - Furniture & Equipment	02/25	Capital expenses		-	(10,000.00)	12,812
1436800 - Proceeds Sale of Asset	02/25	Operating revenue		57,155.00	-	69,967
111232800 - Foreshore Padang Storm Damage Cle	02/25	Operating expenses		-	(470,000.00)	(400,033)
1127200 - 1127807 Foreshore Padang Footpath Ex	02/25	Capital expenses		-	(120,000.00)	(520,033)
1127200 - 1127805 Lily Beach Redevelopment	02/25	Capital expenses		-	(30,943.00)	(550,976)
425400 - Reimbursements/Refund (Foreshore Insur	02/25	Operating revenue		394,247.00	-	(156,729)
325200 - Financial Assistant Grant	02/25	Operating revenue		-	(149,511.00)	(306,240)
513150 - Consultant/Vermin/Fowl Control/Vet Servic	02/25	Operating expenses		-	(16,000.00)	(322,240)
427900 - Building-George Fam Centre	02/25	Capital expenses		150,000.00	-	(172,240)
907900 - General Housing Upgrade	02/25	Capital expenses		50,000.00	-	(122,240)
1420100 - Employee Costs	02/25	Operating expenses		113,764.00	-	(8,476)
Operating Surplus adjusted after audit	02/25	Opening surplus(deficit)			(135,655.00)	(144,131)
Transfer from Reserve	02/25			166,943.00		22,812
				1,022,198	(1,022,198)	0



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 March 2025
AGENDA REFERENCE	10.2.3
SUBJECT	Christmas Island- Compliance Audit Return (CAR) 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.4.6
INTEREST DISCLOSURE	None
DATE OF REPORT	07 March 2025
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

Audit Committee review the Christmas Island-Compliance Audit Return (CAR) 2024 and present to council for adoption.

BACKGROUND

Between 1 January & 31 March Local government is to carry out an Audit of Compliance, covering the prior 1 January to 31 December period – and be reviewed by the Audit Committee and then adopted by Council. The Certified Compliance Audit Return (CAR) together with an extract of the Council Minutes where the CAR was adopted is to be lodged in the Smart Hub portal by 31 March.

COMMENT

The Local Government Compliance Return is one of the tools available to assist Council to monitor how the organisation is functioning.

STATUTORY ENVIRONMENT

Section 7.13(i) of the Local Government Act 1995 (WA)(CI) requires the Council to carry out an audit of compliance.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no financial implications arising from this matter

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

‘Absolute’ majority is required.

ATTACHMENT

10.2.3.1 Christmas Island - Compliance Audit Return 2024



Christmas Island – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	No	No gift received in 23/24
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Yes	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	No declaration of gifts made by candidates
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	



4	s7.12A(3)	Where the local government determined that matters raised in the auditor’s report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor’s report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government’s official website?	N/A	
7	Audit Reg 10(1)	Was the auditor’s report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO’s recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	N/A	CEO is the complaints officer
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	No	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Yes	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	



14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	Yes	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	Yes	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	No	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	25/07/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	24/10/2023
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	19/12/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	26/09/2023
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	



Department of
**Local Government, Sport
and Cultural Industries**

		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government’s official website by 31 July 2024?	Yes	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 March 2025
AGENDA REFERENCE	10.5.1
SUBJECT	Short Term Accommodation Planning Application
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	6.2.07/25
INTEREST DISCLOSURE	Nil
DATE OF REPORT	14 March 2025
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOUR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council accepts the planning application request for Short-Term Accommodation at 'Historic House' on 105 Gaze 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 2024. 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 six applications for short-stay accommodation permission from local STRA providers and granted them planning approval at the February 2025 Ordinary Council Meeting after their respective public comment periods at the end of 2024

This application for 'Historic House' at 105 Gaze Road was made in Feb 2025 with the 30 days public comment period ending March 14th 2025. It is the last STRA provider to apply. No comments in the negative or positive were received.

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

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 Employment2: Diversified Economic Growth
Governance 2: Have a Say

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 10.5.1.1 Public Notices 3/25
- 10.5.1.2 Cover letter from Ms. R.Revesz, proprietor of Historic House



**SHIRE OF CHRISTMAS ISLAND
PUBLIC NOTICE**

03/25

13 February 2025

**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 NO105 Gaze Road, Historic House

PROPOSAL ..Short Stay Accommodation use at 105 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 14th day of March 2025.

.....
CHIEF EXECUTIVE OFFICER

DATE 13/2/25

**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 14th March 2025



圣诞岛郡
公告

03/25

2025 年 2 月 13 日

附表 6 - 规划审批公告

圣诞岛郡

地方规划方案第 2 号

规划方案公示公告

圣诞岛郡特此告知公众，当地政府已收到为下文所述目的开发土地的申请，以供公众参考和评论 -

土地描述

地块编号 105 加兹路，历史建筑

提案：位于 105 Gaze Road 的短期住宿设施

该提案的详细信息可在当地政府办公室和网站 www.shire.gov.cx 上查阅。如需对提案提出意见，请于 2025 年 3 月 14 日圣诞岛时间下午 4 点（下班时间）前以书面形式提交给当地政府。

.....

首席执行官

日期 13/2/25

大卫·普莱斯
首席执行官

根据 2016 年 2 月公布的《地方规划方案 2》以及《2015 年规划与发展法案》，提出修改土地用途的申请前，郡政府需向社区征求意见，再决定是否批准该提案。居民有 28 天的时间就提案向当地郡政府提出意见。公布的《CI 郡地方规划方案 2》附表 6 提供了相关意见反馈表格。

请在 2025 年 3 月 14 日之前，通过以下方式向规划部门提出书面意见：发送电子邮件至 chris@shire.gov.cx，在办公时间亲自前往 George Fam 大楼，或邮寄至 SOCI CEO，转交至西澳大利亚圣诞岛邮政信箱 863 号，邮编 6798



**SHIRE PULAU KRISMAS
NOTIS AWAM**

03/25

13 Februari 2025

JADUAL 6—NOTIS IKLAN AWAM KELULUSAN PERANCANGAN

SHIRE PULAU KRISMAS

SKIM PERANCANGAN TEMPATAN No. 2

NOTIS IKLAN AWAM CADANGAN PERANCANGAN

DENGAN INI DIMAKLUMKAN untuk makluman dan ulasan awam bahawa kerajaan tempatan telah menerima permohonan untuk membangunkan tanah bagi tujuan yang dinyatakan di bawah ini—

KETERANGAN TANAH

LOT NO105 Gaze Road, Historic House

CADANGAN ..Penggunaan Penginapan Pendek di 105 Gaze Road

Butiran cadangan tersedia untuk pemeriksaan di pejabat kerajaan tempatan dan di laman web www.shire.gov.cx. Ulasan mengenai cadangan ini boleh dikemukakan kepada kerajaan tempatan secara bertulis pada atau sebelum penutupan pejabat jam 4 petang waktu Pulau Krismas pada 14 Mac 2025.

.....
KETUA PEGAWAI EKSEKUTIF

TARIKH 13/2/25

David Price
Ketua Pegawai Eksekutif

Di bawah Skim Perancangan Tempatan 2 yang diwartakan pada Februari 2016 dan mengikut Akta Perancangan dan Pembangunan 2015, permohonan yang dicadangkan untuk mengubah suai penggunaan tanah memerlukan Shire meminta pendapat masyarakat sebelum meneruskan untuk membuat penentuan mengenai kelulusan atau penolakan cadangan itu. Penduduk mempunyai 28 hari untuk membuat ulasan kepada Shire tempatan mengenai cadangan itu. Jadual 6 Skim Perancangan Tempatan Shire Pulau Krismas yang diwartakan 2 menyediakan format ini.

Sila berikan ulasan secara bertulis kepada meja perancangan di chris@shire.gov.cx , secara bersemuka pada waktu pejabat di bangunan George Fam atau melalui surat kepada CEO SOCI c/o Peti Surat 863, Christmas Island WA 6798 sebelum 14 Mac 2025

Shire Of Christmas Island

Description of Development

To whom it may concern,

Historic House is a short term stay accommodation donga situated at 105 Gaze Road, Settlement, Christmas Island.

It is a special experience accommodation as it is full of Christmas Island history. The accommodation showcases many historical items that were found and donated from around the island and has many references to Christmas islands history. The donga is original in structure with minimal disturbance to heritage and original fixtures, giving accommodation users a unique experience.

Guests that stay in the accommodation are screened for suitability and there are strict rules for wildlife care, rubbish management and noise control and they are implemented in the house rules. Minimal disturbance to the local neighbours and environment is a priority.

The location of the donga allows guests to use local services and support local business such as restaurants and shopping in the settlement area as it is walking distance or a short drive. Encouragement of using local services is present in the donga and advertising for the Donga.

I am requesting to the local shire of Christmas island for permission to use this accommodation under the present rules for " Local Planning Scheme 2 ".

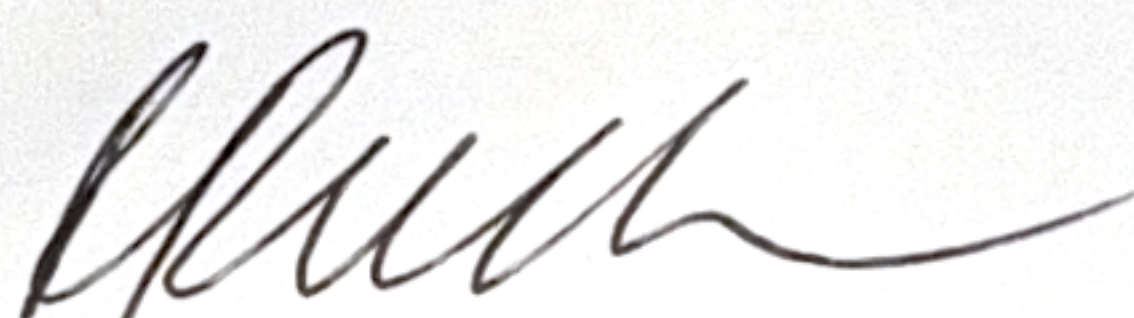
Please consider and approve my application,

Thankyou ,

Rebekah Revesz

Owner of Historic House

105 Gaze Road, Settlement





SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 March 2025
AGENDA REFERENCE	10.5.2
SUBJECT	Policy Manual Review
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.16.12/1.16.6/1.16.7/1.16.8/1.16.9/1.16.10 1.16.11/2.11.3/2.11.4/2.11.5
INTEREST DISCLOSURE	Nil
DATE OF REPORT	13 March 2024
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council adopts the following reviewed policies –

- 10.5.2.1 ICT1 – Information Communications Tech Systems Security
- 10.5.2.2 ICT2 - Access Management Policy
- 10.5.2.3 ICT3 – Information Communications Tech Use Policy
- 10.5.2.4 ICT 4 – ICT Business Continuity
- 10.5.2.5 ICT 5 – Change Documentation Management
- 10.5.2.6 ICT 6 – Network Security Management
- 10.5.2.7 ICT 7 – Server Room Management
- 10.5.2.8 Elected Members 3 – Community Consultation
- 10.5.2.9 Elected Members 4 – Member Allowances
- 10.5.2.10 Elected Members 5 – Elected Members Training and Development

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

No changes were made in the suite of policies being submitted for consideration. The ICT policies were created in 2022 with guidance from the Office of the Auditor General and RSM Accounting for best practice around network security management. The Elected Members policies were adequate and appropriate for a band 3 / 4 local government area.

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

- 10.5.2.1 ICT1 – Information Communications Tech Systems Security
- 10.5.2.2 ICT2 - Access Management Policy
- 10.5.2.3 ICT3 – Information Communications Tech Use Policy
- 10.5.2.4 ICT 4 – ICT Business Continuity
- 10.5.2.5 ICT 5 – Change Documentation Management
- 10.5.2.6 ICT 6 – Network Security Management
- 10.5.2.7 ICT 7 – Server Room Management
- 10.5.2.8 Elected Members 3 – Community Consultation
- 10.5.2.9 Elected Members 4 – Member Allowances
- 10.5.2.10 Elected Members 5 – Elected Members Training and Development

1. Policy Statement

- 1.1. Protecting access to IT systems and applications is critical to maintain the integrity of the Shire of Christmas Island's (SOCl) technology and data and prevent unauthorised access to such resources.
- 1.2. Access to SOCl's systems must be restricted to only authorized users or processes, based on the principle of strict need to know and least privilege.

2. Background

- 2.1. Access controls are necessary to ensure only authorized users can obtain access to SOCl's information and systems.
- 2.2. Access controls manage the admittance of users to system and network resources by granting users access only to the specific resources they require to complete their job related duties.

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 that are 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.

3. Policy Objective

- 3.1. The objective of this policy is to ensure SOCl has adequate controls to restrict access to systems and data.

4. Scope

- 4.1. This policy applies to:
 - 4.1.1. All SOCl workplaces.
 - 4.1.2. All employees, consultants, contractors, agents and authorized users accessing SOCl systems and applications.

5. Definitions

- 5.1. "Access Control" is the process that limits and controls access to resources of a computer system.
- 5.2. "Users" are employees, consultants, contractors, agents and authorized users accessing SOCl's systems and applications.

- 5.3. “Privileged Accounts” are system or application accounts that have advanced permissions (as compared to regular Nominative User Account permissions) on such systems or applications.

Examples of Privileged Accounts include Administrator and Super User accounts.

- 5.4. “Access Privileges” are systems permissions associated with an account, including permissions to access or change data, to process transactions, create or change settings, etc.

- 5.6. “Administrator Account” is a user account with privileges that have advanced permissions on an IT system that are necessary for the administration of this system.

For example, an administrator account can create new users, change account permissions, modify security settings such as password settings, modify system logs, etc.

- 5.7 “Super User Account” are accounts where the nominative user has Access Privileges required to complete their job tasks – usually to process transactions or approve changes.

For example, a Super User Account on Synergy can enter and remove expenses to a GL.

- 5.8. “Nominative User Accounts” are user accounts that are named after a person.

For example `chris@shire.gov.cx` is a NUA on SOCI's Outlook platform.

`chris.su` is a NUA on the Synergy platform.

An NUA on Synergy can raise purchase orders that are to be approved by the appropriate Director or Line Manager with appropriate authority.

6. Guiding Principles – General Requirements

- 6.1. SOCI will provide access privileges to Institution technology (including networks, systems, applications, computers and mobile devices) based on the following principles:

- 6.1.1. Need to know – users or resources will be granted access to systems that are necessary to fulfill their roles and responsibilities.

- 6.1.2. Least privilege – users or resources will be provided with the minimum privileges necessary to fulfill their roles and responsibilities.

- 6.2. Requests for users' accounts and access privileges must be formally documented and appropriately approved.

- 6.3. Requests for temporary accounts for non-SOCI staff must be formally documented and approved by Director of Finance and the CEO. These will be very rare and typically only for external-auditors to log into Synergy to assist with audit matters.

- 6.4. Where possible, these temporary account to automatically expire at a pre-set date.

When temporary access is required, such access will be removed immediately after the user has completed the task for which the access was granted.

- 6.6. Access rights will be disabled or removed when IT receives notification that a user is terminated or ceases to have a legitimate reason to access SOCI systems.
- 6.7. Existing user accounts and access rights will be reviewed at least annually to detect dormant accounts and accounts with excessive privileges.

Examples of accounts with excessive privileges include:

- 6.7.1. A temporary account assigned to external contractors or vendors.
- 6.7.2. An active account with access rights for which the user's role and responsibilities do not require access. For example, users that do not have authority or responsibility to approve expenses should not have access with approval permissions within a financial system.
- 6.7.3. System administrative rights or permissions (including permissions to change the security settings or performance settings of a system) granted to a user who is not the Administrator.
- 6.7.4. Any unknown active accounts.

7. Exceptions to the Policy

- 7.1. Exceptions to the guiding principles in this policy must be documented and formally approved by the IT Director.

Policy exceptions must describe:

- 14.1.1. The nature of the exception
- 14.1.2. A reasonable explanation for why the policy exception is required
- 14.1.3. Any risks created by the policy exception
- 14.1.4. Evidence of approval by the IT Director

8. Inquiries

- 8.1. Inquiries regarding this policy can be directed to the Director of Governance, Planning and Policy.

9. Systems Mapping

- 9.1 The IT Officer shall keep an updated Systems Map of users and label whom is an Administrator, Super User or Nominative User for MEX, Outlook, Synergy, etc.

10. IT Officer and Director of IT Responsibility

- 10.1 Broadly, there will be one Administrator to the network being the IT Officer. The IT Officer will have full Administrator access to all SOCI

IT systems including MEX, Synergy, Outlook, Server 2000 and so on.

10.1.1 The IT Officer is responsible for ensuring the 'Emergency Temporary Access' provisions in AD 9 – Change Documentation Management are upheld.

10.2 The Director of Finance and IT will be a Super-User and also grant necessary Access Privileges to staff across the various platforms to enable them to perform their job duties.

For example in the case of issuing an email address on the Shire's domain, staff will typically receive a Nominated User Account with the ability to create, send and delete emails from their own account.

They will be able to set the passwords to their own accounts only. Staff will have no power to create new email addresses, lock accounts or change permissions to other NUAs.

The NUAs are for staff to access the platform to perform work functions solely for their job scope. They will not be granted permissions to be able to alter the network systems.

The Director of Finance will ensure "Privileged Accounts" with sufficient Access Privileges are assigned to staff as needed for the job roles (for example, the senior finance officers will have permissions to add or remove General Ledger entries to process finances. This position however will not have Administrator level privileges such as onboarding or removing accounts from any platform).

Supporting Documents

1. IT Officer logbook
2. Sign off by new account recipients with IT Officer and HR

Document Control Box

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	21/3/2023	Chris Su	15/23			

1. Policy Statement

- 1.1. Effective security is a team effort involving the participation and support of every Shire of Christmas Island employee who deals with information and/or information systems and devices. Every digital device user must understand this policy and carry out their use of digital devices in accordance with this policy.
- 1.2. For the purposes of this policy the term “employee/s” shall extend to cover contractors, volunteers and any person performing work for or with the Shire of Christmas Island in any capacity. All employees with access to Shire ICT workstations or equipment will be required to sign the Statement of Understanding and receipt of the ICT Use Policy.

2. General Use of ICT Equipment

- 2.1 While Shire of Christmas Island’s network administration desires to provide a reasonable level of privacy, users should be aware that the data they create on the corporate systems remain the property of Shire of Christmas Island. Because of the need to protect Shire of Christmas Island’s network, the confidentiality of personal (non-work-related) information stored on any network device belonging to Shire of Christmas Island cannot be guaranteed.
- 2.2 A degree of personal use is allowed on the Shire of Christmas Island’s equipment/devices/systems. Employees should exercise conservative judgment regarding the reasonableness of personal use but should be guided by the following principles:
 - Personal use should be conducted either before or after contracted hours of work or authorised breaks;
 - Personal use should be limited and brief, avoiding excessive download or transmission. An example of acceptable personal use would be conducting brief transactions through internet banking;
 - Personal use should not breach anything in this policy, particularly relating to the downloading of offensive or copyrighted materials;
 - Managers will determine the specific acceptable personal use for their respective business areas as this will differ according to the needs of each group; and
 - If there is any uncertainty regarding acceptable personal use then employees should consult their supervisor or manager for guidance.
- 2.3 For security and network maintenance purposes, authorised individuals within Shire of Christmas Island may monitor equipment, systems and network traffic at any time, according to the specific nature and requirements of their roles.

- 2.4 Shire of Christmas Island reserves the right to audit networks and systems on a periodic basis to ensure system integrity and compliance with this policy.
- 2.5 All emails sent by Shire of Christmas Island staff should include the 'signature' and disclaimer at the foot of the body of the email, in the format specified by the Shire of Christmas Island's style guide or as otherwise advised by the Director of Governance

3. Security and Proprietary Information

- 3.1 All information stored on the Shire of Christmas Island's corporate systems should be regarded as confidential and care must be exercised before sharing or distributing any information. If there is any uncertainty regarding the level of confidentiality involved then employees should consult their supervisor or manager for guidance;
- 3.2 Passwords should be kept secure and accounts must not be shared. Authorised users are responsible for the security of their passwords and accounts. Passwords should be changed in accordance with AD 10 – Network Security Management Policy.
- 3.3 All devices connected to the Shire of Christmas Island's computing systems/networks, regardless of ownership, must be running approved and up to date virus-scanning software; and
- 3.4 People must use caution when opening files received from unknown senders.

4.0 Unacceptable Use

- 4.1 The information in this policy provides a framework for activities which fall into the category of unacceptable use, but do not represent an exhaustive list.
- 4.2 Under no circumstances is any user authorised to engage in any activity that is illegal under local, state, federal or international law while connected to or utilising Shire of Christmas Island ICT systems or resources.

5.0 System and Network Activities

- 5.1 The following activities are not permitted:
- a) Violations of the rights of any person or company/organisation protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the duplication, installation or distribution of "pirated" or other software products that are not appropriately licensed for use by the Shire of Christmas Island or the end user;
 - b) Unauthorised copying or digitising of copyrighted material and the installation of any copyrighted software for which the Shire of Christmas Island or the end user does not have an active license;
 - c) Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws. The appropriate manager should be consulted prior to export of any material where status is in unclear;

- d) Introduction of malicious programs or code into the network or onto devices connected to the network;
- e) Revealing your account password to others or allowing use of your account by others;
- f) The Shire of Christmas Island's equipment is not be used for the downloading or distribution of any material that could be considered as offensive. If a user receives such material they should notify their manager and also the ICT Team;
- g) Making fraudulent offers of products, items, or services, or running private business interests via any Shire of Christmas Island equipment, device or account; and
- h) Undertaking private work on SOCI ICT equipment or network, including using personal devices with SOCI wifi access; and
- i) Using the system in a way that could damage or affect the performance of the network in any way.

6.0 Email and Communications Activities

- (a) The following activities are not permitted:
- (b) Except in the course of normal business notifications, sending or forwarding unsolicited electronic messages, including the sending of "junk mail" or other advertising material, jokes, or chain communication to individuals who did not specifically request such material;
- (c) Any form of harassment via electronic/ICT means;
- (d) Unauthorised use, or forging, of email header information;
- (e) Solicitation of communication for any other electronic address, other than that of the poster's account, with the intent to harass or to collect replies;
- (f) Creating or forwarding "chain letters" or "pyramid" schemes of any type;
- (g) Use of any of the Shire of Christmas Island 's network or systems for the purpose of generating unsolicited communications;
- (h) Providing information about, or lists of the Shire of Christmas Island 's employees to parties outside Shire of Christmas Island or to personal email addresses;
- (i) Communicating in a manner that could adversely affect the reputation or public image of Shire of Christmas Island; and
- (j) Communicating in a manner that could be construed as making statements or representations on behalf of Shire of Christmas Island without the Shire of Christmas Island 's express permission to do so.

6.2 Users should also endeavor to clean out their Inbox, Sent Items, Deleted Items and other email boxes on a regular basis, by either deletion or saving in the central record system. A size limit per mailbox may be implemented to

ensure that the system is functioning optimally.

The ICT Officer is to assist staff in managing the back-up of Outlook mailboxes if requested.

7.0 Remote Access

7.1 Users with remote access should be reminded that when they are connected to the Shire of Christmas Island 's network, their machines are an extension of that network, and as such are subject to the same rules and regulations that apply to the Shire of Christmas Island 's corporate equipment and systems. That is, their machines need to connect and communicate reliably with the Shire of Christmas Island 's network and servers to ensure the security and integrity of data and records.

7.2 Users are reminded of the following conditions relating to remote access to the Shire of Christmas Island's system:

- j) Family members must not violate any of the Shire of Christmas Island's policies, perform illegal activities, or use the access for outside business interests;
- k) The device that is connected remotely to the Shire of Christmas Island 's corporate network should be secure from access by external non-Shire of Christmas Island parties and should be under the complete control of the user;
- l) The use of non-Shire of Christmas Island email accounts (e.g. Yahoo, Hotmail, Gmail etc.) or other external resources is not permitted for the conduct of Shire of Christmas Island business, thereby ensuring official business is not confused with personal business; and
- m) All devices (whether personal or corporate) connected to the Shire of Christmas Island's networks via remote access technologies should have up-to-date anti-malicious-code software.

8.0. Provision and Use of Mobile Phones and Information/ Communication Devices

8.1 Some people will be supplied with a laptop/ mobile phone and/or other mobile computing device if it is deemed necessary to their position. All devices supplied remain the property of the Shire of Christmas Island.

8.2 Where the device includes a digital camera, users are to use the technology in a sensible manner. A failure to do so may lead to disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

8.3 It is unlawful for drivers to operate a mobile phone and/or other mobile computing device whilst driving. Phone calls may otherwise be made or received providing the device is accessible while mounted/ fixed to the vehicle or does not need to be touched by the user. An employee who operates a mobile phone and/or other mobile computing device whilst driving may face disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

9.0. Consequences of Breaching This Policy

9.1 Any user found to have breached this policy may be subject to disciplinary action including possible termination of employment. The Shire of Christmas Island may also be obligated to refer any breach of this policy to an external agency where an employee may be held criminally liable for their actions.

9.2 Private/personal or unauthorised use of corporate ICT systems and/or devices may result in the user being obligated to pay any extra costs incurred.

Document Control Box

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1	Approved	21/3/2023	Chirs Su	15/23			



Statement of Understanding

I confirm that I have received a full copy of the **Shire of Christmas Island's** ICT Use Policy, and I understand that that I must comply with the terms and conditions contained within it. I acknowledge that a copy of this signed Statement of Understanding will be filed in my personnel files with human resources.

Please do not sign this document unless you fully understand the contents and requirements.

Person's Printed Full Name

Person's Signature

Date

Please forward signed copy to the Human Resources Team.

Related Corporate Documents

- Code of Conduct for Employees (accessible from <https://www.shire.gov.cx/shire-policies>, in the Common Drive directory or a physical copy upon request to the front desk)

1. Overview

The ability for the Shire of Christmas Island to in-house facilitate its back up/restoration processes is business critical in remote Australia. The Shire notes that destruction or otherwise loss of ICT equipment will take weeks to months to replace with shipping, hence the ICT4 policy will require the Shire to follow procedures suited to remoteness to ensure the best ICT Business Continuity possible.

ICT Business Continuity is defined as ability to continue to access Outlook, Synergy, MEX and other platforms the Shire may be subscribed to or have acquired from time to time. It also covers the ability to access stored electronic archives.

2. Policy Statement:

2.1 To provide optimal back up/restoration facilities and procedures to ensure ICT business continuity for the Shire of Christmas Island

3. Server Data Back Up Procedures:

3.1 Definition

A Server Data Back Up ensures a snapshot capture of all data on the servers including data in Synergy, MEX and Outlook.

It enables the IT section to revert to the back-up date all the files and other data captured at that specific time. It cannot 'undo' individual instances of data loss, rather it is a point of reset for the entire data store of the network to a specific time.

It is the primary line of defence against disaster.

3.2 The Director for IT shall ensure a supply of daily back-up tapes suited to the present server technology is available to the Shire at all times.

3.3 The Director for IT shall ensure back-up of the servers daily at the same set-time. Director is to make network users aware of the set-time for this planned action.

3.4 The Director for IT shall transport the back-up tapes to place of residence where they will be stored in a fire-proof box the Shire shall install and provide.

3.5 The back-up tapes shall be utilised on a rotating weekly basis.

4. UPS Back-Up Procedures

4.1 The Director of IT shall ensure sufficient Uninterruptible Power Supply (UPS) units are available for all terminals and other ICT assets that require protection.

4.2 The IT section will manually install and inspect the UPS units across the

network and ensure users have their devices connected correctly.

- 4.3 The IT section to conduct annual inspection of UPS units across the network to ensure their condition is acceptable. In the event of a major power failure or local electrical surge or similar, the IT section will carry out an inspection and report back to the Director of IT their findings.

5.0 Outlook Data Back-Up Procedures

- 5.1 As per the ICT3 Shire ICT Policy, users are to keep their Outlook inboxes and sent boxes backed up regularly.

The IT section is to assist network users once a year to ensure their Outlook mail is backed up onto their staff drive on the common server.

6.0 Restoration Procedures:

- 6.1 Restoration is required when data loss occurs on the servers or network. The Director of IT will be responsible for restoring data loss through use of back-up tapes or other archive technology that the Shire may engage in from time to time.

The procedure to keep the back-up tapes secure are in ICT4 – SOCI ICT Policy.

7.0 Cold Stand-by Facilities:

- 7.1 There are several hardware facilities essential to the operation of the ICT systems in the present 2023 network design.

- a) Storage Area Network (SAN) unit
- b) Physical server

- 7.2 Additional backups of these facilities are kept at the George Fam Centre new in boxes. In the event of a physical failure of the operational units, the IT section is to install the backup units after verifying the operational units are beyond salvaging.

- 7.3 The Director of IT will then replace the backup units with a new backorder of the same unit at the nearest possible time.

The Director of IT is to inform the CEO and Director of Finance of the timeline of expected replacement

- 7.4 The IT section is to make recommendations to the Director of IT for the acquisition of spares necessary to maintain the cold stand-by facilities needed for the network design in effect.

8.0 Emergency Temporary Access – ‘Break Glass password’

- 8.1 In recognition of the need to grant emergency temporary access in the event the IT section is unable to provide, the following procedures will guide the emergency temporary access process.

- a) The IT Officer is to handwrite the passwords for all network management systems and seal in an envelope. The envelope will be signed by the CEO, IT Officer and Director of IT across the seal

and dated.

- b) The CEO will affix the Shire seal and record the affixation of the seal in the Shire seal ledger with date.
- c) The envelope will be placed in the Shire's safe.
- d) In the event that the CEO, or Acting CEO, cannot reach the Director of IT or the IT Officer and have no foreseeable way of doing so, the CEO and one other Director level staff member may open the signed envelope and report as such at the next Council Meeting.

Both CEO and the Director accompanying the CEO in the opening of the seal must take all care that the passwords do not leak to non-authorised parties.

- e) When the IT section is back on duty, they will change the passwords for the necessary network management systems. Repeat from Step.

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1	Approved	21/3/2023	Chirs Su	15/23			

1. Policy Statement:

- 1.1 Consistent record keeping of the decisions made in the IT section will assist management in ensuring outcomes are achieved against recommendations.

Requests for certain IT actions will be logged along with records of whom approved the request and the outcomes of any testing made. These will be stored in the IT Officer Log.

2.0 IT Officer Log

- 2.1 The IT Officer will keep a manual log in which he will document all changes made to the IT infrastructure in chronological order.
- 2.2 The Director of Governance shall initial and date each completed page in the IT Officer Log.
- 2.3 Each completed page signed by the Director of Governance shall be scanned and stored in record keeping with the records officer.

Example –

Date of Request	System	Officer Requesting	Request	IT Officer notes and Level of ICT change	Authorising Officer and their initials	Signature and date of Requesting Officer on completion
3.1.23	Asus Laptop	Chris Su	Install VPN access to be able to remotely access the server and outlook emails	Operational. Requires assistance from NEC to create VPN. Laptop will be down for at least a week.	Director of IT Gan SH 4.1.23	Chris Su 10.1.23

3.0 Level of ICT Change Chart

The Shire classifies four levels of ICT Changes from Administrative, Operational, Systems Level to Infrastructure Critical being the most drastic level of change. The IT Officer is to give each logged the appropriate classification in their notation in the IT Officer Logbook.

Level of ICT Change	Description	Example	Authority	IT Log requirement
Administrative	Routine tasks that do not net add or remove hardware or software to a work area.	Updating printer drivers Troubleshooting software Replacing monitor/keyboard/mice Connecting video-conference equipment	IT Officer	Optional
Operational	Tasks that require installation of minor hardware or any software beyond what the work area currently has.	Installing a new platform for records management, billing, HR, etc. Replacement of outdated hardware or peripherals with updated equipment.	Director of IT	Mandatory
Systems Level	Major IT changes outside the server room.	Issuing of a desktop/NUC units to staff. Installation of new printer systems, copiers and other office assets.	Director of IT	Mandatory
Infrastructure Critical	Physical replacement of major network design components.	The replacement or retirement of any hardware in the server room. The replacement or retirement of any of the airspan or wifi assets on Council property. All changes to the network above Systems Level.	CEO and Director of IT	Mandatory

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1	Approved	21/3/2023	Chris Su	15/23			

ICT 6

NETWORKS SECURITY MANAGEMENT

Overview

Regular system updates and patching provides a mechanism for the Shire of Christmas Island to manage and protect hardware and software from security and functional issues. System updates can take the form of firmware, software, or physical hardware updates relevant to any vulnerabilities in a particular piece of hardware, software or system appliance.

The Shire considers the updates from the software service provider's security teams to be the most effective and reliable means of ensuring that that the Shire's systems are kept safe from vulnerability.

This policy defines methods and procedures used to determine what updates should be applied and timing of the updates. The following areas shall be monitored and addressed when performing system updates.

1. Purpose

1.1. This policy establishes the process for protecting assets and employees from security vulnerabilities. This policy provides procedures and supports for how updates are to be performed for all hardware and software.

2. Scope

2.1 This policy applies to all Shire staff, users, and contractors that create, deploy, or support information technology for the Shire of Christmas Island.

3. Policy

3.1 The IT Section will ensure that all systems level security updates available to the platforms and operating systems that the Shire owns, leases or otherwise have operating on our network are updated when they become available.

3.2 All updates are to be logged in the IT Officer Logbook under the Software Security Updates register.

3.3 UPDATE MONITORING

3.3.1 Several types of system updates shall be monitored from hardware software perspectives: and

- a) BIOS, Firmware, and other component flash memory in appliances and computers
- b) Operating systems and key management utilities

- d) Miscellaneous utility software updates (e.g. Flash, Adobe Reader)

3.3.2 The Shire's IT section shall use the following mechanisms to assess requirements and the necessity for Shire's hardware and software updates:

- A) Review of posted security flaws and patches for each type of hardware and software updates applicable to the system. These reviews include industry alerts, vendor notifications, or security threat notifications. If automatic update ability is available, it should be compared to the listing of posted updates to be sure it is accurate.
- B) Automatic scanning to determine available updates and patch status of the system or application.

3.3.3 The IT Officer shall ensure regarding patches and updates that they –

- a) Determine appropriate patch or configuration changes for systems and applications. Updates shall be checked no less than weekly to determine whether any new updates are required.
- b) Manage a regular patching and update schedule Shire-wide that ensures all appropriate hardware, appliances, and software is checked for functional and security updates.
- c) Ensure that patch and configuration change management works as designed and desired without causing other disruptions. Where possible, a test environment shall be used to validate and assess patch viability in the pre-production environment.
- d) Prioritize and schedule updates and patches.
- e) Maintain logs of machine patching and schedules logged in the IT Officer Logbook under the Software Security Updates register.
- f) Execute appropriate Shire-wide communication to advise when patching systems.

3.4 UPDATE PREPARATION

3.4.1. Shire systems personnel shall do requisite research and testing prior to applying updates. In general, the following should be well understood before approving and applying updates:

- a) The addressed vulnerability
- b) Previous patches or required system updates
- c) Programs affected by the change
- d) Problems that may result as a result of the change
- e) Procedures to back out or undo the change
- f) All updates rolled out on Shire's systems are logged in the IT

Officer Logbook under the Software Security Updates register

- g) Where possible, new patches shall be tested in a controlled test environment that mimics the production infrastructure before they are applied. This is mandatory for enterprise applications and services where outage would cause significant organizational or ratepayer impact.
- h) Staff shall ensure that backups exist of applications and data prior to installing a patch or update. Each server shall have documentation that identifies the list of applications running on the device and a patch history in the IT Officer Logbook.

3.5 APPLYING UPDATES

3.5.1 System-wide updates shall be performed on a schedule approved by the IT Officer.

Updates may be performed manually, using administrative tools, or automatically using vendor or internally provided vehicles.

- a) All workstations and user systems/application (as applicable) shall have current operating system and application versions. These systems shall be patched on a regular basis as established by the IT Officer.
- b) Server and enterprise application updates shall be performed by the IT Officer after the update has been tested in a non-production environment if possible.

4. Audit Controls and Management

4.1 On-demand documented procedures and evidence of practice should be in place for this operational policy. This will primarily be managed through the IT Officer's Logbook records and include;

- a) Historical change management documentation as it applies to patch management processes, procedures, and protocols
- b) Evidence of ongoing compliance with patching procedures including any test environments, any correspondence with software vendors, and similar.

5. Remote Access

5.1 The Shire in principle will not grant remote access to any outside organization.

5.2 Where a request to the Shire is received to do so, it must be approved by the CEO and Director of IT. The IT Officer will then be tasked to grant the third party access for a sunset period as defined by the CEO. The IT Officer will also log these requests and the outcome in the IT Officer Logbook.

5.3 Staff who require access to work emails and server access on laptops, mobile phones or other smart devices may write to the IT Officer for access. The IT Officer will record these requests as 'Operational' under the AD 9 Change Management Policy which will require approval by the Director of IT.

6. Wireless Networking

6.1 All requests for a personal communication device to be connected to the wifi network must be made to the IT Officer and approved by the CEO. Each device is to be logged with the IT Officer and the date of connection, staffer and device name is to be recorded. There may only be one personal device connected per person. The IT Officer will record these requests as 'Operational' under the ICT 5 Change Management Policy which will require approval by the Director of IT.

6.2 Councillors, management and staff may request for connection. Contractors and visitors will generally be granted temporary wifi network access via the IT officer desk.

6.3 All persons who request their personal communication device connected to the wifi network must sign the SOCI Internet Fair Use Agreement. Users will agree to only use wifi access for the minimum of personal use such as online banking and payment of bills.

7. Password Management

7.1 User Network Passwords

Passwords for Shire network access must be implemented according to the following guidelines:

- Passwords must be changed every 90 days
- Passwords must adhere to a minimum length of 10 characters
- Passwords must contain a combination of alpha, numeric, and special characters, where the computing system permits (!@#%\$%^&* _+=? /~';<>|).
- Passwords must not be easily tied back to the account owner such as:
 - Actual name
 - Birth date

7.2 System-Level Passwords

All system-level passwords must adhere to the following guidelines:

- Passwords must be changed at least every 6 months
- All administrator accounts must have 12 character passwords which must contain three of the four items: upper case, lower case, numbers, and special characters.
- Non-expiring passwords must be documented listing the requirements for those accounts. These accounts need to adhere to the same standards as administrator accounts.
- Administrators must not circumvent the Password Policy for the sake of ease of use.

Please refer to AD 6 – 8 ICT Business Continuity “Emergency Temporary Access’ for the break-glass provisions for emergency password management.

Document Control Box

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	21/3/2023	Chris Su	15/23	n/a	2025	

Overview

The Shire's Server Room is a sensitive work-area containing the server and electronic archive records for the Council. The IT Section will be responsible for operationalizing this policy and provide recommendations to management to update the policy for best server room management practices.

1. Purpose

- 1.1. This policy establishes the guidelines for access to the server room, fire risk management and environmental management to best ensure longevity of the hardware.

2. Scope

- 2.1 This policy applies to all Shire staff, users, and contractors that create, deploy, or support information technology for the Shire of Christmas Island.

3. Access Policy

- 3.1 The only staff member permitted to enter the server room is the IT Officer. The IT Officer will be the sole staff member allocated with a key.
- 3.2 There shall be two keys only for the server room; one with the IT Officer and one with the CEO.
- 3.3 The IT Officer may request the assistance of fellow staff in the server room only when they are present either in person or by phone to assist if the IT Officer is off-site.
- 3.4 No non-Shire staff are permitted to be in the server room without direct supervision by the IT Officer. This includes contractors and maintenance personnel.

4. Fire Risk Management

- 4.1 Fire extinguishers shall be kept ready in the vicinity of the server room. These extinguishers will be checked as needed and kept valid in readiness as required.
- 4.2 Records of the fire extinguisher safety checks shall be kept by the Building and Health section of the Shire.

5. Environmental Management

- 5.1 The Shire shall ensure that the air-conditioning units in the server room remain in working order.
- 5.2 Should the air-conditioning facility fail without the ability to be repaired, it must be replaced entirely as soon as possible.

6. Physical Security

- 6.1 The door to the server room will be locked at all times.
- 6.2 The doors leading to the finance section will be locked after the office closes for the day; similarly the building itself will be secured at the end of the day.

Document Control Box

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	21/3/2023	Chris Su	15/23			

EM 3 COMMUNITY CONSULTATION**Objective**

- To develop methods of identifying the impact of Council proposals and functions on the community of Christmas Island;
- To define the level of consultation relevant to Council issues;
- To detail the requirements for consultation;
- To outline the procedure Council will use when undertaking consultation and considering submissions;
- To provide guidance to meet statutory requirements to consult with the community
- To provide Council the ability to make better decisions for the whole community.
- To promote the principles of good governance via community engagement and participation.

Policy

1. Council is committed to providing the community with
 - Adequate and appropriate opportunities to be kept informed;
 - Opportunities to comment on and respond to current issues and proposals;
 - A sense of ownership of key Council functions and activities;
 - A workable partnership where the interests of the people of Christmas Island are represented; and
 - A partnership focusing on achieving the overall strategic direction for Christmas Island.
2. There are four general categories where Council will consider effective and appropriate consultation with the community:
 - A. Where Council has statutory obligations to consult members of the community in specific circumstances. For example, the Shire's Community Strategic Plan and Annual Budget.
 - B. Where development, use, activities and works of Council may or will have a substantial impact on the character, amenity or function of Christmas Island. For example, significant changes to service delivery such as new methods of waste collection; new policies and/or strategic direction such as the Shire's Community Strategic Plan.
 - C. Where there are proposals by the Commonwealth or other bodies/businesses that are likely to be of Shire wide significance.
 - D. Where Council may be requested by the Commonwealth or other bodies/businesses to participate in consultative processes on matters of importance to the community of Christmas Island.

In each case Council will determine the appropriate level and type of community consultation.

3. Where directed by the Council, or required by legislation, the CEO will develop a consultation programme which will focus on the following:
- A. The specific objectives of consultation, including but not limited to:
 - Raising awareness about a particular issue
 - Establishing communication links with the community
 - Encouraging active participation in planning
 - Collecting views, opinions and ideas, and
 - Building trust and confidence between Council and the community;
 - B. The consultation mechanisms to be used, including but not limited to:
 - Advertising in The Islander, through 6RCI and via the roundabout board
 - Post-box drops or Council public notices
 - Workshops or forums
 - Public meetings
 - Formation of working groups, and
 - Targeting specific groups in the community by direct contact.
 - C. Timeline of the process.
 - D. Costs and budget implications.
 - E. Method(s) of informing the community of outcomes.

Key Performance Indicators	Extent to which community consultation is applied in accordance with its policy Effectiveness of community consultation processes identified Timeliness of community consultation process including report back to Council
Keywords	Community, consultation, Council activities and programmes, Commonwealth activities and programmes
Related Policies	EM1 - Policy Development Policy
Related Procedures/ Documents	Policy Development Procedure

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			2.11.2
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.2
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.2

Authority Local Government Act 1995 (WA) (CI)
s 5.98 – 5.102 – Fees, Expenses & Allowances
Local Government (Administration) Regulations 2005

EM 4 MEMBER ALLOWANCES

Objective

- To document the manner in which member allowances are calculated and paid.

Policy

1. The Local Government Act & Regulations set the parameters in which members can be paid or reimbursed for their time and expenditure on council business. This policy sets out how these parameters will apply to Shire of Christmas Island councillors.
2. The WA Salaries and Allowances Act (1975) (WA)(CI) Determination of the Salaries and Allowances Tribunal for Local Government, Chief Executive Officers and Elected Members (the Tribunal) sets the remuneration for elected members and CEOs in WA Local Government.

The Shire shall follow the Tribunal's band setting for the Christmas Island district and adopt a remuneration determination for sitting fees and local government allowance to comply that band setting by Council Resolution.

3. The attendance fees and local government allowance will be paid in quarterly instalments in arrears. Payments will be taxed and paid to members in the pay period closest to the end of the months of January, April, July and October.
4. Off-Island travel expenses will be reimbursed in accordance with EM 6 – Travel Reimbursement Policy.
5. Other expenses incurred by a member in performing a local government function must be expressly authorised before the expense is incurred. Evidence of expenditure must be provided by the member before reimbursement.

Key Performance Indicators

Extent to which fees and allowances are paid in adherence to this policy

Keywords

Allowances, members, fees, expenses

Related Policies

EM1 - Policy Development Policy
Policy Development Procedure
EM6 - Travel Reimbursement

Related Procedures/
Documents

Version	Approved, Amended, Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	24/04/2004	CEO	35/04			2.11.26
2	Approved	26/9/2017	GRPG	88/17		Sept 2019	2.11.26
3	Approved	26/7/2022	GRPG	67/22		July 2024	2.11.26

1. Policy Statement:

- 1.1 Consistent record keeping of the decisions made in the IT section will assist management in ensuring outcomes are achieved against recommendations.

Requests for certain IT actions will be logged along with records of whom approved the request and the outcomes of any testing made. These will be stored in the IT Officer Log.

2.0 IT Officer Log

- 2.1 The IT Officer will keep a manual log in which he will document all changes made to the IT infrastructure in chronological order.
- 2.2 The Director of Governance shall initial and date each completed page in the IT Officer Log.
- 2.3 Each completed page signed by the Director of Governance shall be scanned and stored in record keeping with the records officer.

Example –

Date of Request	System	Officer Requesting	Request	IT Officer notes and Level of ICT change	Authorising Officer and their initials	Signature and date of Requesting Officer on completion
3.1.23	Asus Laptop	Chris Su	Install VPN access to be able to remotely access the server and outlook emails	Operational. Requires assistance from NEC to create VPN. Laptop will be down for at least a week.	Director of IT Gan SH 4.1.23	Chris Su 10.1.23

3.0 Level of ICT Change Chart

The Shire classifies four levels of ICT Changes from Administrative, Operational, Systems Level to Infrastructure Critical being the most drastic level of change. The IT Officer is to give each logged the appropriate classification in their notation in the IT Officer Logbook.

Level of ICT Change	Description	Example	Authority	IT Log requirement
Administrative	Routine tasks that do not net add or remove hardware or software to a work area.	Updating printer drivers Troubleshooting software Replacing monitor/keyboard/mice Connecting video-conference equipment	IT Officer	Optional
Operational	Tasks that require installation of minor hardware or any software beyond what the work area currently has.	Installing a new platform for records management, billing, HR, etc. Replacement of outdated hardware or peripherals with updated equipment.	Director of IT	Mandatory
Systems Level	Major IT changes outside the server room.	Issuing of a desktop/NUC units to staff. Installation of new printer systems, copiers and other office assets.	Director of IT	Mandatory
Infrastructure Critical	Physical replacement of major network design components.	The replacement or retirement of any hardware in the server room. The replacement or retirement of any of the airspan or wifi assets on Council property. All changes to the network above Systems Level.	CEO and Director of IT	Mandatory

Document Control Box

Version	Approved, Amended Rescinded	Date	Officer	Resolution number	Key changes/ notes	Next Review date	File Ref No.
1	Approved	21/3/2023	Chris Su	15/23			

Attachment 10.5.2.1
Policy Manual Review 2025

Agenda Ordinary Council
Meeting 18 March 2025

Authority

Local Government Act 1995 (WA)(CI)
Local Government Audit Regulations 1996 (WA)(CI)
Regulation 17(a)(b)

ICT1– Information and Communication Technology Systems Security

Objective

This policy provides guidelines for the protection and use of information technology assets and resources within the Shire to ensure integrity, confidentiality and availability of data and assets.

This policy applies to all staff, elected members, contractors and others that are granted system access.

Policy

Physical Security

For all servers, mainframes and other network assets, the area must be secured with adequate ventilation and appropriate access through a secure locked door with approved access.

It is the responsibility of Manager Finance & Administration that this requirement is followed at all times.

All security and safety of all portable technology such as laptops, notepads, iPad, mobile phones, etc will be the responsibility of the employees who has been issued with the asset. The employee is required to use locks or passwords and to ensure the asset is kept safely at all times.

In the event of loss or damage, the Manager Finance & Administration will assess the security measures undertaken to determine if the employee will be required to reimburse the Shire for loss or damage.

Information Security

All significant records of the Shire that has an administrative, fiscal, legal value and includes records that relate to Shire business is to be backed up.

It is the responsibility of the Manager Finance & Administration to ensure that data back-ups are conducted daily for server back up and weekly tape backups and the backed up data is as follows:

Daily server Backups

- Backups are done on LTO8 tapes and Veem backup software
- Data on tapes are encrypted
- The most recent tape is taken off site- by Manager Finance & Administration
- Backup tapes that are onsite are kept in secure safe

Network Intrusion

- Antivirus update monthly
- Antivirus logs checked daily
- Antivirus updates pushed out to computers when applicable
- WIFI network logs checked daily
- Firewall logs checked daily
- All servers and UPS have login notification when login in to backend
- Active directory logs checked weekly

Technology Access

IT Officer is responsible for the issuing of initial password for all employees; this will be a temporary password which will be required to be change at first login. Where an employee forgets the password or is locked out after three attempts, than contact the IT Officer to initiate new password.

Password Set up

Maximum password duration – 90 days (System will force password change after 90 days)

Password must meet the following conditions, these cannot be changed

- Be at least seven characters in length
- Contain characters from three of the following four categories
 - 1 English uppercase characters (A to Z)
 - 2 English lower case
 - 3 Base digits (0-10)Non alphabetic characters (for example !,\$,#,%)

Staff are not to allow the use of their password to other staff members or external parties to ensure privacy of data is maintained.

Remote access to Shire corporate systems is to be approved by the CEO

Key Performance Indicators	
Keywords	
Related Policies	Nil
Related Procedures/ Documents	
Delegation Level	CEO
First endorsed by Council	
Resolution No.	
Consultation	Nil required
Reviewed by Council	Adopted on 26 April 2022
Resolution No.	36/22
Date Document Updated	/
Next Review Date	April 2024
File Reference	2.11.5