



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 19 November 2024** commencing at 7.00pm

David Price  
Chief Executive Officer

## AGENDA

- 1 **Declaration of Opening of Meeting/Announcement of Visitor**
- 2 **Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
  - 2.1 Attendance
  - 2.2 Leave of Absence
  - 2.3 Apologies
  - 2.4 Declaration of Interests
- 3 **Response to Previous Public Questions Taken on Notice**
- 4 **Public Question Time**
- 5 **Applications for Leave of Absence**
- 6 **Petitions/Deputations/Presentations**
- 7 **Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
  - 7.1 Minutes of Ordinary Council Meeting held on 22 October 2023 (pg 1-11)
  - 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 Dates for Ordinary Council Meeting 2025 (pg 12-13)
  - 10.2 **Director Finance & Administration**
    - 10.2.1 Schedule of Accounts – October 2024 (pg 14 -19)
    - 10.2.2 Financial Statements – October 2024 (pg 20 - 42)
  - 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**
  - 13.1 CEO Performance Appraisal (To Be Tabled At The Meeting)
- 14 **Closure of Meeting**
- 15 **Date of the next Ordinary Meeting**  
**10 December 2024**



## UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 22 October 2024

### 1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

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

1.2 Record of Attendance  
Shire President  
Councillors

Cr Gordon **THOMSON**  
Cr Kee Heng **FOO**  
Cr Philip **WOO**  
Cr Hafiz **MASLI**  
Cr Vincent Cheng-Siew **SAW**  
Cr Kelvin Kok Bin **LEE**  
Cr Swee **TUNG**  
Cr Steve **PEREIRA**

Chief Executive Officer  
Director Planning, Governance & Policy/Minute Taker  
Director Community/Recreation Services

David **PRICE**  
Chris **SU**  
Olivier **LINES**

2.2 **Absent**  
Deputy President

Azmi **YON**

2.3 **Apologies**  
Director Works, Services & Waste

Troy **DAVIS**

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

### 3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

3.1 CEO PRICE distributed a written response to question 4.3 taken on notice at the 24 September Ordinary Council Meeting, regarding a sub-committee for roundabout decorations.

In summary, SOCI consulted with Main Roads WA who advised that the *Austrroads Guide to Road Design Part 4B: Roundabouts, Part 7* provides the requirements applicable to ensure roundabout visibility is ensured. They advised they cannot be supportive of any fixtures at the roundabout unless they can always guarantee they will satisfy the criteria in the AustRoads Design Guide.

The written response summarised SOCI consultation with several community and religious groups who did not express an interest in having holiday lighting reflective of their celebrations adorn the roundabout.

Please find attached.

#### 4 PUBLIC QUESTION TIME

- 4.1 Cr TUNG raised a query from mothers in contact with her regarding the Shire School Holiday Program. Requested to know why the program was '*repetitive*' and shared view that the Cocos Shire School Holiday Program was more expansive.

CEO PRICE asked if the ratepayers in question had suggested any alternative activities for the Shire School Holiday Program? Cr TUNG advised that they had not; CEO PRICE asked if Cr TUNG had any suggestions for programming? Cr TUNG advised that she had not. CEO PRICE asked Cr TUNG if she could invite the ratepayers to share their feedback with the Community Services Director their suggestions.

- 4.2 Cr TUNG requested to know the details of the maintenance routine for playground equipment? CEO PRICE advised that the Shire did keep a maintenance routine for this; informed Council that the Shire recently passed playground safety inspection from in August 2024 meeting all requirements.

Staff noted that at the playground slide component at Drumsite Park had paint chipped away and suffered frequent settling of dust from nearby conveyor. CEO PRICE reported that the Shire Ranger recently swept the area and delivered three roosters, ten hens and ten chicks.

Council staff elected to replace a modular slide component for an aesthetic improvement; noting that it did meet the compliance inspection in its present state.

CEO PRICE informed the meeting that SOCI had discussed the dust with PRL and raised with the SOCI Parks unit to ensure mowing doesn't leave errant clippings in vicinity.

Shire CEO advised that the Foreshore Padang repairs were nearing completion, with astro-turf install underway and the arrival of replacement skate infrastructure in December.

- 4.3 Cr PEREIRA advised the meeting that he observed three contractors driving away from the Golden Bosun restaurant at 20.40 on Saturday 19 October 2024 in Shire vehicle CI 2915. Cr PEREIRA observed that the contractors had been consuming alcohol and asked the CEO if there was a policy on Shire vehicle usage. Cr PEREIRA informed the meeting that he had taken two photos of the Shire vehicle around 20.40 as it left Golden Bosun and that *it was 'not a good look'* to see this behaviour.

CEO PRICE asked Cr PEREIRA why had he not contacted the AFP if he suspected a driving offence was occurring? Cr PERERIA advised that the contractors were '*drinking over the limit*;' CEO PRICE requested clarification on how Cr PEREIRA could make that assessment?

Cr PEREIRA informed the meeting that it had been observed that the Shire contractors at the Golden Bosun for several hours.

CEO PRICE advised that there was policy on Shire vehicle usage, and that authorized persons could not drive Shire vehicle while under the influence of alcohol.

CEO PRICE advised that he will speak to the contractors in the following day.

- 4.4 Cr PEREIRA informed the meeting that he had received queries from the public regarding Territory Week and requested to be provided information about its finances.

Shire President Gordon THOMSON advised that Shire can provide that information to the Councillor.

- 4.5 Cr PEREIRA enquired as to the reason why Council meetings were not streamed or recorded? CEO PRICE advised that the Shire of Christmas Island is not required to as such as advised by WALGA.

**5 APPLICATIONS FOR LEAVE OF ABSENCE**

**6 PETITIONS/DEPUTATIONS/PRESENTATIONS**

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

**7.1 Minutes of Ordinary Council Meeting held on 24 September 2024**

Members Considered the Unconfirmed Minutes.

<b>Council Resolution</b>			
<b>Moved: Cr LEE</b>	<b>Seconded: Cr FOO</b>	<b>Res. No:</b>	<b>70/24</b>
That Council adopt the unconfirmed minutes of the 24 September 2024 Council Meeting.			
<b>Carried:</b>	<b>6/2</b>		
<b>For:</b>			
<b>Cr Gordon THOMSON</b>	<b>Cr Kelvin LEE</b>	<b>Cr Phillip WOO</b>	
<b>Cr Hafiz MASLI</b>	<b>Cr FOO Kee Heng</b>	<b>Cr Vincent SAW</b>	
<b>Against:</b>			
<b>Cr Steven PEREIRA</b>	<b>Cr Melissa TUNG</b>		

**7.2 Business Arising from the Minutes of Previous Meetings**

7.2.1 Cr PEREIRA requested to know why under item 10.1.1 at the 24 September Ordinary Council Meeting minutes were the discussion around that item not included in the minutes?

Shire President Gordon THOMSON advised the Council Meeting Minutes aren't a record of discussion, but of resolution.

**8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

8.1 Shire President Gordon THOMSON disseminates maps (see attachments) for the Housing Support Program areas at the Phosphate Hill and Silver City precincts.

*The two plans and other technical planning and engineering information generated by the SOCI Housing Support Stream 1 Consultant Team will be presented for information and discussion at a public meeting to be held at the recreation Centre at 7pm, Wednesday 6 November.*

*An information session will be held at the Malay Club to specifically discuss long term land opportunities for Kampong relocation at 7pm, Thursday 7 November.*

*This will be followed up by another session at the Malay Club at 7pm Thursday 14 November to establish a consensus on the preferred sites the SOCI should protect on behalf of the Kampong community in future communications with the Department.*

Councillors were encouraged to participate.

**9 REPORTS OF COMMITTEES**

**10 REPORTS OF OFFICERS**

**10.1 Chief Executive Officer**

**10.2 Director Finance & Administration**

**10.2.1 Schedule of Accounts – September 2024**

<b>Council Resolution</b>		
<b>Moved: Cr SAW</b>	<b>Seconded: Cr WOO</b>	<b>Res. No: 71/24</b>
That Council approves the expenditure as presented in September 2024 Schedule of Accounts		
<b>Carried: 6/2</b>		
<b>For:</b>		
<b>Cr Gordon THOMSON</b>	<b>Cr Kelvin LEE</b>	<b>Cr Phillip WOO</b>
<b>Cr Hafiz MASLI</b>	<b>Cr FOO Kee Heng</b>	<b>Cr Vincent SAW</b>
<b>Against:</b>		
<b>Cr Steven PEREIRA</b>	<b>Cr Melissa TUNG</b>	

**10.2.2 Financial Statements – September 2024**

<b>Council Resolution</b>		
<b>Moved: Cr LEE</b>	<b>Seconded: Cr MASLI</b>	<b>Res. No: 72/24</b>
That Council receives the Financial Statements of September 2024 for the Municipal Fund.		
<b>Carried: 8/0</b>		
<b>For:</b>		
<b>Cr Gordon THOMSON</b>	<b>Cr Kelvin LEE</b>	<b>Cr Phillip WOO</b>
<b>Cr Hafiz MASLI</b>	<b>Cr FOO Kee Heng</b>	<b>Cr Vincent SAW</b>
<b>Cr Steven PEREIRA</b>	<b>Cr Melissa TUNG</b>	
<b>Against:</b>		

**10.2.3 Outstanding Rates/Debtors Report 30 September 2024**

<b>Council Resolution</b>		
<b>Moved: Cr FOO</b>	<b>Seconded: Cr MASLI</b>	<b>Res. No: 73/24</b>
The report is noted.		
<b>Carried: 8/0</b>		
<b>For:</b>		
<b>Cr Gordon THOMSON</b>	<b>Cr Kelvin LEE</b>	<b>Cr Phillip WOO</b>
<b>Cr Hafiz MASLI</b>	<b>Cr FOO Kee Heng</b>	<b>Cr Vincent SAW</b>
<b>Cr Steven PEREIRA</b>	<b>Cr Melissa TUNG</b>	
<b>Against:</b>		

**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**

13.1 Behind Closed Doors

**Council Resolution**

**Moved: Cr MASLI**

**Seconded: Cr SAW**

**Res. No: 74/24**

The meeting be closed to members of the public in accordance with section 5.23(2) of the Local Government Act 1995 for council to discuss matter of a confidential nature.

**Carried: 8/0**

**For:**

**Cr Gordon THOMSON**

**Cr Kelvin LEE**

**Cr Phillip WOO**

**Cr Hafiz MASLI**

**Cr FOO Kee Heng**

**Cr Vincent SAW**

**Cr Steven PEREIRA**

**Cr Melissa TUNG**

**Against:**

13.2 CEO Performance Appraisal

**Council Resolution**

**Moved: Cr MASLI**

**Seconded: Cr SAW**

**Res. No: 75/24**

1. Commence the performance review of the CEO, in accordance with Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO, to be completed prior to the Ordinary Council Meeting scheduled for 19th November 2024.

2. That the Shire President write to the CEO formally advising of such in accordance with Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO and;

3. That the CEO provides approved performance review documentation to Council in accordance with the procedure detailed in Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO.

4. A CEO interview committee consisting of CRs THOMSON, FOO and WOO be established to review the CEO's performance review documentation once the CEO has returned it to the President. The review committee is to report to the Ordinary Meeting of Council on 19th November 2024 on the outcome of the CEO's review including any recommendations for the consideration of Council.

**Carried: \_/\_**

### 13.3 Amendment to the Motion

#### Council Resolution

**Moved: Cr PEREIRA**

**Seconded: Cr TUNG**

**Res. No: 76/24**

That Cr PEREIRA be a member of the CEO Performance Appraisal interview committee

**Lost: 2/6**

**For:**

**Cr Steven PEREIRA**

**Cr Melissa TUNG**

**Against:**

**Cr Gordon THOMSON**

**Cr Kelvin LEE**

**Cr Phillip WOO**

**Cr Hafiz MASLI**

**Cr FOO Kee Heng**

**Cr Vincent SAW**

### 13.4 CEO Performance Appraisal

#### Council Resolution

**Moved: Cr MASLI**

**Seconded: Cr SAW**

**Res. No: 77/24**

1. Commence the performance review of the CEO, in accordance with Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO, to be completed prior to the Ordinary Council Meeting scheduled for 19th November 2024.

2. That the Shire President write to the CEO formally advising of such in accordance with Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO and;

3. That the CEO provides approved performance review documentation to Council in accordance with the procedure detailed in Clause 4 of the Contract of Employment between the Shire of Christmas Island and the CEO.

4. A CEO interview committee consisting of Crs THOMSON, FOO and WOO be established to review the CEO's performance review documentation once the CEO has returned it to the President. The review committee is to report to the Ordinary Meeting of Council on 19th November 2024 on the outcome of the CEO's review including any recommendations for the consideration of Council.

**Carried: 6/2**

**For:**

**Cr Gordon THOMSON**

**Cr Kelvin LEE**

**Cr Phillip WOO**

**Cr Hafiz MASLI**

**Cr FOO Kee Heng**

**Cr Vincent SAW**

**Against:**

**Cr Steven PEREIRA**

**Cr Melissa TUNG**

13.5 Meeting Reopened to the Public

<b>Council Resolution</b>		
<b>Moved: Cr LEE</b>	<b>Seconded: Cr MASLI</b>	<b>Res. No: 78/24</b>
That the meeting be reopened to the public.		
<b>Carried: 8/0</b>		
<b>For:</b>		
<b>Cr Steven PEREIRA</b>	<b>Cr Melissa TUNG</b>	<b>Cr Vincent SAW</b>
<b>Cr Gordon THOMSON</b>	<b>Cr Kelvin LEE</b>	<b>Cr Phillip WOO</b>
<b>Cr Hafiz MASLI</b>	<b>Cr FOO Kee Heng</b>	
<b>Against:</b>		

**14 CLOSURE OF MEETING**

The Shire President closed the meeting at 7.45pm

**15 DATE OF NEXT MEETING: 19 November 2024**



## **Agenda Item No. 3 (Response to Previous Public Questions Taken on Notice)**

### **Question taken on notice**

Cr PEREIRA requested to know if a sub-committee could be created for the installation of festive lights to the roundabout throughout the year.

A meeting of Officers in considering the question taken on notice agreed to seek the advice of Main Road WA on such usages of Roundabout and from Community Groups on their appetite to use the Roundabout for festive occasions.

**The reply from Chloe Ip Main Roads WA Asst Management Officer was.**

AustRoads Guide to Road Design Part 4B: Roundabouts Part 7 discusses the requirements around landscaping and street furniture, which I have screenshotted and shown below. The main hazard that congregations and potential (large) decorations would cause would be obscuring the sight distance of drivers using the roundabouts. Based on this I would not support congregations and/or decorations on the roundabout, unless they can always guarantee that they will satisfy the criteria in the AustRoads Design Guide.

### **Guide to Road Design Part 4B: Roundabouts (Austroads 2023)**

#### **7.3 Local Street Roundabouts**

There is a need for roundabouts in local streets to be landscaped to complement the surrounding streetscape or to improve the appearance of a location. Local streets often appear as relatively open, wide and straight roads which do not reflect the desired speed environment (often 50 km/h or less).

The provision of roundabouts and judicious planting not only improves the amenity of local streets but interrupts the visual continuity of the street and provides a perception of a lower speed environment.

For this reason, landscaping at roundabouts in local streets should provide a balance between road safety (in terms of sight distance and roadside safety) and amenity. It is suggested that a reasonable balance at a local street roundabout where the island is sufficiently large would be the provision of: • a medium-sized tree (150 to 200 mm diameter) located centrally in the island with a minimum of 2.5 m clearance from the mature tree to the line of kerb • associated low ground cover to a maximum height of approximately 200 mm • a minimal number of low-mounted signs.

To avoid any sight distance issue due to the foliage of the tree, it is suggested that a reasonably mature tree should be planted so that the sight lines of car drivers and pedestrians are not impeded.

- create a danger to road users, particularly when vehicles leave the road
- impede the sight distance available to drivers approaching the roundabout or their ability to recognise the type of treatment
- obscure the view to potentially conflicting vehicles for a driver at the holding line of a roundabout.

**The response back from the Community Groups was.**

Catholic Church, not interested in using the Roundabout

Islamic Council, mildly interest if the Malay Club was interested.

CLA, not interested in using the Roundabout

As the management of the Roundabout is an operation matter in ensuring adherence to Road Design Part 4B Roundabouts (Austroads 2023, 7.3 Local Street Roundabouts) the officers do not support the creation of a Sub-Committee, and the ongoing use of the Roundabout from potential requests for festive usage is to be overseen by the Officers in accordance with the Guide to Road Design Part 4B Roundabouts (Austroads 2023, 7.3 Local Street Roundabouts)

The current usage of the Roundabout with the Christmas Decorations is supported, and the Officers are to ensure that they don't.

- create a danger to road users, particularly when vehicles leave the road
- impede the sight distance available to drivers approaching the roundabout or their ability to recognise the type of treatment
- obscure the view to potentially conflicting vehicles for a driver at the holding line of a roundabout.



- Structure Plan Boundary
- Public Purpose
- Civic / Community
- Public Open Space
- Residential R 17.5
- Residential R 40
- Residential R 60
- Mixed Use

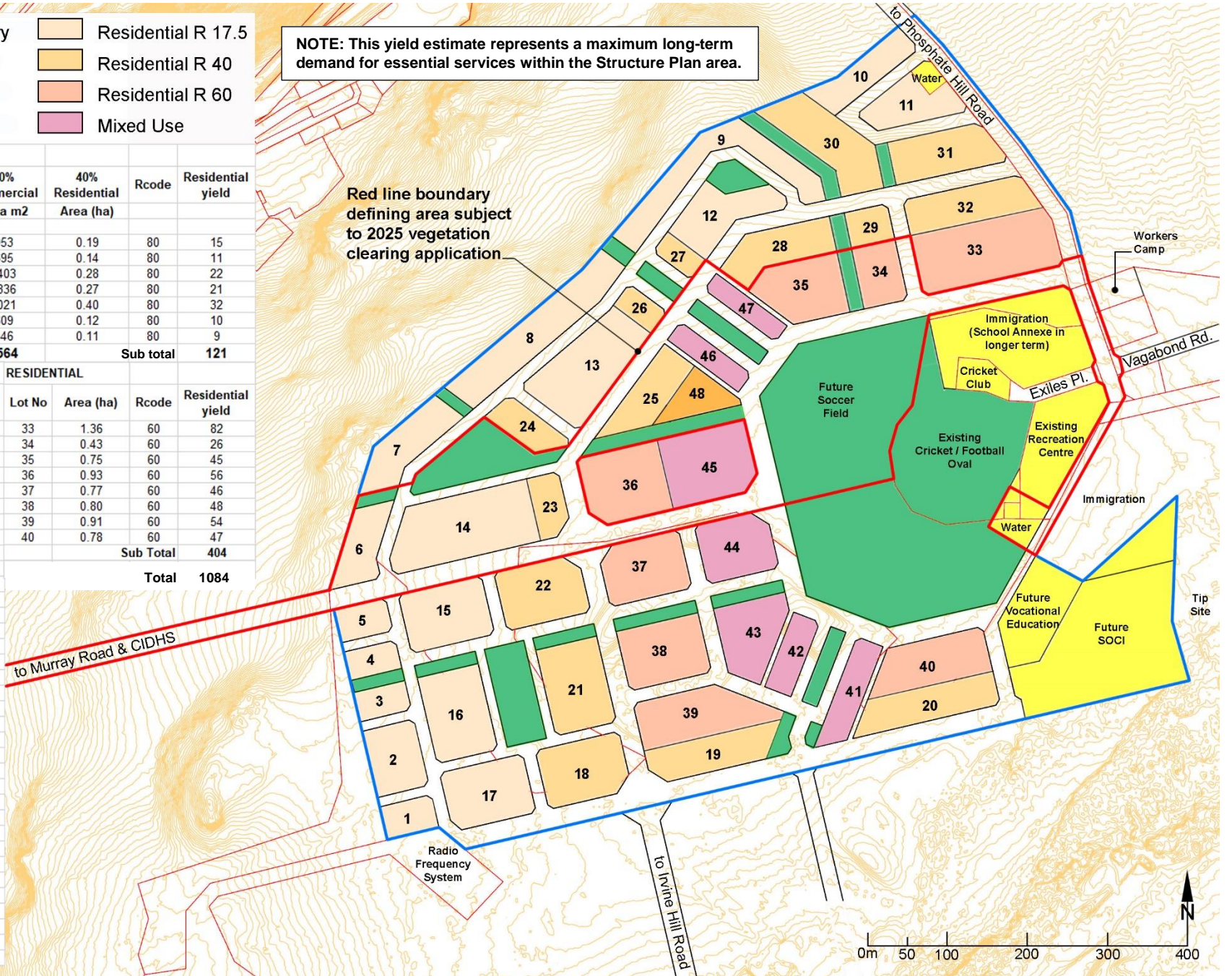
**NOTE: This yield estimate represents a maximum long-term demand for essential services within the Structure Plan area.**

Red line boundary defining area subject to 2025 vegetation clearing application

MIXED USE						
Lot No	Area (ha)	40% Parking & Landscape Area (ha)	20% Commercial Area m2	40% Residential Area (ha)	Rcode	Residential yield
41	0.48	0.19	953	0.19	80	15
42	0.35	0.14	695	0.14	80	11
43	0.70	0.28	1403	0.28	80	22
44	0.67	0.27	1336	0.27	80	21
45	1.01	0.40	2021	0.40	80	32
46	0.30	0.12	609	0.12	80	10
47	0.27	0.11	546	0.11	80	9
<b>Total</b>			<b>7564</b>	<b>Sub total</b>		<b>121</b>

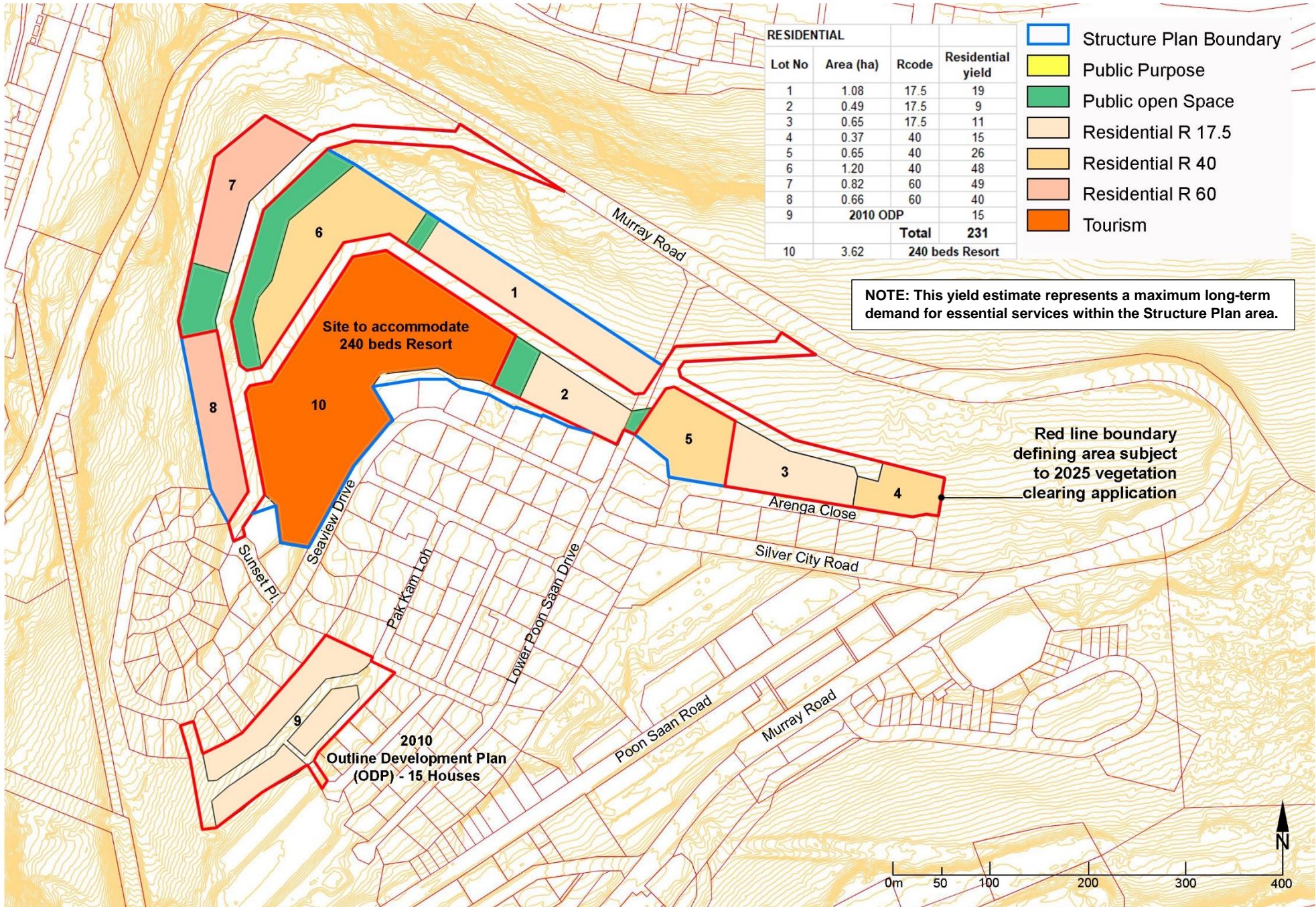
RESIDENTIAL				RESIDENTIAL				
Lot No	Area (ha)	Rcode	Residential yield	Lot No	Area (ha)	Rcode	Residential yield	
1	0.28	17.5	5	33	1.36	60	82	
2	0.56	17.5	10	34	0.43	60	26	
3	0.25	17.5	4	35	0.75	60	45	
4	0.24	17.5	4	36	0.93	60	56	
5	0.28	17.5	5	37	0.77	60	46	
6	0.49	17.5	9	38	0.80	60	48	
7	0.65	17.5	11	39	0.91	60	54	
8	1.16	17.5	20	40	0.78	60	47	
9	1.01	17.5	18	<b>Sub Total</b>				<b>404</b>
10	0.54	17.5	9	<b>Total</b>				<b>1084</b>
11	0.63	17.5	11					
12	0.68	17.5	12					
13	1.14	17.5	20					
14	1.40	17.5	25					
15	0.80	17.5	14					
16	0.86	17.5	15					
17	0.79	17.5	14					
<b>Sub Total</b>			<b>206</b>					

18	0.79	40	31					
19	0.70	40	28					
20	0.77	40	31					
21	0.86	40	34					
22	0.79	40	31					
23	0.30	40	12					
24	0.36	40	15					
25	0.63	40	25					
26	0.20	40	8					
27	0.18	40	7					
28	0.65	40	26					
29	0.24	40	10					
30	0.90	40	36					
31	0.73	40	29					
32	0.72	40	29					
<b>Sub Total</b>			<b>353</b>					



# 1 Phosphate Hill - Residential & Commercial Yield Estimate





## 2 Silver City - Residential Yield Estimate





## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 19 November 2024
AGENDA REFERENCE	10.1.1
SUBJECT	Dates for Ordinary Council Meetings 2025
LOCATION/ADDRESS/APPLICANT	George Fam Centre
FILE REFERENCE	2.3.3
INTEREST DISCLOSURE	Nil
DATE OF REPORT	1 November 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

That Council adopts the following schedule of Ordinary Meetings for 2025 in accordance with section 5.25 (1) (g) of the Local Government Act (CI) 1995 and the Local Government Administration Regulations 1996 commencing at 7.00pm at the George Fam Centre Council Chambers on the fourth Tuesday of each month with the exceptions of:

- **4 February 2025 Ordinary Meeting due to the long period of no meetings between 10 December 2024 and 4 February 2025.**
- **The June 2025 Ordinary Meeting is the 3<sup>rd</sup> Tuesday. As the 2025 ALGA National Assembly is likely to be schedules the week beginning Monday 23<sup>rd</sup> June and holding the June Ordinary Meeting on the 17<sup>th</sup> June will enable those Councillors attending the 2025 ALGA National Assembly to also attend the June Ordinary Meeting.**
- **The December 2025 Ordinary Meeting is scheduled for the 9<sup>th</sup> December 2025 being the 2<sup>nd</sup> Tuesday due to the Christmas close down period in December 2025.**

**4 February 2025**  
**18 March 2025**  
**22 April 2025**  
**27 May 2025**  
**17 June 2025**  
**22 July 2025**  
**26 August 2025**  
**24 September 2025**  
**21 October 2025**  
**18 November 2025**  
**9 December 2025**

### BACKGROUND

Council is required to set and publicly advertise (by notice) its annual Ordinary Council Meetings for 2025 in accordance with section 5.25 (1) (g) of the Local Government Act (CI) 1995 and Regulation 12 of the Local Government Administration Regulations 1996.

## **COMMENT**

The above schedule is set at approximately monthly intervals on the fourth Tuesday of each month for 11 months of the year in accordance with Council policy. A meeting is not set for January 2025 as per Council policy and due to the holiday period. Also, the 4 February 2025 Ordinary Meeting has been recommended that will shorten the long break period between the 10 December 2024 and 6 February 2025 meetings.

The schedule listed in the recommendation above is a continuation of monthly meetings with approximately 4 weeks separation and meetings continuing to be held on Tuesday evenings.

## **STATUTORY ENVIRONMENT**

The applicable legislation is the Local Government Act 1995 (WA)(CI) Section 5.25 (1) (g) as follows –

### **5.25.Regulations about council and committee meetings and committees**

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
- (g) *the giving of public notice of the date and agenda for council or committee meetings;*

and Regulation 12 (1) of the Local Government Administration Regulations 1996 as follows –

### **12. Public notice of council or committee meetings — s. 5.25(1)(g)**

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*
- (a) *the ordinary council meetings; and*
  - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*
- are to be held in the next 12 months.*

## **POLICY IMPLICATIONS**

In accordance with Council Policy.

## **FINANCIAL IMPLICATIONS**

There are no significant financial 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**

Nil



## SHIRE OF CHRISTMAS ISLAND

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SUBMISSION TO	Ordinary Council Meeting 19 November 2024
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - October 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	08 November 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

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### RECOMMENDATION

**That Council receive the expenditure totaling \$1,385,918.68 as presented in October 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 October 2024: **\$ 171,459.98**

### COMMENT

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

### STATUTORY ENVIRONMENT

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

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

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

### POLICY IMPLICATIONS

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

## **FINANCIAL IMPLICATIONS**

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

## **STRATEGIC IMPLICATIONS & MILESTONES**

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

## **VOTING REQUIREMENTS**

A simple majority is required.

## **ATTACHMENTS**

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – October 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

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SUBMISSION TO	Ordinary Council Meeting 19 November 2024
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – October 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	13 November 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

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### **RECOMMENDATION**

**That Council receives the Financial Statements of October 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 October 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 October 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 OCTOBER 2024**

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,904,574	1,904,574	<b>1,904,713</b>	139	0.01%	
Grants, subsidies and contributions	8,681,131	4,391,354	<b>4,056,585</b>	(334,769)	(7.62%)	▼
Fees and charges	1,221,706	407,166	<b>633,972</b>	226,806	55.70%	▲
Interest revenue	293,385	97,782	<b>76,836</b>	(20,946)	(21.42%)	▼
Other revenue	32,600	19,514	<b>36,571</b>	17,057	87.41%	▲
Profit on asset disposals	29,499	17,821	<b>110,840</b>	93,019	521.96%	▲
	<b>12,162,895</b>	<b>6,838,211</b>	<b>6,819,517</b>	(18,694)	(0.27%)	
<b>Expenditure from operating activities</b>						
Employee costs	(7,884,318)	(2,627,703)	<b>(2,459,481)</b>	168,222	6.40%	▲
Materials and contracts	(4,283,327)	(1,277,793)	<b>(712,357)</b>	565,436	44.25%	▲
Utility charges	(128,297)	(42,732)	<b>(38,443)</b>	4,289	10.04%	▲
Depreciation	(1,702,000)	(567,240)	<b>(548,208)</b>	19,032	3.36%	▲
Insurance	(217,399)	(72,419)	<b>(265,495)</b>	(193,076)	(266.61%)	▼
Other expenditure	(304,406)	(135,179)	<b>(385,822)</b>	(250,643)	(185.42%)	▼
Loss on asset disposals	(346)	0	<b>0</b>	0	0.00%	
	<b>(14,520,093)</b>	<b>(4,723,066)</b>	<b>(4,409,806)</b>	313,260	6.63%	
Non cash amounts excluded from operating activities	2(c) 1,672,847	549,419	<b>437,368</b>	(112,051)	(20.39%)	▼
<b>Amount attributable to operating activities</b>	<b>(684,351)</b>	<b>2,664,564</b>	<b>2,847,079</b>	182,515	6.85%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	2,465,477	821,735	<b>302,625</b>	(519,110)	(63.17%)	▼
Proceeds from disposal of assets	55,475	7,600	<b>110,840</b>	103,240	1358.42%	▲
	<b>2,520,952</b>	<b>829,335</b>	<b>413,465</b>	(415,870)	(50.15%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(1,689,172)	(138,318)	<b>(252,885)</b>	(114,567)	(82.83%)	▼
Payments for construction of infrastructure	(2,421,357)	(807,007)	<b>(302,625)</b>	504,382	62.50%	▲
	<b>(4,110,529)</b>	<b>(945,325)</b>	<b>(555,510)</b>	389,815	41.24%	
<b>Amount attributable to investing activities</b>	<b>(1,589,577)</b>	<b>(115,990)</b>	<b>(142,045)</b>	(26,055)	(22.46%)	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	650,000	0	<b>0</b>	0	0.00%	
	<b>650,000</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Transfer to reserves	(251,711)	0	<b>0</b>	0	0.00%	
	<b>(251,711)</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>398,289</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 1,603,052	1,603,052	<b>1,766,586</b>	163,534	10.20%	▲
Amount attributable to operating activities	(684,351)	2,664,564	<b>2,847,079</b>	182,515	6.85%	▲
Amount attributable to investing activities	(1,589,577)	(115,990)	<b>(142,045)</b>	(26,055)	(22.46%)	▼
Amount attributable to financing activities	398,289	0	<b>0</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>(272,587)</b>	<b>4,151,626</b>	<b>4,471,620</b>	319,994	7.71%	▲

**KEY INFORMATION**

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

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

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

	Actual 30 June 2024	Actual as at 31 October 2024
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	3,162,032	5,225,647
Trade and other receivables	234,267	345,154
Other financial assets	5,612,689	5,654,334
Inventories	47,255	139,460
Other assets	4,535	5,295
<b>TOTAL CURRENT ASSETS</b>	<b>9,060,778</b>	<b>11,369,890</b>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	15,299,705	15,249,261
Infrastructure	23,005,422	23,063,170
<b>TOTAL NON-CURRENT ASSETS</b>	<b>38,305,127</b>	<b>38,312,431</b>
<b>TOTAL ASSETS</b>	<b>47,365,905</b>	<b>49,682,321</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	532,033	171,400
Other liabilities	947,050	938,618
Employee related provisions	2,221,241	2,221,241
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,700,324</b>	<b>3,331,259</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	8,717	8,717
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>8,717</b>	<b>8,717</b>
<b>TOTAL LIABILITIES</b>	<b>3,709,041</b>	<b>3,339,976</b>
<b>NET ASSETS</b>	<b>43,656,864</b>	<b>46,342,345</b>
<b>EQUITY</b>		
Retained surplus	14,254,427	16,939,905
Reserve accounts	5,592,618	5,592,618
Revaluation surplus	23,809,820	23,809,820
<b>TOTAL EQUITY</b>	<b>43,656,865</b>	<b>46,342,343</b>

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

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

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 October 2024

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

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

**2 NET CURRENT ASSETS INFORMATION**

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

	Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 October 2024
Note	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	3,162,032	3,162,032	5,225,647
Trade and other receivables	234,267	234,267	345,154
Other financial assets	5,635,464	5,612,689	5,654,334
Inventories	74,108	47,255	139,460
Other assets	4,535	4,535	5,295
	<u>9,110,406</u>	<u>9,060,778</u>	<u>11,369,890</u>
<b>Less: current liabilities</b>			
Trade and other payables	(532,032)	(532,033)	(171,400)
Other liabilities	(947,050)	(947,050)	(938,618)
Employee related provisions	(2,221,241)	(2,221,241)	(2,221,241)
	<u>(3,700,323)</u>	<u>(3,700,324)</u>	<u>(3,331,259)</u>
Net current assets	5,410,083	5,360,454	8,038,631
Less: Total adjustments to net current assets	2(b) (3,807,031)	(3,593,868)	(3,567,010)
<b>Closing funding surplus / (deficit)</b>	<b>1,603,052</b>	<b>1,766,586</b>	<b>4,471,621</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(5,615,393)	(5,592,618)	(5,592,618)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Other liabilities [describe]	(198,610)		
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of other provisions held in reserve			26,858
- Current portion of employee benefit provisions held in reserve	2,006,972	1,998,750	1,998,750
<b>Total adjustments to net current assets</b>	2(a) <b>(3,807,031)</b>	<b>(3,593,868)</b>	<b>(3,567,010)</b>

**(c) Non-cash amounts excluded from operating activities**

	Adopted Budget Estimates 30 June 2025	YTD Budget Estimates 31 October 2024	YTD Actual 31 October 2024
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(29,499)	(17,821)	(110,840)
Add: Loss on asset disposals	346	0	0
Add: Depreciation	1,702,000	567,240	548,208
<b>Total non-cash amounts excluded from operating activities</b>	<b>1,672,847</b>	<b>549,419</b>	<b>437,368</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(334,769)	(7.62%)	▼
Project has not complete to generate grants Housing Support Program, Australia Day Grants and Bus Service		Timing	
<b>Fees and charges</b>	226,806	55.70%	▲
Residential Waste Management Levy generate with rates Quarterly enterprises waste service		Timing Timing	
<b>Interest revenue</b>	(20,946)	(21.42%)	▼
FTD not due to generate interest		Timing	
<b>Other revenue</b>	17,057	87.41%	▲
Employee incentive payment received not budget but will amend budget Sponsorship Payment from CIP for T-Week		Permanent Timing	
<b>Profit on asset disposals</b>	93,019	521.96%	▲
Process on sale of asset		Permanent	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	168,222	6.40%	▲
Overhead has not been transfer		Timing	
<b>Materials and contracts</b>	565,436	44.25%	▲
Activity not as high as budgeted for		Timing	
<b>Utility charges</b>	4,289	10.04%	▲
<b>Depreciation</b>	19,032	3.36%	▲
Slightly under budget		Timing	
<b>Insurance</b>	(193,076)	(266.61%)	▼
Yearly Insurance paid in July 2024		Timing	
<b>Other expenditure</b>	(250,643)	(185.42%)	▼
Storm Damage Clean-up not budgeted, will be reimburse from insurance		Timing	
<b>Non cash amounts excluded from operating activities</b>	(112,051)	(20.39%)	▼
Process on sale of asset		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(519,110)	(63.17%)	▼
Project has not complete to generate grants		Timing	
<b>Proceeds from disposal of assets</b>	103,240	1358.42%	▲
Process on sale of asset		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	(114,567)	(82.83%)	▼
New plant arrive in July 2024		Timing	
<b>Payments for construction of infrastructure</b>	504,382	62.50%	▲
Some project has not started yet due to lack of stock		Timing	
<b>Surplus or deficit at the start of the financial year</b>	163,534	10.20%	▲
Increase in surplus following annual financial statement		Permanent	
<b>Surplus or deficit after imposition of general rates</b>	319,994	7.71%	▲
Due to variances discribed above			



**SHIRE OF CHRISTMAS ISLAND**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.77 M	\$0.16 M
Closing	(\$0.27 M)	\$4.15 M	\$4.47 M	\$0.32 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
<b>Total</b>	<b>\$10.88 M</b>	
Unrestricted Cash	\$5.29 M	48.6%
Restricted Cash	\$5.59 M	51.4%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
<b>Total</b>	<b>\$0.17 M</b>
Trade Payables	\$0.17 M
0 to 30 Days	76.2%
Over 30 Days	23.8%
Over 90 Days	3.5%

Refer to 9 - Payables

Receivables	
	% Collected
<b>Total</b>	<b>\$0.06 M</b>
Rates Receivable	\$0.29 M
Trade Receivable	\$0.06 M
Over 30 Days	99.9%
Over 90 Days	2.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.68 M)	\$2.66 M	\$2.85 M	\$0.18 M

Refer to Statement of Financial Activity

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

Grants and Contributions		
	\$	% Variance
YTD Actual	\$4.06 M	
YTD Budget	\$4.39 M	(7.6%)

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.63 M	
YTD Budget	\$0.41 M	55.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.59 M)	(\$0.12 M)	(\$0.14 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.11 M	
Adopted Budget	\$0.06 M	99.8%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.30 M	
Adopted Budget	\$2.42 M	(87.5%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.30 M	
Adopted Budget	\$2.47 M	(87.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

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

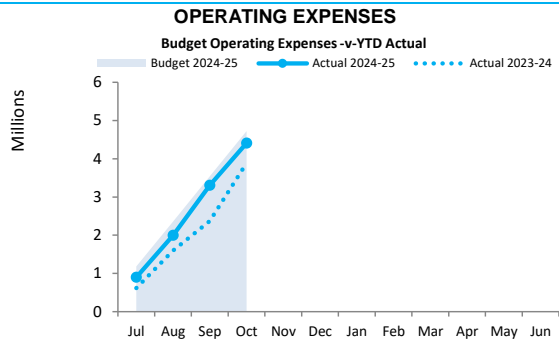
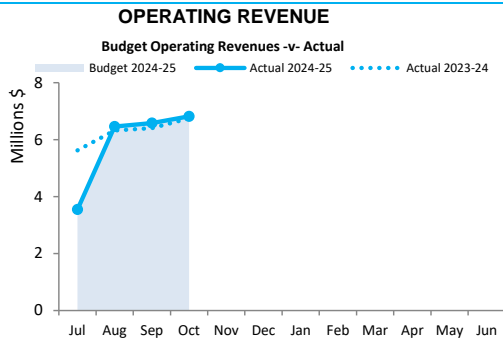
Refer to 4 - Cash Reserves

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

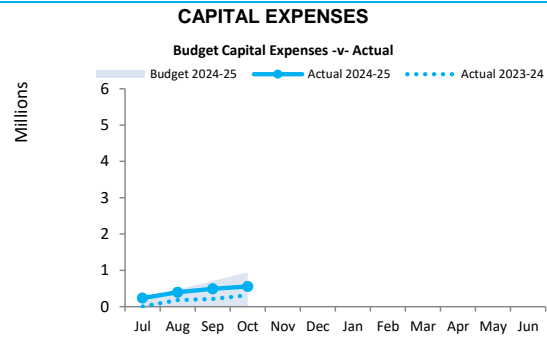
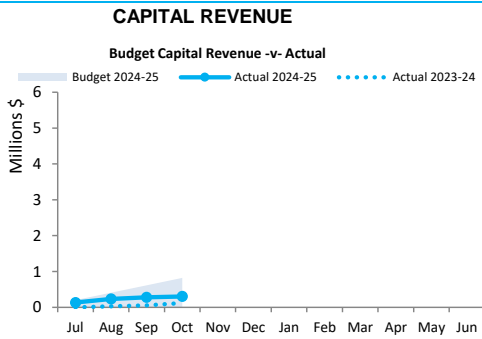
**SHIRE OF CHRISTMAS ISLAND  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 OCTOBER 2024**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



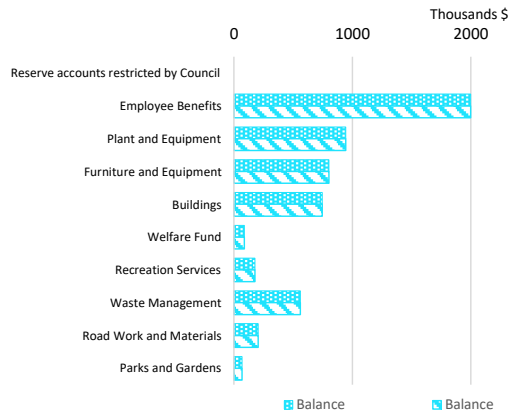
**INVESTING ACTIVITIES**



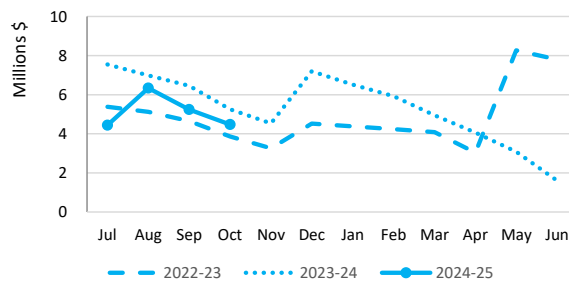
**FINANCING ACTIVITIES**

**BORROWINGS**

**RESERVES**



**Closing funding surplus / (deficit)**



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

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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Petty Cash and Floats	Cash and cash equivalents	600	0	600	0	N/A	N/A	On Hand
Municipal Fund	Cash and cash equivalents	2,077,212	0	2,077,212	0	Bank-Westpac	Variable	N/A
Municipal Fund FTD #936	Cash and cash equivalents	642,693	0	642,693	0	Bank-Westpac	4.32%	02-2025
Municipal Fund FTD #941	Cash and cash equivalents	505,142	0	505,142	0	Bank-Westpac	4.08%	10-2024
Municipal Fund FTD #934	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.16%	11-2024
Municipal Fund FTD #935	Cash and cash equivalents	500,000	0	500,000	0	Bank-Westpac	4.24%	12-2024
Municipal Fund FTD #937	Cash and cash equivalents	200,000	0	200,000	0	Bank-Westpac	4.18%	12-2024
Municipal Fund FTD #938	Cash and cash equivalents	300,000	0	300,000	0	Bank-Westpac	4.26%	01-2025
Municipal Fund FTD #939	Cash and cash equivalents	200,000	0	200,000	0	Bank-Westpac	4.32%	02-2025
Municipal Fund FTD #940	Cash and cash equivalents	300,000	0	300,000	0	Bank-Westpac	4.32%	03-2025
Trust Fund FTD #139	Financial assets at amortised cost	0	0	0	60,508	Bank-Westpac	4.32%	03-2025
Community Welfare Fund	Financial assets at amortised cost	(0)	2,585	2,585	0	Bank-Westpac	Variable	N/A
CW Fund FTD #230	Financial assets at amortised cost	520	24,140	24,660	0	Bank-Westpac	4.80%	08-2025
CW Fund FTD #228	Financial assets at amortised cost	756	34,338	35,094	0	Bank-Westpac	4.32%	02-2025
CW Fund FTD #229	Financial assets at amortised cost	606	27,518	28,124	0	Bank-Westpac	4.32%	03-2025
Reserve Fund	Financial assets at amortised cost	3,169	685,795	688,964	0	Bank-Westpac	Variable	N/A
Reserve Fund FTD #350	Financial assets at amortised cost	39,527	1,835,014	1,874,541	0	Bank-Westpac	4.80%	08-2025
Reserve Fund FTD #344	Financial assets at amortised cost	1,509	68,527	70,036	0	Bank-Westpac	4.32%	03-2025
Reserve Fund FTD #345	Financial assets at amortised cost	17,174	780,135	797,309	0	Bank-Westpac	4.32%	03-2025
Reserve Fund FTD #346	Financial assets at amortised cost	0	522,127	522,127	0	Bank-Westpac	4.80%	03-2025
Reserve Fund FTD #347	Financial assets at amortised cost	0	547,629	547,629	0	Bank-Westpac	4.32%	11-2024
Reserve Fund FTD #348	Financial assets at amortised cost	0	543,809	543,809	0	Bank-Westpac	4.32%	11-2024
Reserve Fund FTD #349	Financial assets at amortised cost	0	521,000	521,000	0	Bank-Westpac	4.32%	11-2024
<b>Total</b>		<b>5,288,908</b>	<b>5,592,617</b>	<b>10,881,526</b>	<b>60,508</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,225,647	0	5,225,647	0			
Financial assets at amortised cost - Term Deposits		63,262	5,592,617	5,655,879	60,508			
		<b>5,288,908</b>	<b>5,592,617</b>	<b>10,881,526</b>	<b>60,508</b>			

KEY INFORMATION

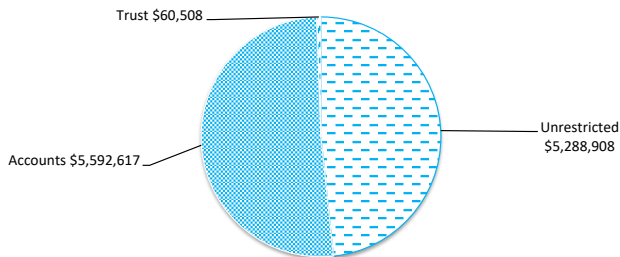
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



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

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Employee Benefits	2,006,972	75,693		2,082,665	1,998,750			1,998,750
Plant and Equipment	949,320	75,773	(400,000)	625,093	945,001			945,001
Furniture and Equipment	805,451	30,384		835,835	802,242			802,242
Buildings	748,310	28,215	(200,000)	576,525	745,133			745,133
Welfare Fund	88,491	5,929		94,420	88,491			88,491
Recreation Services	178,711	5,176		183,887	178,108			178,108
Waste Management	563,194	8,041	(50,000)	521,235	560,996			560,996
Road Work and Materials	206,427	19,918		226,345	205,692			205,692
Parks and Gardens	68,517	2,582		71,099	68,205			68,205
	<b>5,615,393</b>	<b>251,711</b>	<b>(650,000)</b>	<b>5,217,104</b>	<b>5,592,618</b>	<b>0</b>	<b>0</b>	<b>5,592,618</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	180,000	0	0	0
Buildings - specialised	150,000	0	0	0
Furniture and equipment	115,000	4,998	140,803	135,805
Plant and equipment	1,244,172	133,320	112,082	(21,238)
<b>Acquisition of property, plant and equipment</b>	<b>1,689,172</b>	<b>138,318</b>	<b>252,885</b>	<b>114,567</b>
Infrastructure - roads	2,421,357	807,007	302,625	(504,382)
<b>Acquisition of infrastructure</b>	<b>2,421,357</b>	<b>807,007</b>	<b>302,625</b>	<b>(504,382)</b>
<b>Total of PPE and Infrastructure.</b>	<b>4,110,529</b>	<b>945,325</b>	<b>555,510</b>	<b>(389,815)</b>
<b>Total capital acquisitions</b>	<b>4,110,529</b>	<b>945,325</b>	<b>555,510</b>	<b>(389,815)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	2,465,477	821,735	302,625	(519,110)
Other (disposals & C/Fwd)	55,475	7,600	110,840	103,240
Reserve accounts				
Plant and Equipment	400,000		0	0
Buildings	200,000		0	0
Waste Management	50,000		0	0
Contribution - operations	939,577	115,990	142,045	26,055
<b>Capital funding total</b>	<b>4,110,529</b>	<b>945,325</b>	<b>555,510</b>	<b>(389,815)</b>

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

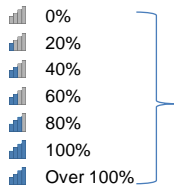
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

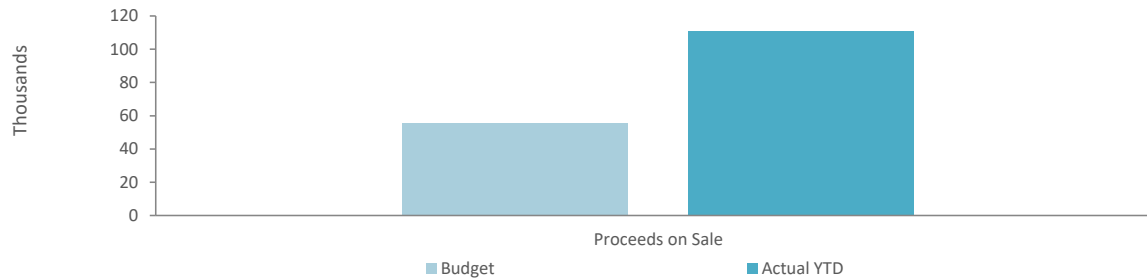


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>Furniture and Equipment</b>					
	1127805 Lily Beach Redevelopment	10,000	3,333	42,428	(39,095)
	1127800 Replacement of Poon Saan Outdoor Cinema Seating	20,000	0	0	0
	1127800 Playground & Park Upgrades	80,000	0	0	0
	1137800 Library Shelving	5,000	1,665	0	1,665
	1127807 Foreshore Padang Footpath Extension	0	0	98,375	(98,375)
	<b>Furniture and Equipment Total</b>	<b>115,000</b>	<b>4,998</b>	<b>140,803</b>	<b>(135,805)</b>
<b>Plant and Machinery</b>					
	1017500 Iveco Waste Compector 4 x 2 Dual Control & Freight	400,000	133,320	0	133,320
	1127500 Ride-On Mower-P&G	21,672	0	14,127	(14,127)
	1127500 Truck Crew Cab-P&G	100,000	0	0	0
	1127500 Freight for P&G Plant & Machinery	22,500	0	0	0
	1217500 Skidsteer-Projects	75,000	0	0	0
	1217500 Roller-C/Wks	200,000	0	0	0
	1217500 Telehandler	225,000	0	0	0
	1217500 Freight for 24/25 P&E	75,000	0	0	0
	1217500 Emulsion Sprayer	35,000	0	0	0
	1217500 Freight for 23/24 P&E (7 x Hilux/Install Bitumen Tank)	90,000	0	97,955	(97,955)
	<b>Plant and Machinery Total</b>	<b>1,244,172</b>	<b>133,320</b>	<b>112,082</b>	<b>21,238</b>
<b>Land Building &amp; Fixed Plant</b>					
Building Specialised					
	427900 Replace Flooring in Finance Office & Tea Room	50,000	0	0	0
	427900 Replace George Fam Office Blinds	25,000	0	0	0
	427900 Replace Metalwork Balustrading	75,000	0	0	0
	<b>Building Specialised Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Building Non-Specialised					
	907900 General Housing Upgrade (For Budget Transfer)	180,000	0	0	0
	<b>Building Non-Specialised Total</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Land Building &amp; Fixed Plant Total</b>	<b>330,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure</b>					
	72325 CRA 24/25 - EW Baseline from Blowhole to NPB National Park	555,880	185,272	53,527	131,745
	72317 CRA 23/24 - Reseal Jalan Ketam Merah	94,348	31,446	0	31,446
	72318 CRA 23/24 - Reseal Abbotts Nest	18,563	6,186	0	6,186
	72319 CRA 23/24 - Reseal Jalan Masjid	3,228	1,076	0	1,076
	72320 CRA 23/24 - Reseal Jalan Masjid Carpark	7,870	2,624	0	2,624
	72321 CRA 23/24 - Reseal Poon Saan Rd at Hardware	62,143	20,714	0	20,714
	72322 CRA 23/24 - Reseal & Kerb Tampa View	919	308	35,899	(35,591)
	72323 CRA 23/24 - Reseal Phosphate Hill/Irvine Hill	41,767	13,920	0	13,920
	72324 CRA 23/24 - Reseal EW Baseline to Blowholes Turn Off	97,125	32,370	155,053	(122,683)
	72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	500,000	166,647	0	166,647
	72617 LRCIP 4 - Lily Beach Boardwalk Replacement	133,831	44,605	32,731	11,874
	72618 LRCIP 4 - Replacement of Road Signage	194,689	64,888	0	64,888
	72107 RTR 23/24 - Reseal Lily Beach Rd	300,704	100,222	25,416	74,806
	72108 RTR 24/25 - Rocky Point Spur Rd Construction	25,000	8,327	0	8,327
	72109 RTR 24/25 - Nursery Rd Construction	50,000	16,662	0	16,662
	72110 RTR 24/25 - Kung Wai Lane Reseal	38,000	12,664	0	12,664
	72111 RTR 24/25 - Sin Sang Rd Reseal	38,000	12,664	0	12,664
	72911 RTR 24/25 - Taman Sweetland Close Reseal	50,000	16,664	0	16,664
	72912 RTR 24/25 - Taman Sweetland Crescent Reseal	99,704	33,232	0	33,232
	72932 RTR 24/25 - Gaze Road	89,586	29,856	0	29,856
	72933 RTR 24/25 - Block 413 Carpark	20,000	6,660	0	6,660
	<b>Infrastructure Total</b>	<b>2,421,357</b>	<b>807,007</b>	<b>302,625</b>	<b>504,382</b>
		<b>4,110,529</b>	<b>945,325</b>	<b>555,510</b>	<b>389,815</b>

6 DISPOSAL OF ASSETS

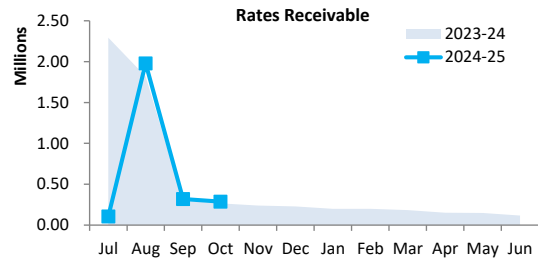
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
VN60198	Skid Steer Loader Mustang 2700v with BM350 Cememt Mixer Bucket-Projects Depot	5,152	6,875	1,723	0			0	0
VN60961	Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-P&G	0	5,000	5,000	0			0	0
VN61197	Toyota Hilux Dual Cab 4x4 AT-Ranger	0	0	0	0		13,900	13,900	0
VN61320	Toyota Hilux Dual Cab 4x4 AT Diesel-Mgr Rec Svs Mgr	0	0	0	0		16,223	16,223	0
VN61321	Iveco Acco 2350G/260 4X2 Dual Control Refuse Compactor Truck-Sanitation	11,706	25,000	13,294	0			0	0
VN61322	Hino 300 Series 716 Crew Cab with Accessories & Body-P&G	2,904	3,100	196	0		8,500	8,500	0
VN61325	Hino 300 Series 716 Med Sgl Cab with Accessories & Body-Projects Depot	0	0	0	0		23,000	23,000	0
VN61327	Toyota Hilux 4x4 T/D DC/CC MT-Fisheries Ranger	0	0	0	0		9,289	9,289	0
VN61571	Toyota Hilux 4x4 3.0L T/D D/C AT-Civil Works	0	0	0	0		16,555	16,555	0
VN61572	Toyota Hilux 4x4 3.0L T/D D/C AT-Senior Ranger	0	0	0	0		16,650	16,650	0
VN61635	Caterpillar CS533E Smooth Drum Soil Compactor Model CS533E-C/Wks	0	9,000	9,000	0			0	0
VN62036	Line Trike 2-Gun Setup Marker/Line Trike Crate-C/WKS	2,346	2,000	0	(346)			0	0
VN62137	Telehandler JLG 3.5T 13m Model 3513 with Associated Accessories-C/Wks	4,214	4,500	286	0		2,500	2,500	0
VN60963	(CI2771) Toyota Hilux Dual Cab 4x4 Turbo Manual Diesel-C/Wks	0	0	0	0		4,223	4,223	0
		<b>26,322</b>	<b>55,475</b>	<b>29,499</b>	<b>(346)</b>	<b>0</b>	<b>110,840</b>	<b>110,840</b>	<b>0</b>





7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Oct 2024
	\$	\$
Opening arrears previous year		118,058
Levied this year		1,904,713
Less - collections to date	118,058	(1,736,157)
<b>Net rates collectable</b>	<b>118,058</b>	<b>286,614</b>
% Collected	0.0%	85.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	46	56,830	0	1,664	58,540
Percentage	0.0%	0.1%	97.1%	0.0%	2.8%	
<b>Balance per trial balance</b>						
Trade receivables		46	56,830	0	1,664	58,540
<b>Total receivables general outstanding</b>						<b>58,540</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

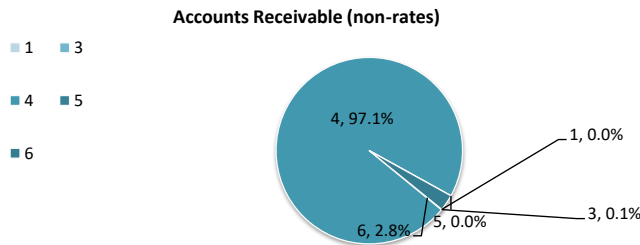
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 October 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost	5,592,618	41,645		5,634,263
Financial assets at fair value through profit and loss	20,071			20,071
<b>Inventory</b>				
Fuel and materials	47,255	187,285	(95,080)	139,460
<b>Other assets</b>				
Prepayments	3,293	8,116	(6,114)	5,295
Accrued income	1,242		(1,242)	0
<b>Total other current assets</b>	<b>5,664,479</b>	<b>237,046</b>	<b>(102,436)</b>	<b>5,799,089</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

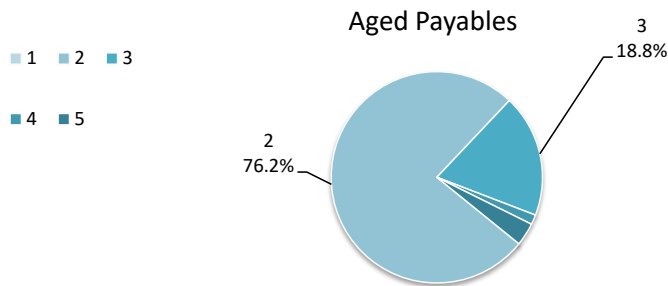
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	130,677	32,201	2,574	6,008	171,460
Percentage	0.0%	76.2%	18.8%	1.5%	3.5%	
<b>Balance per trial balance</b>						
Sundry creditors		130,677	32,201	2,574	6,008	171,460
Adjustment-Trust Interfund Tft	(60)					(60)
<b>Total payables general outstanding</b>						<b>171,400</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 October 2024 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		204,747	0	52,014	(157,821)	98,940
Capital grant/contributions liabilities		742,303	0	400,000	(302,625)	839,678
<b>Total other liabilities</b>		947,050	0	452,014	(460,446)	938,618
<b>Employee Related Provisions</b>						
Provision for annual leave		1,155,366	0			1,155,366
Provision for long service leave		1,065,875	0			1,065,875
<b>Total Provisions</b>		2,221,241	0	0	0	2,221,241
<b>Total other current liabilities</b>		<b>3,168,291</b>	<b>0</b>	<b>452,014</b>	<b>(460,446)</b>	<b>3,159,859</b>

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION**

**Provisions**

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

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

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	31 Oct 2024	31 Oct 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Financial Assistant Grant	0	0	0	0	0	6,984,296	3,492,148	3,390,435
Commonwealth Community Service Obligations	0	0	0	0	0	500,459	500,459	500,459
CI Fisheries Management DITRDCA Grant	198,747	0	(141,733)	57,013	57,013	396,876	132,276	141,733
Housing Support Program	0	0	0	0	0	738,500	246,141	0
Saluting Their Service Commemorations Grant	6,000	0	0	6,000	6,000	0	0	0
Creative Australia -CI Exchange Program	0	25,366	(11,000)	14,366	14,366	0	0	11,000
Festivals Australia -Strengthening Indian Ocean Ties	0	21,560	0	21,560	21,560	0	0	0
Speed Zone Changes-Mainroads WA SDA Grant	0	5,088	(5,088)	0	0	0	0	5,088
	<b>204,747</b>	<b>52,014</b>	<b>(157,821)</b>	<b>98,939</b>	<b>98,939</b>	<b>8,620,131</b>	<b>4,371,024</b>	<b>4,048,715</b>
<b>Contributions</b>								
Australia Day Building Better Region Grant				0	0	20,000	6,666	0
Australia Day Contribution				0	0	1,000	332	0
Contribution & Donation				0	0	30,000	9,999	0
CI Marathon Contribution & Donation				0	0	10,000	3,333	7,869
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,000</b>	<b>20,330</b>	<b>7,869</b>
<b>TOTALS</b>	<b>204,747</b>	<b>52,014</b>	<b>(157,821)</b>	<b>98,939</b>	<b>98,939</b>	<b>8,681,131</b>	<b>4,391,354</b>	<b>4,056,585</b>

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

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2024	Current Liability 31 Oct 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Road to Recovery (RTR) Grant	300,704		(25,416)	275,288	275,288	710,994	236,971	25,416
Central Road Authority (CRA) Grant	325,963		(244,479)	81,484	81,484	925,963	308,621	244,479
Local Road & Community Infrastructure Program (LRCIP) Phase 4	115,636		(32,731)	82,906	82,906	328,520	109,495	32,731
72605 Blowhole Rd Upgrade-Maintenance to Blowhole Rd Stage 1	0	400,000	0	400,000	400,000	500,000	166,648	0
	<b>742,303</b>	<b>400,000</b>	<b>(302,625)</b>	<b>839,678</b>	<b>839,678</b>	<b>2,465,477</b>	<b>821,735</b>	<b>302,625</b>

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

**13 TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 October 2024
	\$	\$	\$	\$
Taman Sweetlant Reserve (POS)	59,204	1,303		60,508
	<b>59,204</b>	<b>1,303</b>	<b>0</b>	<b>60,508</b>

### **Behind Closed Doors**

#### **Recommendation:**

**The meeting be closed to members of the public in accordance with section 5.23(2) of the Local Government Act 1995 for council to discuss matters of a confidential nature.**



**Meeting Reopened to the Public:**

**Recommendation:**

**The meeting be reopened to members of the public**