



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 June 2024 commencing at 7.00pm**

David Price
Chief Executive Officer

AGENDA

- 1 Declaration of Opening of Meeting/Announcement of Visitor**
- 2 Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
 - 2.1 Attendance
 - 2.2 Leave of Absence
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 Response to Previous Public Questions Taken on Notice**
- 4 Public Question Time**
- 5 Applications for Leave of Absence**
 - 5.1 Cr Swee TUNG (pg 1-3)
Cr Philip Tuck Sang WOO
- 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 28 May 2024 (pg 4-8)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 Announcements by Presiding Member Without Discussion**
- 9 Reports of Committees**
 - 9.1 Minutes of Community Consultative Committee Meetings (pg 9-32)
- 10 Reports of Officers**
 - 10.1 Chief Executive Officer**
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – May 2024 (pg 33-38)
 - 10.2.2 Financial Statements – May 2024 (pg 39-60)
 - 10.3 Director Community/Recreation Services & Training**
 - 10.4 Director Works, Services & Waste**
 - 10.5 Director Planning, Governance & Policy**
- 11 Elected Members Motions of which Previous Notice has been given**
- 12 New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 Behind Closed Doors**
- 14 Closure of Meeting**
- 15 Date of the next Ordinary Meeting 23 July 2024**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 June 2024
AGENDA REFERENCE	5.1
SUBJECT	Cr TUNG and Cr WOO – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.19, 2.13.15
INTEREST DISCLOSURE	None
DATE OF REPORT	7 June 2024
AUTHOR	Troy Davis, Acting CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That the leave of absence application submitted by Cr Swee TUNG (13/07/2024 to 30/07/2024) be approved.

That the leave of absence application submitted by Cr Philip Tuck Sang WOO (28/06/2024 to 30/07/2024) be approved.

BACKGROUND

Cr Swee TUNG (13/07/2024 to 30/07/2024) submitted a Leave of Absence application to the CEO.

Cr Philip Tuck Sang WOO (28/06/2024 to 30/07/2024) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

I Councillor Swee (Mel) TUNG

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

Leave of absence from 13 / 07 / 2024 to 30 / 07 / 2024

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

Yours sincerely

Signature

 05 / 06 / 2024

Date



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 28 / 06 / 24 to 30 / 07 / 24

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

Yours sincerely

Signature

10 / 06 / 24

Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 28 May 2024

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1 Deputy President Cr YON declared the meeting open at 7.01pm.

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

1.2 Record of Attendance
Deputy President
Councillors

Cr Azmi **YON**
Cr Philip **WOO**
Cr Hafiz **MASLI**
Cr Vincent Cheng-Siew **SAW**
Cr Steve **PEREIRA**
Cr Swee **TUNG**
Cr **FOO** Kee Heng

Chief Executive Officer
Assistant Director Finance
Director Community/Recreation Services

David **PRICE**
Wei **HO**
Olivier **LINES**

2.2 **Leave of Absence**
Shire President

Gordon **THOMSON**

2.3 **Apologies**
Councillor

Cr Kelvin Kok Bin **LEE**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4.1 Cr TUNG asked if the Shire would consider a Glass Crushing machine and for the removal of the crushed glass to be removed from the Island.

CEO PRICE provided some background to the Commonwealth's strategic waste management planning to date, and that the Commonwealth is committing to funding an Environmental Management Plan for their Vagabond Tipsite which includes identifying its useable life. It will also make recommendations on how to manage waste to that exit point, including the possibility or not of recycling.

4.2 Cr PEREIRA Ask as to what procedures the Ranger applied when entering premises to possibly capture feral cats.

CEO PRICE indicated the Ranger would be required to follow acceptable processes and ask for more specific information on where that might not be occurring. Cr PEREIRA indicated he would provide the CEO with the information.

4.3 Cr PEREIRA asked if the Shire had facilities in which a vet could perform desexing operations on cats.

CEO PRICE indicated that none of the Shire’s facilities would be suitable for a vet to perform such function in a manner that demanded the strictest adherence to public health requirements. Cr PEREIRA was asked if he had any alternative sites and he indicated he would provide that for the CEO to raise with the Administrator.

4.4 Cr PEREIRA raised the positive mental health aspect that pets provide community members.

CEO PRICE agreed that there could be a positive aspect that pets provide to the mental health of certain community members. He also suggested that with a review of the Shire’s by-laws in a few years there could be included in that process a community engagement on this issue.

4.5 Cr TUNG raised the possibility of the utilisation of the roundabout in more broader community celebrations such as Chinese New Year and Hari Raya.

CEO PRICE indicated that through the Community Cultural Planning & Heritage Reference Group a request from community groups on their desire or not for the utilisation of the Roundabout for such events could be sought.

4.6 Cr PEREIRA asked if the Shire had the financial capacity to participate in the training of firefighters for the airport operations.

CEO PRICE indicated that the Shire would not be financially responsible for that as it was not part of the Shire’s core business. He also indicated the Shire fully supports the introduction of fulltime firefighting facilities at the airport and is in constant discussions with the Department of Infrastructure in Canberra regarding that and could keep CR PEREIRA abreast of those discussions.

4.7 Cr YON indicated his disappointment that only non-Halal food was provided at a recent event at the Christmas Island school.

CEO PRICE indicated he would discuss this with School Principal.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Cr THOMSON

Council Resolution

Moved: Cr SAW

Seconded: Cr MASLI

Res. No: 30/24

That the leave of absence application submitted by Cr Gordon THOMSON (27/05/2024 to 04/06/2024) be approved.

Carried: 7/0

For:	Cr Azmi YON	Cr Philip WOO
	Cr Hafiz MASLI	Cr Vincent Cheng-Siew SAW
	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Swee TUNG	

Against:

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

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

7.1 Minutes of Ordinary Council Meeting held on 23 April 2024

Members considered the unconfirmed minutes.

Council Resolution			
Moved: Cr TUNG	Seconded: Cr MASLI	Res. No:	31/24
That Council adopt the unconfirmed minutes of the 23 April 2024 Council Meeting.			
Carried:	7/0		
For:	Cr Azmi YON Cr Hafiz MASLI Cr Kee Heng FOO Cr Swee TUNG	Cr Philip WOO Cr Vincent Cheng-Siew SAW Cr Steve PEREIRA	
Against:			

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Fee & Charges 2024-25

Council Resolution			
Moved: Cr PEREIRA	Seconded: Cr SAW	Res. No:	32/24
1. Council adopts the rates, fees and charges for financial year 2024/25 as listed in the attachment.			
2. All rates, fees and charges to apply from 1 July 2024.			
3. The Internal rate will apply to any work carried out for the Commonwealth within the Road Funding/Contract Agreement.			
Carried:	7/0		
For:	Cr Azmi YON Cr Hafiz MASLI Cr Kee Heng FOO Cr Swee TUNG	Cr Philip WOO Cr Vincent Cheng-Siew SAW Cr Steve PEREIRA	
Against:			
Absolute Majority			

10.1.2 WALGA Conference 2024

Council Resolution			
Moved: Cr SAW	Seconded: Cr FOO	Res. No:	33/24

That Council –

1. nominate the following elected members CRs FOO, TUNG, PEREIRA, WOO, SAW and MASLI to attend the 2024 Annual West Australian Local Government Association (WALGA) conference to be held at the Perth Convention Centre from 8 to 10 October 2024 inclusive, and
2. nominate two elected members 1. Cr MASLI, 2 Cr WOO as voting delegates and two elected members 1 Cr PEREIRA, 2 Cr TUNG as proxy delegates to register for the forthcoming 2024 conference.

Carried: 7/0

For: Cr Azmi **YON** Cr Philip **WOO**
Cr Hafiz **MASLI** Cr Vincent Cheng-Siew **SAW**
Cr Kee Heng **FOO** Cr Steve **PEREIRA**
Cr Swee **TUNG**

Against:

10.1.3 New Org Chart

Council Resolution

Moved: Cr MASLI **Seconded: Cr FOO** **Res. No: 34/24**

Council endorses the new 2024 Organisational Chart.

Carried: 7/0

For: Cr Azmi **YON** Cr Philip **WOO**
Cr Hafiz **MASLI** Cr Vincent Cheng-Siew **SAW**
Cr Kee Heng **FOO** Cr Steve **PEREIRA**
Cr Swee **TUNG**

Against:

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – April 2024

Council Resolution

Moved: Cr FOO **Seconded: Cr SAW** **Res. No: 35/24**

That Council approves the expenditure as presented in April 2024 Schedule of Accounts.

Carried: 7/0

For: Cr Azmi **YON** Cr Philip **WOO**
Cr Hafiz **MASLI** Cr Vincent Cheng-Siew **SAW**
Cr Kee Heng **FOO** Cr Steve **PEREIRA**
Cr Swee **TUNG**

Against:

10.2.2 Financial Statements – April 2024

Council Resolution

Moved: Cr SAW **Seconded: Cr MASLI** **Res. No: 36/24**

That Council receives the Financial Statements of April 2024 for the Municipal Fund.

Carried: 7/0

For: Cr Azmi **YON** Cr Philip **WOO**
Cr Hafiz **MASLI** Cr Vincent Cheng-Siew **SAW**
Cr Kee Heng **FOO** Cr Steve **PEREIRA**
Cr Swee **TUNG**

Against:

10.2.3 Outstanding Rates/Debtors Report 30 April 2024

Council Resolution

Moved: Cr FOO

Seconded: Cr WOO

Res. No: 37/24

The report is noted.

Carried: 7/0

For: Cr Azmi **YON** Cr Philip **WOO**
Cr Hafiz **MASLI** Cr Vincent Cheng-Siew **SAW**
Cr Kee Heng **FOO** Cr Steve **PEREIRA**
Cr Swee **TUNG**

Against:

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13 BEHIND CLOSED DOORS

14 CLOSURE OF MEETING

Deputy Shire President YON closed the meeting at 7.55pm

15 DATE OF NEXT MEETING: 18 June 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 June 2024
AGENDA REFERENCE	9.1
SUBJECT	Minutes of Community Consultative Committee Meetings
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.4.1
INTEREST DISCLOSURE	None
DATE OF REPORT	13 June 2024
AUTHOR	Chris Su, Director Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receive -

- **Confirmed Minutes of the December 6th 2023 CCC Meeting**
- **Confirmed Minutes of the March 11th 2024 CCC Meeting**
- **Confirmed Minutes of the May 15th 2024 CCC Meeting**
- **Unconfirmed Minutes of the June 10th 2024 CCC Meeting**

BACKGROUND

The CCC is formed of Council and community group / individuals memberships taking a very broad cross section of the island to provide input into state service delivery and other island-wide matters.

COMMENT

Confirmed minutes of the CCC meetings from December 2023 to May 2024 presented.

The CCC has had several correspondences with the Office of the Administrator in the period who provided responses on airline services, housing, cat management and healthcare. The Administrator thanked the CCC for their efforts in community views on airline services prior to the May 2024 release of the CIBA/IOTRDO aviation logistics feasibility study which is now on the IOTRDO website.

The CCC also received delegations from WA Seniors Card, Health and Disability Services Commission, Department of Local Government, Sports and Cultural Industries in this period. The CCC Secretary has also met with WA Dept. of Transport and WA Regional Arts and WA Museums to be reported to the CCC.

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 9.1.1 - Confirmed Minutes of the December 6th 2023 CCC Meeting
- 9.1.2 - Confirmed Minutes of the March 11th 2024 CCC Meeting
- 9.1.3 - Confirmed Minutes of the May 15th 2024 CCC Meeting
- 9.1.4 - Unconfirmed Minutes of the June 10th 2024 CCC Meeting



CONFIRMED MINUTES OF MEETING

Meeting of the Community Consultative Committee (CCC) of the Shire of Christmas Island held at the George Fam Centre at 4.30pm Wednesday 6th December 2023

1 Declaration of Opening of Meeting / Announcement of Visitors

1.1 Chairperson Gordon THOMSON declared the meeting opened at 4.35pm

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

Attendees:

Community Consultative Committee

Shire President

Shire Planning, Governance and Policy

Shire CEO

Shire Councillor

Shire Councillor

Phosphate Resources Limited

Islamic Council of CI

CI Neighbourhood Centre

Union of CI Workers

Chinese Literary Association

Gordon **THOMSON**

Chris **SU**

David **PRICE**

Kelvin **LEE**

Hafiz **MASLI**

Zoe **McMILLAN**

Sultan **SAYED**

Oliver **LINES**

FOO Kee Heng

Mel **HAN**

Apologies

CI Women's Association

CI Christian Fellowship

Poon Saan Club

Malay Association

CI Tourism Association

Jessica **SEET**

Stephanie **SAMBELL**

Suzane **CHAN**

Azmi **YON**

Sarah **COOTE**

Absent

3. Confirmation of Previous Minutes

3.1 Confirmation of September 6th 2023 minutes

CCC Resolution –

Moved: Hafiz **MASLI**

Seconded: Kelvin **LEE**

Res. No: **CCC12/2023**

That the minutes of the September 6th 2023 Community Consultative Committee be accepted as a true and accurate record of the meeting.

Carried 10/0

3.3 Action Items

	Action Item	CCC Meeting	Action Officer	Status
1.	DIRDC Community Engagement Protocol- DIRDC still has not responded to August 15th 2019 request by CCC Secretariat for copy of DIRC's Community Engagement Protocol.	August 2019	Chris Su	Still awaiting from DITCRD
2	DIRD Aged Care Business Case requested by Shire in April 2022. DIRD had seemingly rejected a Detailed Business Case for an Aged Care Facility on Christmas Island that was produced by their internal projects team and APP Architects who were engaged as consultants. SOCl made an FOI application in July 2023. Expected outcome in August 2023.	April 2022	Chris Su	See Agenda Item 4.1
4	CCC resolved in April 2023 meeting to support the public housing tenants' initiative to request consultation with the Minister on a new set of public housing rules, and resolved to have Hafiz Masli, Chris Su and Oliver Lines as CCC representatives to assist in any such consultation.	April 2023	Chris Su, Oliver Lines, Hafiz Masli	See Agenda Item 4.2
5	That the CCC requests the Shire of Christmas Island identifies each and every report the Commonwealth has created dealing with Christmas Island community matters and whether or not there were reports made available or other community follow up made.	April 2023	Chris Su	Ongoing.
6	Scope of works with Jobs, Tourism, Science and Innovation being developed	July 2023	Chris Su	Seeking strategic-level contact at JTSI to liaise with to develop scope for CCC to consider

4. Agenda Business

4.1 FOI request complete

Chris SU reports that the 4th July 2023 Freedom of Information request to the Department of Infrastructure for the *Christmas Island Residential Aged Care Detailed Business Case* was complete.

A copy of the FOI request was provided at the meeting, and an email pdf copy would be sent to members.

CCC Resolution –

Moved: Hafiz MASLI

Seconded: Oliver LINES

Res. No: CCC13/2023

That the CCC receive the Department of Infrastructure's Freedom of Information report for the Christmas Island Residential Aged Care Facility.

Carried: 9/0

4.2 Minister and Administrator Correspondences

CCC members presented with copy of letters from Territories Minister Mc Bain of 31/7/2023 addressed to the UCIW on public housing.

The Minister denied the UCIW's request to co-design a public housing policy for Christmas Island instead of using the WA public housing policy by default.

CCC members presented with copy of letter from Minister for Housing and Homelessness Julie Collins advising that Christmas Island was ineligible to participate in the '*national*' Social Housing Accelerator (SHA) program. The SHA program was announced in June 2023 to be a \$2b national spend on increasing public and social housing across '*all states and territories*.'

Zoe McMILLAN asked if Christmas Island could correspond with the WA Government pertaining to public housing provision?

CCC Chairperson Gordon THOMSON reviewed the Commonwealth-WA Govt arrangements for service delivery to Christmas Island and summarised that Islanders could not approach WA Government elected members or officials in the same way WA residents could.

CCC Chairperson Gordon THOMSON noted that WA officials and parliamentarians were cordial in receiving correspondence from Christmas

Island in the past, but consistently regretted the ability to interact with us in the same way they could people from their own electorates in WA.

CCC Chairperson Gordon THOMSON recounted the WA Senate had at one point considered an inquiry into its provision of services to the external territories funded by the Commonwealth.

Zoe McMILLAN had asked if relevant bureaucracy at Dumas House could be invited to Christmas Island to assess service delivery on the ground? Chairperson noted that the Department of Infrastructure approves all state officers' travel to Christmas Island.

CCC Resolution –

Moved: Hafiz MASLI

Seconded: Kelvin LEE

Res. No: CCC14/2023

That the CCC receive copy of the letters from Territories Minister Mc Bain of 31/7/2023 to the UCIW on public housing, and Minister Julie Collins on 17/7/2023 on Christmas Island's ineligibility in national the Social Housing Accelerator program.

Carried: 9 /0

CCC members reviewed Minister Julie Collin's correspondence noting her rationale that Federal funds could not be spent on Christmas Island as incongruous with their understanding of how the Commonwealth is the sole funder for the external territories.

The Commonwealth's federal financial framework prevents the Commonwealth from providing funds directly to external territories such as Christmas Island. The Federation Funding Agreement (FFA) schedule for the Accelerator payment was an agreement only between the Commonwealth and the States. As such, Christmas Island was not directly allocated any funds from the Accelerator.

- *Minister Julie Collin's correspondence 17/7/2023*

CCC Resolution –

Moved: Kelvin LEE

Seconded: Oliver LINES

Res. No: CCC15/2023

That the CCC write to Minister Julie Collins that it doesn't accept the reasoning that Christmas Island is not part of the federal financial framework for the disbursement of Social Housing Accelerator Funds.

Carried: 9 /0

CCC provided with copy of Administrator Farzian ZAINAL's 20 October response to the CCC letter to her of 27 Sept 2023.

CCC Resolution –

Moved: Kelvin LEE

Seconded: Oliver LINES

Res. No: CCC16/2023

That the CCC receive the 20 October 2023 correspondence from Administrator Farzian ZAINAL.

Carried: 9 / 0

A significant part of the concerns the CCC had detailed in the correspondence to Administrator ZAINAL were to do with the logistics of luggage, mail and freight.

Chris SU advised the CCC that he was the local government assist for the Australian Electoral Commission for the Yes Referendum in October. The AEC failed to get its referendum material to Cocos (Keeling) Islands on the flight Friday 6th October even though they were classed as Category 1 and stickered as Priority. A great deal of communication happened between AEC and Virgin in the weeks leading to the 6/10/23 flight with Virgin assuring AEC that the referendum material would arrive.

Subsequently it did not, and CKI could not move with their early voting plan on the same weekend that CI did. Virgin transported the CKI referendum material on Tuesday 10th October which allowed CKI residents to participate in the referendum on national polling day 14th October.

The CI referendum material arrived early as planned.

The CCC recounted the baggage offload of that week; a member of the CCC had their luggage offloaded. Anecdotes of tourists not receiving luggage for extended periods of time shared.

CCC Chairperson Gordon THOMSON recounted the recent IOTRDO-CI Business Association logistics committee meetings on the matter; he will share the logistics committee's recommendations.

5. General Business:

6. Closure of Meeting: 6.15pm, next meeting TBA



CONFIRMED MINUTES OF MEETING

Meeting of the Community Consultative Committee (CCC) of the Shire of Christmas Island held at the George Fam Centre at 4.30pm Monday 11th March 2024

1 Declaration of Opening of Meeting / Announcement of Visitors

1.1 Chairperson Gordon **THOMSON** declared the meeting opened at 4.45pm

Chairperson **THOMSON** welcomed the visitors from the WA Health and Disability Services Commission (HADSCO) and WA Seniors Card from WA Department of Communities.

Chairperson **THOMSON** welcomed five community members who wanted to address the CCC on cat ownership matters.

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

Attendees:

Community Consultative Committee

Shire President	Gordon THOMSON
Shire Planning, Governance and Policy	Chris SU
CI Women's Association	Jessica SEET
Shire Councillor	Kelvin LEE
Shire Councillor	Hafiz MASLI
CI Neighbourhood Centre	Oliver LINES
Chinese Literary Association	Mel HAN
Poon Saan Club	Suzane CHAN
Malay Association	Azmi YON

Apologies

Shire CEO	David PRICE
Phosphate Resources Limited	Zoe McMILLAN
Union of CI Workers	FOO Kee Heng
CI Christian Fellowship	Stephanie SAMBELL
CI Tourism Association	Sarah COOTE
Islamic Council of CI	Sultan SAYED

WA State Agencies

WA Seniors Card, Dept. of Communities	Chris FOSTER
HADSCO	Brian Dias
	Justin HOON

Community Members

Farah ZAINAL	Nazreen NASARUDDIN	Zaleha AKSAN
Norfazilah ABD ALI	Rashidi ABDOL RAHMAN	

2.2 Community Members' Presentation

- 2.2.1 With permission from the meeting, Chairperson **THOMSON** invited the community members to present first at the meeting ahead in the agenda.
- 2.2.2 Community member Norfazilah **ABD ADLI** introduced herself as an Arenga Close resident and recounted, in her opinion, a heavy handed approach by a Parks Australia officer and the council ranger in the enforcement of cat ownership rules three weeks prior at her residence on 29th February 2024.
- 2.2.3 The Parks officer and Council Ranger had reportedly said to her and her household members that the police may be called, and there could be arrests and a fine imposed as the household were keeping an unregistered, un-neutered cat on premises. The cat in her household was removed by the officer and ranger.
- 2.2.4 Rashidi **ABDOL RAHMAN** reported that a letter was presented to them on 29th February 2024 during the call by the ranger and officer that was dated 15th February 2024. Rashidi **ABDOL RAHMAN** claimed that they had not received a copy of this letter in the mail around the 15th February 2024 and that this was the first time they have seen it. The letter was a general notice to residents of the rules around cat ownership and enforcement practices.
- 2.2.5 Farah **ZAINAL** provided that she and her partner were in the vicinity of the **ABD ALI-ABDOL RAHMAN** household at the time and in her view also concurred that the handling of the enforcement process seemed heavy handed and insensitive.
- 2.2.6 There was dissatisfaction amongst the community members presenting on the use of the police as a threat to cat owners.
- 2.2.7 Zaleha **AKSAN** requested that the Council work with the community on regulating cat ownership, and assisting residents to comply with the local law. Zaleha **AKSAN** reported that the Shire Ranger claimed that non-compliant cat ownership '*was on the rise.*'
- 2.2.8 Chairperson Gordon **THOMSON** recounted for the meeting the recent history of Council investigating methods to assist in this area. In August 2023 Council at the request of the Shire Youth Advisory Council went to public consultation on the question of bringing a vet to Christmas Island to register, neuter and chip cats to assist in compliance with the standing cats local law. Council received numerous submissions on both sides, sufficient enough for officers to investigate options for different scenarios.
- 2.2.9 Chairperson Gordon **THOMSON** stated that during the research on the relevant health regulations for the required procedures, council officers discovered the necessity for vets to operate in a sterilized environment when conducting neutering surgical procedures to ensure optimal care for animals. The initial neutering and chipping conducted in 2011 were carried out at a Parks care facility in Drumsite by Parks Australia, which also organized the logistics for the vet during the implementation of the local cat law in 2012.
- 2.2.10 Chairperson Gordon **THOMSON** said that council officers noted that Shire's premises (the George Fam building, Community Hall, Waste Tip Site and Shire Depot) could not provide a sterile place for these procedures. The Commonwealth has the only facilities that could support these procedures in the Parks care facility in Drumsite, and the mortuary at IOTHS. The Commonwealth advised the Shire CEO that it could not assist in providing these facilities for these purposes in late 2023; the Shire distributed a notice early in 2024 advising residents of the outcome.

- 2.2.11 Farah **ZAINAL** advised the meeting that her and other members of the community had contacted vet offices on the mainland who advised that in the lack of a facility that could normally support a sterilised surgery in remote locations, vets could make do with a temporary site and sterilise that location to the best of their professional ability. This would satisfy their own ethical standards for providing a safe space for animals to undergo surgery and recuperate. The community members recounted that the 2011 sterilisation required the cats to rest several days under observation of the visiting vet at the Parks care facility in Drumsite.
- 2.2.12 Chairperson Gordon **THOMSON** advised that an action item would be for council officers seek further guidance on this with vets on the mainland. **THOMSON** also requested community members if they could send through a copy of the letter received by them on 29th February 2024.
- 2.2.13 Farah **ZAINAL** requested that council work with residents on a way for them to be compliant with the cat local law requirements. She advised that the community members would appreciate a moratorium on the matter.
- 2.2.14 Chairperson Gordon **THOMSON** thanked the members for their presentation. Community members left the meeting at 5.15pm.
- 2.3 Chairperson Gordon **THOMSON** welcomed the WA State Agency visitors to the meeting, and noted that they had a successful weekend of engagements that many of the CCC members attended. A presentation was provided by the state agency visitors.
- 2.3.1 Health and Disability Services Commission (HADSCO) Principle case officer Justin **HOON** and Brian **DIAS** provided an overview of HADSCO services.
- 2.3.2 Brian **DIAS** recounted a meeting with Administrator Farzian **ZAINAL** where she raised an opportunity for youth engagement around drugs and alcohol use.
- 2.3.3 Chris **SU** asked if Patient Assisted Travel Scheme (PATS) matters were an item under HADSCO jurisdiction. HADSCO Brian **DIAS** advised that it was. **DIAS** also stated that residents could approach HADSCO regarding any medical service they received in the IOTs, or on the mainland. He stated that patients could choose to discuss matters with HADSCO directly if they wished without approaching the medical practitioner or medical centre first.
- 2.3.4 Chairperson Gordon **THOMSON** asked for a summary of how the Commonwealth and WA HADSCO team operated.
- 2.3.5 HADSCO Brian **DIAS** advised that the state legislation that applies to Christmas Island and that the HADSCO agency is a self-standing entity outside the Dept. of Health. It provides an opportunity for patients to provide feedback outside of the Dept. of Health personnel. Brian **DIAS** advised that there was WA Minister for Health to Territories Minister communication as needed.
- 2.3.6 WA Seniors Card Chris **FOSTER** presented the features of the WA Senior Card, and the benefits that cardholders have access to. These included discounts on council rates, water rates, concession admission to the zoo, public transport and a range of businesses who have WA Seniors Card pricing for their goods and services. Chris **FOSTER** also reported that WA Seniors Card holders on the mainland are provided with an annual cost-of-living payment from the WA Government.
- 2.3.7 Chris **SU** asked if the Commonwealth be making this same payment in the shoes of the WA Government for IOT residents?

- 2.3.8 Chris **FOSTER** advised that to the best of her knowledge that the Commonwealth will be providing the cost-of-living payment in this respect to IOT residents.
- 2.3.9 Meeting discussed the positive turn out for the HADSCO and WA Seniors Card information sessions from 9th to 11th March, dozens of seniors signed up for the seniors card having found they were eligible. The cost-of-living payment application forms were also filled out in number.
- 2.3.10 Malay Association Azmi **YON** and Cr Hafiz **MASLI** organised a Malay Club session with WA Seniors Card for later that evening March 11th.

3. Confirmation of Previous Minutes

- 3.1 Confirmation of December 6th 2023 minutes

CCC Resolution –																				
Moved: Hafiz MASLI	Seconded: Azmi YON	Res. No: CCC1/2024																		
<p>That the minutes of the December 6th 2023 Community Consultative Committee be accepted as a true and accurate record of the meeting.</p> <p>Carried 9/0</p> <p>For:</p> <table border="0"> <tr> <td>Shire President</td> <td>Gordon THOMSON</td> </tr> <tr> <td>Shire Planning, Governance and Policy</td> <td>Chris SU</td> </tr> <tr> <td>CI Women’s Association</td> <td>Jessica SEET</td> </tr> <tr> <td>Shire Councillor</td> <td>Kelvin LEE</td> </tr> <tr> <td>Shire Councillor</td> <td>Hafiz MASLI</td> </tr> <tr> <td>CI Neighbourhood Centre</td> <td>Oliver LINES</td> </tr> <tr> <td>Chinese Literary Association</td> <td>Mel HAN</td> </tr> <tr> <td>Poon Saan Club</td> <td>Suzane CHAN</td> </tr> <tr> <td>Malay Association</td> <td>Azmi YON</td> </tr> </table> <p>Against:</p> <p>n/a</p>			Shire President	Gordon THOMSON	Shire Planning, Governance and Policy	Chris SU	CI Women’s Association	Jessica SEET	Shire Councillor	Kelvin LEE	Shire Councillor	Hafiz MASLI	CI Neighbourhood Centre	Oliver LINES	Chinese Literary Association	Mel HAN	Poon Saan Club	Suzane CHAN	Malay Association	Azmi YON
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CI Neighbourhood Centre	Oliver LINES																			
Chinese Literary Association	Mel HAN																			
Poon Saan Club	Suzane CHAN																			
Malay Association	Azmi YON																			

3.3 Action Items

	Action Item	CCC Meeting	Action Officer	Status
1.	DIRDC Community Engagement Protocol- DIRDC still has not responded to August 15th 2019 request by CCC Secretariat for copy of DIRC’s Community Engagement Protocol.	August 2019	Chris Su	Still awaiting from DITCRD

2	DIRD Aged Care Business Case requested by Shire in April 2022. DIRD had seemingly rejected a Detailed Business Case for an Aged Care Facility on Christmas Island that was produced by their internal projects team and APP Architects who were engaged as consultants. SOCl made an FOI application in July 2023. Expected outcome in August 2023.	April 2022	Chris Su	See Agenda Item 4.1
4	CCC resolved in April 2023 meeting to support the public housing tenants' initiative to request consultation with the Minister on a new set of public housing rules, and resolved to have Hafiz Masli, Chris Su and Oliver Lines as CCC representatives to assist in any such consultation.	April 2023	Chris Su, Oliver Lines, Hafiz Masli	See Agenda Item 4.2
5	That the CCC requests the Shire of Christmas Island identifies each and every report the Commonwealth has created dealing with Christmas Island community matters and whether or not there were reports made available or other community follow up made.	April 2023	Chris Su	Ongoing.
6	Scope of works with Jobs, Tourism, Science and Innovation being developed	July 2023	Chris Su	Seeking strategic-level contact at JTSI to liaise with to develop scope for CCC to consider

4. Agenda Business

4.1 Presentation from Community Member Interesting Group regarding cats

Addressed in 2.2

4.2 Health and Disability Services Commission (HADSCO) and WA Seniors Card Presentation

Addressed in 2.3

4.3 Continuing Luggage Challenges

CCC noted the report by members that the flight of 27th February 2024 had exceptional numbers of luggage left behind, at an estimate of 40 pieces from a CCC member onboard that flight.

CCC noted that Virgin officials had presented a year to the month ago on their new protocols to ensure that all priority bags would be loaded.

4.4 Norfolk Island Aged Care Update

CCC received the 13.12.2023 'A New Residential Aged Care Facility for Norfolk Island' and Dec 2023 Department release 'Norfolk Island Multipurpose Health Service Facility.'

CCC observes that the concentration of Residential Aged Care delivery between Cocos, Christmas and Norfolk Island is concentrated on Norfolk Island.

CCC noted that Norfolk has an existing dozen residential aged care beds at the present at their health facility, and the Commonwealth in the media release stated they will construct a purpose built 16 bed facility will be completed by 2027. The CCC note that this facility will also be able to assist the living needs of seniors with dementia according to the media release.

4.5 Virgin Contract up for Tender, March 2024

CCC received the CCC Sept 2023 correspondence to the Office of the Administrator and Administrator **ZAINAL's** response of 10th October 2023.

CCC noted the extract provided from www.tenders.gov.au of the planned estimated approach to market for the *Provision of Airline Services to the IOTs between Perth, CI and CKI* will be Quarter 3 2023/2024 (Jan-March 2024).

4.6 Dept of Commerce engages CI Community on 'Short-Term Rental Accommodation Bill 2024'

CCC received the *Proposed Short Term Rental Accommodation Regulations 2024 Consultation Document* from the WA Dept of Commerce (DMIRS).

Legal Policy officers from the WA Dept of Commerce (DMIRS) contacted SOCI to advise that they were seeking submissions from SOCI regarding the new Shorter Term Rental Accommodation (STRA) 2024 bill on 11.3.2024.

Chris **SU** reported that this is unusual that a state agency specifically writes to Christmas Island to consult on a WA bill.

A major element of this bill was the application of the advertised *Short-Term Rental Incentive Scheme* which is a WA Government \$10,000 grant initiative to providers of short-term accommodation in residential areas (like AirBnB hosts) to convert their short-term stay to long term tenancies.

SOCI had reached out in Nov 2023 to DMIRS to see if this grant program would apply to CI. DMIRS officers at that point did not know.

Other major elements of the STRA bill included the development of a state-wide registry that all short-term accommodation providers in residential areas would have to present themselves on. The bill also stated the terms under which the WA Consumer Protection Commissioner can revoke a short-term accommodation provider's registration on this registry until they rectify the specified breaches on their property.

The CCC discussed the merits of the application of the *Short-Term Rental Incentive Scheme's* \$10,000 grant to short-term accommodation providers to encourage home owners to lease their property in the general renters market instead of reserving their homes for holiday makers.

Poon Saan Club Suzane **CHAN** agreed and noted that the housing crisis on CI and WA was partially exacerbated by rentals turning into 'AirBnBs' and that should these properties return to the general renters market, it will provide some relief.

The CCC further discussed and found that this DMIRS policy rationale aiming to encourage housing supply was sound, with value to be delivered on CI.

CCC Resolution –

Moved: Hafiz MASLI

Seconded: Kelvin LEE

Res. No: CCC2/2024

The CCC welcomes the consultation request from the WA Department of Mines, Industry Regulation and Safety (DMIRS) on the proposed *Short Term Rental Accommodation 2024 Bill*.

The CCC sees this initiative to engage with Christmas Island on the matter of WA state legislation and policy formation from DMIRS to be historic.

The CCC supports the legislation based on the *Proposed Short Term Rental Accommodation Regulations 2024 Consultation Document* provided for our review. The CCC supports the application of the *Short-Term Rental Incentive Scheme* for Christmas Island and supports the rationale for this policy in helping to alleviate the housing shortage.

Carried 9/0

For:

Shire President
Shire Planning, Governance and Policy
CI Women's Association
Shire Councillor
Shire Councillor
CI Neighbourhood Centre
Chinese Literary Association
Poon Saan Club
Malay Association

Gordon **THOMSON**
Chris **SU**
Jessica **SEET**
Kelvin **LEE**
Hafiz **MASLI**
Oliver **LINES**
Mel **HAN**
Suzane **CHAN**
Azmi **YON**

Against:

n/a

5. General Business:

6. Closure of Meeting: 6.15pm, next meeting TBA



CONFIRMED MINUTES OF MEETING

Meeting of the Community Consultative Committee (CCC) of the Shire of Christmas Island held at the George Fam Centre at 4.30pm Wednesday 15th May 2024

1 Declaration of Opening of Meeting / Announcement of Visitors

1.1 Chairperson Gordon **THOMSON** declared the meeting opened at 4.30pm

Chairperson **THOMSON** informed the meeting that several representatives from the Commonwealth Department of Health and Aged Care will be joining, alongside a person from Department of Infrastructure.

Recapped the terms of reference received from the DoHA team on their 'Aged Care Stewardship' consultation on island this week.

1.2 Chairperson Gordon **THOMSON** reported to the meeting that Administrator Farzian **ZAINAL** wished to express her thanks to the Community Consultative Committee for their efforts during the independent review of air freight and transport study.

CCC members provided with copy of 13.5.2024 media release from Administrator announcing completion of the report and location of it at the IOTRDO website.

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

Attendees:

Community Consultative Committee

Shire President

Shire Planning, Governance and Policy

CI Christian Fellowship

Islamic Council of CI

CI Women's Association

Shire Councillor

CI Neighbourhood Centre

Poon Saan Club

Gordon **THOMSON**

Chris **SU**

Stephanie **SAMBELL**

Sultan **SAYED**

Jessica **SEET**

Hafiz **MASLI**

Oliver **LINES**

Suzane **CHAN**

Apologies

Shire CEO

Shire Councillor

Phosphate Resources Limited

Union of CI Workers

Chinese Literary Association

CI Tourism Association

Malay Association

David **PRICE**

Kelvin **LEE**

Zoe **McMILLAN**

FOO Kee Heng

Mel **HAN**

Sarah **COOTE**

Azmi **YON**

Commonwealth Agencies

Dept. of Health and Aged Care

Olivia **LANNON** (4.40pm)

Rebecca **MCILROY** (4.40pm)

Dept. of Infrastructure

Eve **CULLEN** (4.40pm)

3. Confirmation of Previous Minutes

3.1 Confirmation of 11th March 2024 minutes

Motion not put to the meeting – guests arrived from DOHA and DITRDC

CCC Resolution –

Moved:

Seconded:

Res. No: **CCC/2024**

That the CCC confirm that the minutes of the 11th March 2024 are a true and accurate record

3.3 Action Items

	Action Item	CCC Meeting	Action Officer	Status
1.	That the WA initiative 'Attraction and Retention Packages for Regional Childcare Workers Program' be supported for roll out on Christmas Island.	April 2024 - note that no quorum was met	Chair	Completed, see letter of April 15 th to Administrator Farzian ZAINAL.
2.	That the Commonwealth be notified of the CCC's support of the WA Govt's new <i>Short-Term Rental Agreement Incentive Programs</i> to apply to CI	March 2024	Chair	Letter drafted for review and sending to Commonwealth

4. Agenda Business

4.1 Rebecca **MCILROY** introduced DoHA's role in delivery of Aged Care services to IOTs.

Summarised that the federal Aged Care Act applies to Christmas Island. This Act provides the funding framework for service delivery in the Aged Care Sector nationwide. There is a governance block in the IOTs where the Dept. of Infrastructure, who provide the health and aged care services, cannot access funding options from the Dept. of Health and Aged Care Services as a fellow Commonwealth entity.

This blockage does not apply for DOHA assisting state or local government entities access programs on the mainland. Any qualified NGO can access the programs for IOTs as well.

4.2 Rebecca **MCILROY** explained that the 'Aged Care Stewardship' visit to Christmas Island was to benchmark what services are presently being delivered on CI, and to seek to fill in any identified gaps.

It sought to do this by utilising provisions in the Aged Care Framework in place underpinned by the Aged Care Act to provide assistance.

4.3 Rebecca **MCILROY** advised that she and her team were based in Perth and have responsibility for regional WA and the IOTs.

4.4 Gordon THOMSON advised that IOTHS is not formally set up to be an RAC and that the practice of having seniors reside in there is a recent phenomenon out of necessity. Put that the Dept. of Infrastructure is under resourced for this significant task.

4.5 Rebecca MCILROY reiterated that the position is that aged people should be able to age in their homes and communities as a priority. Explained the mainstream model of provision to the meeting:

In terms of escalation, it was -

- **Assisting the elderly to live independently.** This is where HACC services are utilised.
- **Creating a Multi-Purpose Service (MPS)** where a hospital has a dedicated residential care wing
- **Creating a Residential Aged Care Facility.** Dedicated building for people who have high care needs, or no home support, or other factors making it impossible for them to live alone or with family.

Thus in this framework the HACC services will always be delivered to assist elderly live independently.

4.6 ICCI representative Sultan SAYED asked that should a Residential Aged Care facility be built on Christmas Island, would that reduce the Health and Community Care support services such as lawn care, cleaning, food delivery, that some CI seniors utilise now?

4.7 DoHA team indicated that this would not be the case if an RAC were established on CI, or anywhere else. DoHA team summarised that an 'Aged Care Assessment' took place for seniors with the Assessment informing what HACC / Commonwealth Aged Care Support Program offerings they would receive.

This was a foundation element to the management of Aged Care needs in Australia and would not change.

4.8 Rebecca McILROY advised that an RAC would need 18 beds (as in the Wagin township RAC in WA) to be financially viable.

A 'Multi-Purpose Service' (MPS) is the norm in regional locations, noting an MPS in Dumbleyoung as an example. Some beds are 'community care' and some are 'residential aged care.'

Rebecca McILROY advised that the framework for management of RAC and MPS is being reformed, with a 1 July 2027 update to the Aged Care Act underway.

Rebecca McILROY advised that the Aged Care Stewardship consultation on Christmas Island does seek to address the gaps in delivery and would 'overlay' the framework on the mainland to the IOTs. This would also mean that people would have to pay for services in the same way that they had to on the mainland.

Summarised that the aim is to 'not fix what isn't broken, but to identify and address the gaps.'

4.9 CCC meeting noted again that the Department of Infrastructure is not resourced enough to be able to deliver on the suite of services it would like to. Meeting discussed again the lack of ability for DOHA to fund DITRDC directly; meeting discussed the governance arrangements of non-self governing territory service delivery.

4.10 DoHA representatives put that the 1 July 2027 reform to the Aged Care Act would feature a 'business opportunity' in the aged care space. 'Sole Providers' would be able to provide HACC services to seniors, and debit against the seniors allocation for care services. Meeting noted this was reminiscent of NDIS. Some discussion on the complications the NDIS was experiencing in this methodology of service delivery in meeting.

4.10 Chris SU presented the Norfolk Island Residential Aged Care announcement from the Minister for Territories and summarised the process CCC went through in its FOI request for the papers related to the Christmas Island Residential Aged Care consultation program the Commonwealth undertook in 2021-2022.

CCC members expressed their continued interest in the development of a dedicated RAC for Christmas Island. Noted the IOTHS 5 Year Strategic Plan 2019-2024 recommending the development of an MPS to address aged care needs. Copy of this document tabled at meeting, CCC had input into this document in 2018/2019 consultation efforts from Commonwealth.

4.11 Rebecca McILROY advised that if there were a community on the mainland who needs an RAC, they can develop a business case for an Aged Care Facility. DOHA has a grant program for the construction of RACs.

A private provider for example could apply for capital works funding, and operate it using the Aged Care framework and claim the subsidies / payments for resident care applicable. Rebecca McILROY advised that could happen on CI presently if there was a private provider interested in that work.

Discussion around the modelling needed to be done, expected usage numbers and the financial caps per resident payable by DOHA. Meeting learned that the financial system is being changed and an up to date model is being developed. A study is being undertaken by a DOHA entity to assess the 'true cost' of serviced delivery in aged care services across Australia, including remote areas like CI.

CCC offered to pass the IOT Cost of Living Index to DOHA to help inform this study for IOT costs if the researchers weren't going to come to IOTs.

The funding would meet the cost of regulations, and up to 70% of the RAC.

Summarised that the major review of the Aged Care Act due 1 July 2027 will greatly inform the process forward for IOTs and Australia wide.

4.12 ICCI Sultan SAYED asked about ability to create universal access on Christmas Island?

Rebecca **McILROY** advised that DOHA is restricted to funding access for aged care facilities only, and not the public buildings or sites around a community. Advised that the Aids and Assistance Scheme applies through DOHA that IOT residents can apply for. This assists with things such as home improvements to help access.

- 4.13 PSC Suzane **CHAN** asked if seniors who live in rentals or public housing as was the case commonly on CI be able to access this Aids and Assistance scheme too?

Rebecca **MCILROY** advised that changes to the WA residential Tenancy Act seemed to be permissive of this. Noted that the area of public housing improvements was a matter for the local housing agency.

- 4.14 Members advised that the information from IOTHS at present was insufficient for the community to be able to forward plan their aged care needs and health care directions. Advised that the community lacks the visibility on what the 'cap' of aged care beds at the hospital facility are?

Meeting concurred that knowing the 'hard cap' is needed to empower the community their decision making and planning. Meeting discussed how many of eight beds at IOTHS were actually available for RAC-like use? Concluded that people need to know the options available and make alternative plans if the 'hard cap' information was knowable.

- 4.15 CRC Oliver **LINES** noted the anxiety that seniors had who were forced to leave the Island have.

- 4.16 Gordon **THOMSON** advised of a present request to the Commonwealth to have public unit Block C in Poon Saan fitted with an accessibility platform for a returning senior islander who underwent surgery.

Meeting discussed the process of receiving an Aged Care Assessment Team review with a social worker in the Perth hospital the patient received treatment from. This ACAT assessment would inform the delivery of accessibility platforms and other necessary items on Christmas Island. Rebecca **McILROY** thought a Regional Assessment Services' team may have to conduct this assessment over a normal ACAT review.

Eve **CULLEN** advised that a systematic process after an assessment is needed so that an individual can use their allocated funds to do the work needed for themselves.

Meeting ended 5.50pm

6. Closure of Meeting: 5.50pm, next meeting TBA



UNCONFIRMED MINUTES OF MEETING

**Meeting of the Community Consultative Committee (CCC) of the
Shire of Christmas Island held at the George Fam Centre
at 4.30pm Monday 10th June 2024**

1 Declaration of Opening of Meeting / Announcement of Visitors

1.1 Chairperson Gordon **THOMSON** declared the meeting opened at 4.30pm

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

Attendees:

Community Consultative Committee

Shire President	Gordon THOMSON
Shire Planning, Governance and Policy	Chris SU
CI Christian Fellowship	Stephanie SAMBELL
Shire Councillor	Kelvin LEE
CI Women's Association	Jessica SEET
Shire Councillor	Hafiz MASLI
CI Neighbourhood Centre	Oliver LINES
Poon Saan Club	Suzane CHAN

Apologies

Shire CEO	David PRICE
Phosphate Resources Limited	Zoe McMILLAN
Union of CI Workers	FOO Kee Heng
Chinese Literary Association	Mel HAN
CI Tourism Association	Sarah COOTE
Malay Association	Azmi YON
Islamic Council of CI	Sultan SAYED

State Agencies

Dept. of Local Government, Sports and Cultural Industries	Mel EASTOUGH
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3. Confirmation of Previous Minutes

3.1 Confirmation of 11th March 2024 minutes

CCC Resolution –

Moved: LEE

Seconded: MASLI

Res. No: CCC3/2024

That the CCC confirm that the minutes of the 11th March 2024 are a true and accurate record.

For:

Shire President
Shire Planning, Governance and Policy
CI Christian Fellowship
Shire Councillor
CI Women’s Association
Shire Councillor
CI Neighbourhood Centre
Poon Saan Club

Gordon **THOMSON**
Chris **SU**
Stephanie **SAMBELL**
Kelvin **LEE**
Jessica **SEET**
Hafiz **MASLI**
Oliver **LINES**
Suzane **CHAN**

Against:

None

3.2 Confirmation of Minutes of 15th May 2024

CCC Resolution –

Moved: LEE

Seconded: MASLI

Res. No: CCC4/2024

That the CCC confirm that the minutes of the 15th May 2024 are a true and accurate record.

For:

Shire President
Shire Planning, Governance and Policy
CI Christian Fellowship
Shire Councillor
CI Women’s Association
Shire Councillor
CI Neighbourhood Centre
Poon Saan Club

Gordon **THOMSON**
Chris **SU**
Stephanie **SAMBELL**
Kelvin **LEE**
Jessica **SEET**
Hafiz **MASLI**
Oliver **LINES**
Suzane **CHAN**

Against:

None

3.3 Action Items

	Action Item	CCC Meeting	Action Officer	Status
1.	That the WA initiative ‘Attraction and Retention Packages for Regional Childcare Workers Program’ be supported for roll out on Christmas Island.	April 2024 - note that no quorum was met	Chair	Completed, see letter of April15th to Administrator Farzian ZAINAL.
2.	That the Commonwealth be notified of the CCC’s support of the WA Govt’s new <i>Short-Term Rental Agreement Incentive Programs</i> to apply to CI	March 2024	Chair	Letter drafted for review and sending to Commonwealth

4. Agenda Business

4.1 Dept. of Local Government, Sports and Cultural Industries

DLGSCI IOT Co-Ordinator Mel EASTOUGH introduced herself, and informed the meeting that her colleague Kylie SERVERIN was hosting a DLGSCI workshop elsewhere on island at the same time.

4.1.1 Provided overview of the Service Delivery Agreement between Commonwealth and DLGSCI; it provides IOTs with five visiting coach visits per year, informed by engagements with IOT communities on what sporting/rec needs they may have.

4.1.2 Mel EASTOUGH informed the meeting that DLGSCI liaised with the sporting groups and local governments in the IOTs, but was willing to take suggestions from the general public also. Mel EASTOUGH expressed DLGSCI's appreciation for the on-the-ground logistics that SOCI provided through Director Oliver LINES and the SOCI Community Services team to ensure visiting coaches are looked after, and in also assisting with communications with target sporting groups.

4.1.3 Steph SAMBELL enquired as to the possibility of establishing a 'Park Run' on Christmas Island, with affiliation to the 'Park Run' organisation.

Mel EASTOUGH advised that 'Park Run Australia' has a licensing fee for this organised running club. DLGSCI will look into this and return to the CCC.

4.1.4 Steph SAMBELL enquired on the availability of 'Toddler Gym Sessions' at the Recreation Centre.

DLGSCI advised that a gymnastics coach is scheduled to visit in Term 1 2025.

Meeting discussed overall difficulties in finding long-term volunteers on Christmas Island to continue sporting activities such as Toddler Gym Sessions; DLGSCI noted that finding State Sporting Associations to assist in delivery was one aspect of ensuring community sport development, but that the 'champion in the community' to ensure local delivery going forward was a separate challenge.

Mel EASTOUGH left the meeting at 5.05pm

4.2 Aged Care Services on Christmas Island

4.2.1 CCC recapped on the engagement with Dept. of Health and Aging team at the May 2024 CCC meeting. Meeting noted that the *IOTHS 5 Year Strategic Plan 2019-2024* is coming to its review date. This report featured a recommendation for IOTHS to develop Residential Aged Care services as an action item.

The CCC recalled its engagement in the 2019-2024 IOTHS 5 Year Strategic Plan and looks discussed looking forward to being able to do so for the next five year plan.

4.2.2 Resolution on IOTHS 5 Year Strategic Plan Engagement

CCC Resolution –

Moved: SU

Seconded: MASLI

Res. No: CCC4/2024

That the write to the Commonwealth to request a time frame for when the review of the 2019-2024 Five Year Strategic Plan for IOTHS will commence and that Aged Care services included in the next plan be consistent with the 2019-20274 IOTHS Strategy.

For:

Shire President
Shire Planning, Governance and Policy
CI Christian Fellowship
Shire Councillor
CI Women's Association
Shire Councillor
CI Neighbourhood Centre
Poon Saan Club

Gordon **THOMSON**
Chris **SU**
Stephanie **SAMBELL**
Kelvin **LEE**
Jessica **SEET**
Hafiz **MASLI**
Oliver **LINES**
Suzane **CHAN**

Against:

None

4.3 IOT Air Services Procurement

4.3.1 Chris SU brought for the committee's information that the tender for the IOT Air Services contract closes June 14 2024. The CCC membership have been receiving each update to the Q and A for the tender via email as they have been uploaded to the www.tenders.gov.au portal from Chris SU for their records.

4.4 IOT Eligibility for Regional Arts WA Funding Streams

4.4.1 Chris SU informed the CCC that he was still awaiting for clarification from the national Regional Arts Australia body, and the state Regional Arts WA body, on how IOT organisations can apply to the relevant RAA programs. The CEO for RAWA Dr Pilar KASAT will arrive on CI for a week visit from 11 June 2024 to 18 June 2024. SOCI has a meeting with her; will advise the CCC of the outcome.

5.0 General Business

5.1 CCC Chairperson reported on the correspondence from the Office of the Administrator received on 7th June 2024, regarding the 15th April 2024 letter to her containing the CCC resolutions of March 2024.

A copy of the letter was distributed to the membership.

CCC meeting discussed the advice the Administrator provided regarding the practice of vet engagement by the Shire of Cocos (Keeling) Islands to ensure compliance with their municipal cat local laws.

The CCC noted that the Administrator reported meeting with the visiting vet Dr Ian MCDOWELL whilst she was on Cocos earlier in the year.

The CCC noted the Administrator reported that Dr Ian MCDOWELL was satisfied at the level of facility afforded to him to work on Cocos, and that he would welcome a discussion SOCI on how the same service could potentially be delivered on Christmas Island. The Administrator provided the contact information for Dr Ian MCDOWELL in the correspondence.

The CCC also noted the Administrator's advice that at the request of the CCC she had engaged with the Executive at IOTA who informed her that IOTA could not provide access to the hospital morgue for any potential vet visit.

- 5.1.1 The meeting discussed potential locations on the island where the vet may work from.

Oliver LINES from CI Neighbourhood Centre provided that its space at the Old Technical School could be a potential site. He informed the CCC that this suggestion will be taken back to the CINC committee for consideration, with the CCC and Shire to be duly updated.

6. Closure of Meeting: 5.45pm, next meeting TBA



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 June 2024
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - May 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 June 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council approves the expenditure as presented in May 2024 Schedule of Accounts

BACKGROUND

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

Outstanding creditors as at 31 May 2024: **\$ 151,875.76**

COMMENT

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

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorizes 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 – May 2024 (including Credit Card Transaction in accordance with Financial Regulation 13A)

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



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 18 June 2024
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – May 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	12 June 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of May 2024.

BACKGROUND

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

COMMENT

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

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

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

STATUTORY ENVIRONMENT

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.2.1 Financial Statements May 2024

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2024

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 MAY 2024

	Supplementary Information	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	10	1,847,948	1,701,322	1,849,811	148,489	8.73%	▲
Grants, subsidies and contributions	12	8,686,178	7,847,802	7,851,211	3,409	0.04%	▲
Fees and charges		1,071,262	1,161,290	1,451,591	290,301	25.00%	▲
Interest revenue		44,190	40,495	280,326	239,831	592.25%	▲
Other revenue		58,735	69,167	140,017	70,850	102.43%	▲
Profit on asset disposals	6	5,575	30,062	0	(30,062)	(100.00%)	▼
		11,713,888	10,850,138	11,572,956	722,818	6.66%	
Expenditure from operating activities							
Employee costs		(8,556,758)	(7,372,450)	(7,023,188)	349,262	4.74%	▲
Materials and contracts		(2,906,777)	(2,300,601)	(1,678,236)	622,365	27.05%	▲
Utility charges		(123,552)	(114,549)	(81,409)	33,140	28.93%	▲
Depreciation		(1,779,000)	(1,538,926)	(1,410,469)	128,457	8.35%	▲
Insurance		(171,646)	(172,382)	(206,766)	(34,384)	(19.95%)	▼
Other expenditure		(450,809)	(370,656)	(435,673)	(65,017)	(17.54%)	▼
Loss on asset disposals	6	0	0	(13,006)	(13,006)	0.00%	▼
		(13,988,542)	(11,869,564)	(10,848,747)	1,020,817	8.60%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,773,425	1,508,864	1,683,658	174,794	11.58%	▲
Amount attributable to operating activities		(501,229)	489,438	2,407,867	1,918,429	391.97%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,582,914	1,726,569	299,182	(1,427,387)	(82.67%)	▼
Proceeds from disposal of assets	6	35,079	35,079	0	(35,079)	(100.00%)	▼
		1,617,993	1,761,648	299,182	(1,462,466)	(83.02%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,557,104)	(1,131,156)	(706,851)	424,305	37.51%	▲
Payments for construction of infrastructure	5	(1,232,914)	(924,686)	(641,529)	283,156	30.62%	▲
Amount attributable to investing activities		(1,172,025)	(294,193)	(1,049,198)	(755,005)	(256.64%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	400,000	400,000	402,000	2,000	0.50%	
		400,000	400,000	402,000	2,000	0.50%	
Outflows from financing activities							
Transfer to reserves	4	(929,733)	(929,733)	(1,088,697)	(158,964)	(17.10%)	▼
		(929,733)	(929,733)	(1,088,697)	(158,964)	(17.10%)	
Amount attributable to financing activities		(529,733)	(529,733)	(686,697)	(156,964)	(29.63%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,294,274	2,294,274	2,410,554	116,280	5.07%	▲
Amount attributable to operating activities		(501,229)	489,438	2,407,867	1,918,429	391.97%	▲
Amount attributable to investing activities		(1,172,025)	(294,193)	(1,049,198)	(755,005)	(256.64%)	▼
Amount attributable to financing activities		(529,733)	(529,733)	(686,697)	(156,964)	(29.63%)	▼
Surplus or deficit after imposition of general rates		91,287	1,959,786	3,082,526	1,122,740	57.29%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

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

		Supplementary Information	30 June 2024	31 May 2024
			\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3		7,575,610	8,860,148
Trade and other receivables			247,846	211,998
Inventories	8		441,417	434,164
Other assets	8		9,726	3,293
TOTAL CURRENT ASSETS			8,274,599	9,509,603
NON-CURRENT ASSETS				
Other financial assets			23,600	23,600
Property, plant and equipment			14,730,799	15,029,013
Infrastructure			22,924,527	22,551,221
TOTAL NON-CURRENT ASSETS			37,678,926	37,603,834
TOTAL ASSETS			45,953,525	47,113,437
CURRENT LIABILITIES				
Trade and other payables	9		428,309	151,876
Other liabilities	11		286,029	701,545
Employee related provisions	11		1,996,788	1,996,787
TOTAL CURRENT LIABILITIES			2,711,126	2,850,208
NON-CURRENT LIABILITIES				
Employee related provisions			30,977	30,977
TOTAL NON-CURRENT LIABILITIES			30,977	30,977
TOTAL LIABILITIES			2,742,103	2,881,185
NET ASSETS			43,211,422	44,232,498
EQUITY				
Retained surplus			14,516,945	14,851,326
Reserve accounts	4		4,884,658	5,571,355
Revaluation surplus			23,809,820	23,809,820
TOTAL EQUITY			43,211,423	44,232,501

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MAY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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. A separate statement of those monies appears at Note 14 to these financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2024

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	873,084	7,575,610	8,860,148
Trade and other receivables		247,846	247,846	211,998
Other financial assets		23,600	0	0
Inventories	8	441,417	441,417	434,164
Other assets	8		9,726	3,293
		1,585,947	8,274,599	9,509,603
Less: current liabilities				
Trade and other payables	9	(427,461)	(428,309)	(151,876)
Other liabilities	11	(286,629)	(286,029)	(701,545)
Employee related provisions	11	(1,996,787)	(1,996,788)	(1,996,787)
		(2,710,877)	(2,711,126)	(2,850,208)
Net current assets		(1,124,930)	5,563,473	6,659,395
Less: Total adjustments to net current assets	Note 2(c)	1,130,864	(3,152,919)	(3,576,869)
Closing funding surplus / (deficit)		5,934	2,410,554	3,082,526

(b) Non-cash amounts excluded from operating activities

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

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	6	(5,575)	(30,062)
Add: Loss on asset disposals	6	0	0
Add: Depreciation		1,779,000	1,538,926
Movement in current employee provisions associated with restricted cash			260,183
Total non-cash amounts excluded from operating activities		1,773,425	1,508,864

(c) Current assets and liabilities excluded from budgeted deficiency

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

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	4	(4,884,658)	(4,884,658)
- Current financial assets at amortised cost - self supporting loans			
Other Liabilities -balancing			2,564
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	1,731,739	1,731,739
Total adjustments to net current assets	Note 2(a)	(3,152,919)	(3,152,919)

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 Council's operational cycle.

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	148,489	8.73%	▲
Rates paid in full		Timing	
Fees and charges	290,301	25.00%	▲
Full Year charges for waste services linked to rates notices, change cashflow		Timing	
Interest revenue	239,831	592.25%	▲
Increase in interest rates		Permanent	
Other revenue	70,850	102.43%	▲
Increase in rates penalty charges		Permanent	
Insurance claim for Foreshore Storm Damage		Permanent	
Profit on asset disposals	(30,062)	(100.00%)	▼
Asset sales have not happened at time of reporting		Timing	
Expenditure from operating activities			
Employee costs	349,262	4.74%	▲
Employment Oncosts well under budget & underspend in admin, parks & gardens & public works overheads		Timing	
Materials and contracts	622,365	27.05%	▲
Underspend due to classification between this under other expenses category		Permanent	
Utility charges	33,140	28.93%	▲
Slightly under budget		Timing	
Depreciation	128,457	8.35%	▲
Slightly under budget		Timing	
Insurance	(34,384)	(19.95%)	▼
Need to change cashflow as invoice for insurance received in July		Timing	
Other expenditure	(65,017)	(17.54%)	▼
Overspend due to classification between this under other materials & contracts category		Permanent	
Loss on asset disposals	(13,006)	0.00%	▼
Asset sold at loss not budgeted		Permanent	
Non-cash amounts excluded from operating activities	174,794	11.58%	▲
Depreciation expense less than budget		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,427,387)	(82.67%)	▼
Major capital works, LRCIP4, R2R and CRA works has not fully started/completed		Timing	
Proceeds from disposal of assets	(35,079)	(100.00%)	▼
New plant & equipment not received on time as planned		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	424,305	37.51%	▲
Majority of capital works projects and acquisitions have not fully started as yet		Timing	
Payments for construction of infrastructure	283,156	30.62%	▲
Delay in roadworks projects		Timing	
Outflows from financing activities			
Transfer to reserves	(158,964)	(17.10%)	▼
Increase on interest on reserve term deposit investments		Permanent	
Surplus or deficit at the start of the financial year	116,280	5.07%	▲
Increase in surplus following audit		Permanent	
Surplus or deficit after imposition of general rates	1,122,740	57.29%	▲
Due to variances described above		Timing	

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.29 M	\$2.29 M	\$2.41 M	\$0.12 M
Closing	\$0.09 M	\$1.96 M	\$3.08 M	\$1.12 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.29 M	37.1%
Restricted Cash	\$5.57 M	62.9%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.15 M	
0 to 30 Days		74.3%
Over 30 Days		25.8%
Over 90 Days		1.5%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.15 M	92.4%
Trade Receivable	\$0.06 M	% Outstanding
Over 30 Days		7.3%
Over 90 Days		0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.50 M)	\$0.49 M	\$2.41 M	\$1.92 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.85 M	
YTD Budget	\$1.70 M	8.7%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$7.85 M	
YTD Budget	\$7.74 M	1.4%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.45 M	
YTD Budget	\$1.16 M	25.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	(\$0.29 M)	(\$1.05 M)	(\$0.76 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.04 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.64 M	
Adopted Budget	\$1.23 M	(48.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.30 M	
Adopted Budget	\$1.58 M	(81.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.53 M)	(\$0.53 M)	(\$0.69 M)	(\$0.16 M)

Refer to Statement of Financial Activity

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

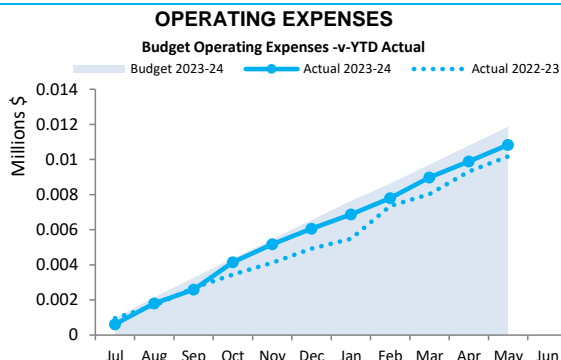
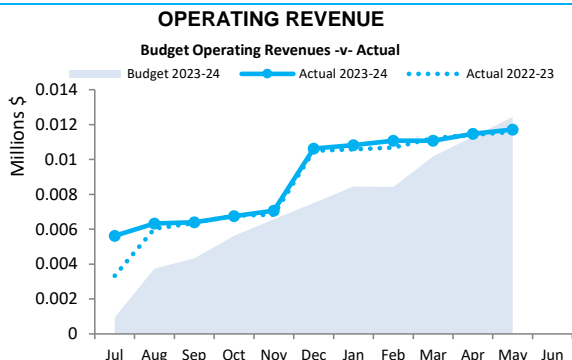
Reserves	
Reserves balance	\$5.57 M
Interest earned	\$0.17 M

Refer to 4 - Cash Reserves

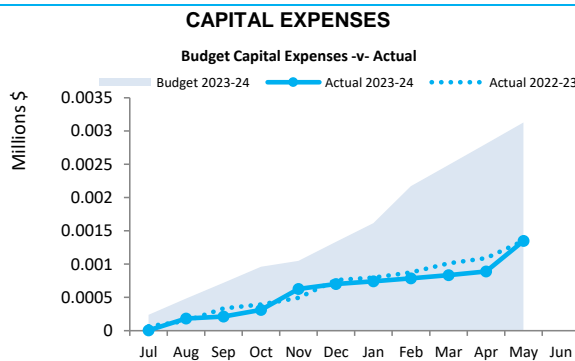
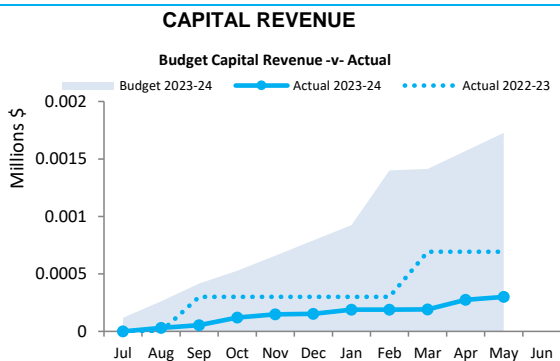
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



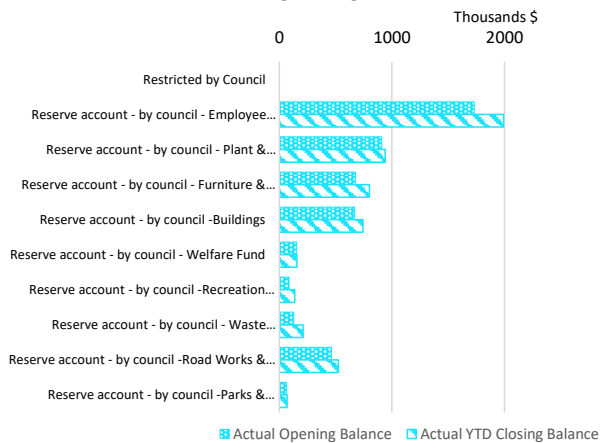
INVESTING ACTIVITIES



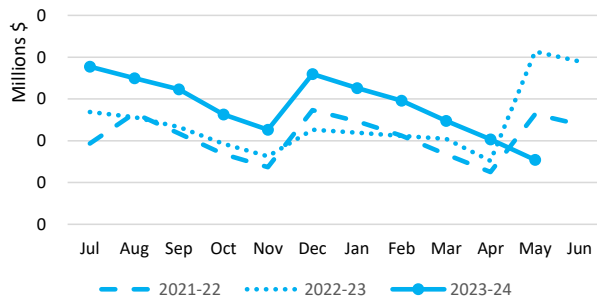
FINANCING ACTIVITIES

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 MAY 2024

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Bank Account	Cash and cash equivalents	1,126,951		1,126,951		Westpac		N/A
Community Welfare fund	Financial assets at amortised cost	0	2,585	2,585		Westpac		N/A
Reserve Funds	Financial assets at amortised cost	1,612	683,470	685,082		Westpac		N/A
Term Deposit - Municipal	Cash and cash equivalents	629,141		629,141		Westpac	4.32%	17-08-24
Term Deposit - Municipal	Cash and cash equivalents	505,142		505,142		Westpac	4.24%	19-06-24
Term Deposit - Municipal	Cash and cash equivalents	507,009		507,009		Westpac	4.16%	19-06-24
Term Deposit - Municipal	Cash and cash equivalents	500,000		500,000		Westpac	4.16%	20-06-24
Term Deposit - Trust	Cash and cash equivalents	0			59,204	Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	24,140	24,140		Westpac	4.32%	17-08-24
Term Deposit - CWF	Financial assets at amortised cost	0	34,338	34,338		Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	27,518	27,518		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	1,835,014	1,835,014		Westpac	4.32%	17-08-24
Term Deposit - Reserve	Financial assets at amortised cost	0	522,127	522,127		Westpac	4.80%	26-03-25
Term Deposit - Reserve	Financial assets at amortised cost	0	68,527	68,527		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	780,135	780,135		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	9,502	538,127	547,629		Westpac	4.32%	10-11-24
Term Deposit - Reserve	Financial assets at amortised cost	9,435	534,374	543,809		Westpac	4.32%	10-11-24
Term Deposit - Reserve	Financial assets at amortised cost		521,000	521,000		Westpac	4.32%	10-11-24
Total		3,288,793	5,571,355	8,860,148	59,204			
Comprising								
Cash and cash equivalents		3,268,244	0	3,268,243	59,204			
Financial assets at amortised cost		20,550	5,571,355	5,591,905	0			
		3,288,793	5,571,355	8,860,148	59,204			

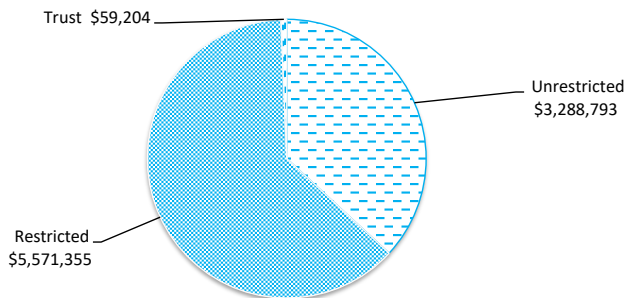
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other asse



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

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	YTD
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve account - by council - Employee Benefits	1,731,739	14,000	190,000		1,935,739	1,731,739	60,183	200,000		1,991,922
Reserve account - by council - Plant & Machinery	909,796	2,000	400,000	(400,000)	911,796	909,796	31,618	400,000	(400,000)	941,414
Reserve account - by council - Furniture & Equipment	676,080	1,000	100,000		777,080	676,080	23,496	100,000		799,576
Reserve account - by council -Buildings	669,236	1,000	50,000		720,236	669,236	23,258	50,000		742,494
Reserve account - by council - Welfare Fund	154,706				154,706	154,706	3,317		(2,000)	156,023
Reserve account - by council -Recreation Services	87,174	210	46,000		133,384	87,174	3,030	46,000		136,204
Reserve account - by council - Waste Management	127,186	258	80,000		207,444	127,186	4,420	80,000		211,606
Reserve account - by council -Road Works & Materials	463,077	265	45,000		508,342	463,077	16,093	45,000		524,170
Reserve account - by council -Parks & Gardens	65,664				65,664	65,664	2,282			67,946
	4,884,658	18,733	911,000	(400,000)	5,414,391	4,884,658	167,697	921,000	(402,000)	5,571,355

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	170,000	124,158	0	(124,158)
Buildings - specialised	80,000	60,000	0	(60,000)
Furniture and equipment	294,000	18,319	8,947	(9,372)
Plant and equipment	1,013,104	928,679	697,904	(230,775)
Acquisition of property, plant and equipment	1,557,104	1,131,156	706,851	(424,305)
Infrastructure - roads	700,704	525,528	269,762	(255,766)
Infrastructure - Other	532,210	399,158	371,768	(27,390)
Acquisition of infrastructure	1,232,914	924,686	641,529	(1,131,766)
Total capital acquisitions	2,790,018	2,055,841	1,348,380	(1,556,071)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,582,914	1,726,569	299,182	(1,427,387)
Other (disposals & C/Fwd)	35,079	35,079	0	(35,079)
Reserve accounts				
Reserve account - by council - Plant & Machinery	400,000		400,000	400,000
Reserve account - by council - Welfare Fund	0		2,000	2,000
Contribution - operations	772,025	294,193	647,198	353,005
Capital funding total	2,790,018	2,055,841	1,348,380	(707,461)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *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.

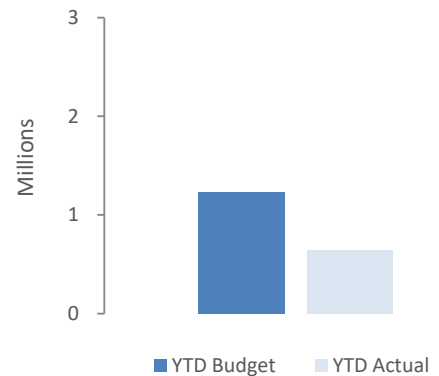
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

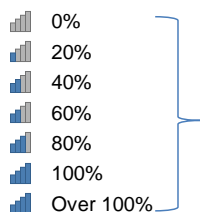
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - 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.

Ongoing-WIP

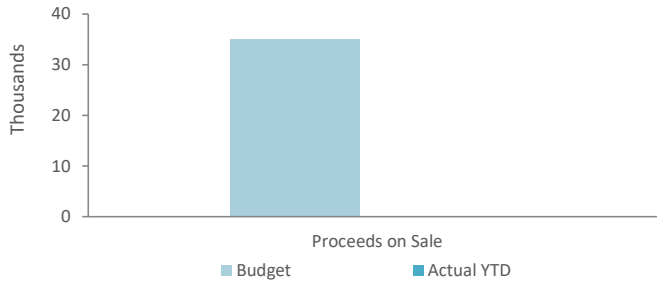
Completed

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	427800	12,000	9,993	8,947	1046.48
	1077800	5,000	4,163	0	4163
	1137800	5,000	4,163	0	4163
	1127805	250,000	208,325	371,768	-163442.94
	1127806	22,000	16,494	0	16494
	907228	35,000	26,253	0	26253
	907212	40,000	29,997	0	29997
	907223	40,000	26,664	0	26664
	907238	15,000	11,247	0	11247
	907230	40,000	29,997	0	29997
	107811	80,000	60,000	0	60,000
	1207230	556,897	348,055	45,346	302,709
	72617	337,521	253,143	76,618	176524.8
	72618	194,689	121,680	0	121680
	72930	300,705	225,531	147,798	77733.48
	72107	300,705	225,522	0	225522
	1217500	20,104	18,429	16,171	2257
	Silvan Slasher	25,000	22,917	207,750	-184833
	Trailer Tandem Axle PH300	35,000	32,083	0	32083
	Toyota Hilux Duel Cab Diesel P&G	43,750	40,104	0	40104
	Toyota Hilux Duel Cab Diesel P&G	43,750	40,104	0	40104
	Toyota Hilux Duel Cab Diesel C/Wks	43,750	40,104	0	40104
	Toyota Hilux Duel Cab Auto Tran - Comm Svs	54,250	49,729	0	49729
	Toyota Hilux Duel Cab Auto Tran - Dir Community/Rec Svs	61,250	56,146	0	56146
	Hino 300 Series 716 Crew Cab with accessories - C/Wks	70,000	64,167	105,240	-41073
	Hino 300 Series 716 Crew Cab with accessories - Projects	61,250	56,146	99,150	-43004
	Toyota 4*4 3L T/D automatic - Ranger	61,250	56,146	0	56146
	Line Trike 2 Gun Setup Line Trike Crate - C/Wks	43,750	40,104	28,560	11544
	Emulsion Sprayer	35,000	32,083	119,955	-87872
	Silvan 145 Shireboss Slasher	25,000	22,917	16,011	6906
	Spreader Box	25,000	22,917	39,867	-16951
	Skidsteer Broom	20,000	18,333	18,050	283
	2WD Ute - Fisheries Ranger	45,000	41,250	0	41250
	Trailer for Grease Trap Pump	30,000	27,500	19,345	8155
	Freight	270,000	247,500	27,804	219695.61
		3,247,621	2,529,906	1,348,380	1,181,526

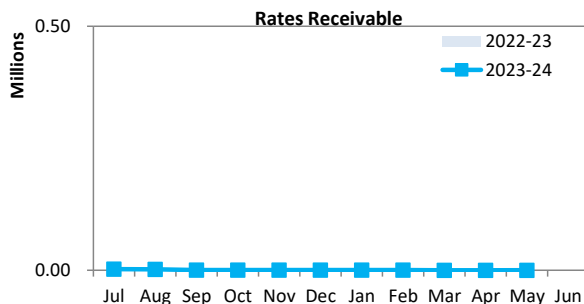
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Various Plant & Machinery	29,504	35,079	5,575	0	13,006	0	0	(13,006)
		29,504	35,079	5,575	0	13,006	0	0	(13,006)



7 RECEIVABLES

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	114,373	114,373
Levied this year		1,849,857
Less - collections to date	0	(1,815,434)
Gross rates collectable	114,373	148,796
Net rates collectable	114,373	148,796
% Collected	0.0%	92.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	5,974	52,633	3,330	1,265	63,202
Percentage	0.0%	83.3%	5.3%	2.0%	0.0%	
Balance per trial balance						
Trade receivables		5,974	52,633	3,330	1,265	63,202
Total receivables general outstanding						63,202

Amounts shown above include GST (where applicable)

KEY INFORMATION

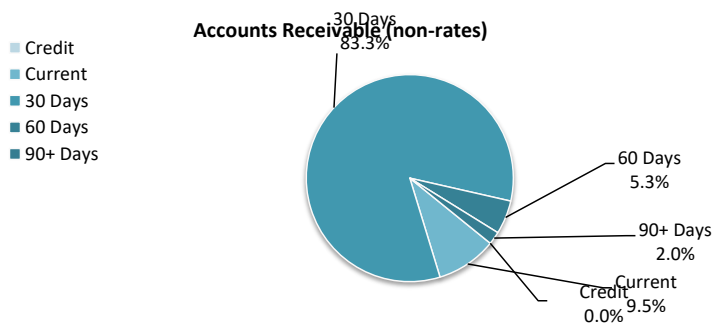
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel & Materials	441,417	173,987	(181,240)	434,164
Other assets				
Prepayments	5,108	12,147	(13,962)	3,293
Accrued income	4,618		(4,618)	0
Total other current assets	451,143	186,134	(199,820)	437,457
Amounts shown above include GST (where applicable)				

KEY INFORMATION

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.

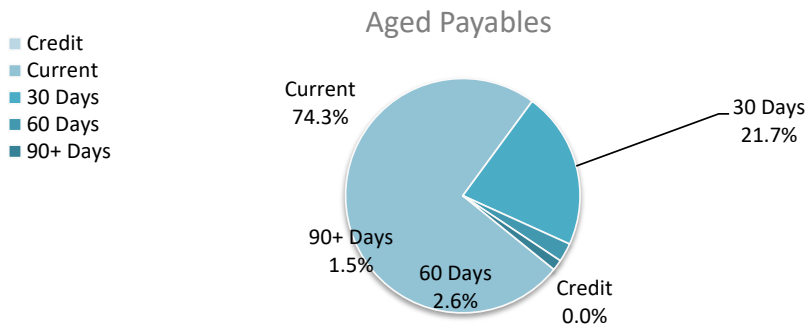
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	112,770	32,935	3,944	2,226	151,876
Percentage	0.0%	74.3%	21.7%	2.6%	1.5%	
Balance per trial balance						
Sundry creditors		112,770	32,935	3,944	2,226	151,876
Total payables general outstanding						151,876

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 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$(cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value - Resident	0.1044	456	8,769,508	915,431		915,431	915,182		915,182
Gross Rental Value - Commercial	0.1044	89	1,960,676	204,671		204,671	204,671		204,671
Gross Rental Value - DIAC	0.0000	20	1,197,820	0		0	0		0
Gross Rental Value - Unallocated	0.1044	4	63,960	6,677		6,677	6,677		6,677
Gross Rental Value - Rural	0.1044	2	45,280	4,727		4,727	4,727		4,727
Gross Rental Value - Industrial	0.1044	12	227,160	23,713		23,713	23,713		23,713
Gross Rental Value - Exempt	0.1044	209	0	0		0	0		0
Unimproved value									
Unimproved Value - Industrial	0.4200	1	940,000	394,800		394,800	394,800		394,800
Unimproved Value - Mining	0.4200	6	689,568	289,619		289,619	300,962		300,962
Sub-Total		799	13,893,972	1,839,638	0	1,839,638	1,850,732	0	1,850,732
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value - Resident	630	5		3,150		3,150	3,150		3,150
Gross Rental Value - Commercial	630	16		10,080		10,080	10,080		10,080
Gross Rental Value - Unallocated	630	37		23,310		23,310	23,310		23,310
Gross Rental Value - Rural	630					0			0
Gross Rental Value - Industrial	630	5		3,150		3,150	3,780		3,780
Gross Rental Value - Exempt	630					0			0
Unimproved value									
Unimproved Value - Industrial	380	1		380		380	0		0
Unimproved Value - Mining	380	2		760		760	758		758
Sub-total		66	0	40,830	0	40,830	41,078	0	41,078
Discount						(31,520)			(41,953)
Concession						(1,000)			
Total general rates						1,847,948			1,849,857

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		184,391	0	568,944	(513,573)	239,762
Capital grant/contributions liabilities		101,638	0	639,326	(279,182)	461,783
Total other liabilities		286,029	0	1,208,270	(792,755)	701,545
Employee Related Provisions						
Provision for annual leave		1,018,579	0			1,018,579
Provision for long service leave		978,209	0			978,208
Total Provisions		1,996,788	0	0	0	1,996,787
Total other current liabilities		2,282,817.00	0.00	1,208,270.00	(792,755.00)	2,698,332.00
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023	(As revenue)	31 May 2024	31 May 2024							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
CI Fisheries Management DITRDCA Grant	178,391	418,944	(372,045)	225,290	225,290	452,059	414,351			0	372,045
Saluting Their Service Commemorations Grant	6,000			6,000	6,000	6,000	5,492			0	0
Financial Assistance Grant				0	0	6,866,660	6,215,803	6,866,660	(85,790)	6,780,870	6,780,870
Commonwealth _ Community Service Obligations				0	0	500,459	458,718	500,459		500,459	500,459
Building Better Regions Grant				0	0	20,000	18,332	20,000		20,000	11,000
Landfill Environmental Management Plan		50,000	(41,529)	8,471	8,471					0	41,529
Parks Australia Grading Grant				0	0	800,000	600,000			0	123,750
	184,391	468,944	(413,574)	239,762	239,762	8,645,178	7,712,696	7,387,119	(85,790)	7,301,329	7,829,653
Contributions											
Australia Day/UWA Cultural Heritage Study/Contributions				0	0	1,000	913			0	14,558
Territory Week Contribution				0	0	0	0			0	6,600
Bus Contribution				0	0	30,000	27,498			0	0
Senior Week Contribution				0	0	1,000	913			0	400
	0	0	0	0	0	32,000	29,324	0	0	0	21,558
TOTALS	184,391	468,944	(413,574)	239,762	239,762	8,677,178	7,742,020	7,387,119	(85,790)	7,301,329	7,851,211

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					YTD Revenue
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023	(As revenue)	31 May 2024	31 May 2024							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Road to Revocery Grant (R2R)				0	0	300,704	551,287	300,704	300,704	601,408	0
Central Road Authority (CRA)		300,000	(80,925)	219,075	219,075	600,000	549,960			0	80,925
Local Road & Community Infrastructure Program Phase 4		319,326	(76,618)	242,708	242,708	532,210	487,822			0	76,618
Lily Beach Redevelopment	101,638	20,000	(121,638)	0	0	150,000	137,500			0	141,638
	101,638	639,326	(279,182)	461,783	461,783	1,582,914	1,726,569	300,704	300,704	601,408	299,182

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

14 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 2023	Amount Received	Amount Paid	Closing Balance 31 May 2024
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	56,893	2,312		59,204
	56,893	2,312	0	59,204