



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 7 February 2023 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 13 December 2022 (pg 1-3)
 - 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 Services Contract in Relation to Fisheries (pg 04-69)
 - 10.1.2 Budget Review 2022/2023 (pg 70-83)
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – December 2022 (pg 84-89)
 - 10.2.2 Financial Statements – December 2022 (pg 90-94)
 - 10.2.3 Financial Statements – January 2023 (pg 95-99)
 - 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**
21 March 2022



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 13 December 2022

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

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

- 2.1 Record of Attendance
Deputy President
Councillors

Cr Kee Heng **FOO**
Cr Philip **WOO**
Cr Vincent Cheng-Siew **SAW**
Cr Hafiz **MASLI**
Cr Azmi **YON**
Cr Farzian **ZAINAL**

Acting Chief Executive Officer
Director Community/Recreation Services
Director Works, Services & Waste

Chris **SU**
Olivier **LINES**
Troy **DAVIS**

- 2.2 **Leave of Absence**
Shire President
Chief Executive Officer

Cr Gordon **THOMSON**
David **PRICE**

- 2.3 **Apologies**
Councillors

Cr Kelvin Kok Bin **LEE**
Cr Morgan Boon Hwa **SOH**

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

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

- 4.1 Cr WOO advises that the stop sign at the airport intersection on Irvine Hill needs to be secured; Director of Works Troy DAVIS advised that he will investigate.

- 4.2 Cr YON raised on behalf of residents the halal compliance of Kookai'z Café at the Recreation Centre. Cr ZAINAL informed the meeting in her role on the Islamic Council of Christmas Island that ICCI produce halal certification for eateries on the Island and that they had recently engaged with Kookai'z Café on the matter.

Acting CEO Chris SU noted that the Shire was responsible to ensure eateries were in compliance with the Health Act and applicable regulations for food handling and similar, but had no jurisdiction in halal certification.

Director Troy DAVIS advised that he will consult with Building and Health officer Ron DE CRUZ on the matter. Cr ZAINAL advised that one of the conditions of ICCI's halal certification is that spot-checks can happen within the 12 month time frame an ICCI halal certification is valid for. The SOCI Building and Health officer too conducts spot-checks within the 12 month food license permit that eateries receive from Council annually.

- 4.3 Councillor Azmi YON passes on some positive feedback regarding Council's development at the Foreshore Padang and in their assistance with crab management in the previous month. Council noted that the baby crab return commenced in the previous 24 hours and that Council would be called upon again to assist National Parks in the crab management movement.

Director of Works Troy DAVIS acknowledged the feedback and advised that staff in his section would be able to assist the National Park baby crab management effort.

- 4.4 Cr ZAINAL requested for an update on the repair of the Drumsite see-saw. Director of Community Services Oliver LINES advised that replacement parts been ordered. He also advised that a separate improvement to the Drumsite park was expected with a slide module donated from the IDC.
- 4.5 Cr YON asked about a follow up to the picnic bench deployment for Kampong Park. Oliver LINES responded that four steel picnic tables had been ordered and were due on Island shortly; one would be deployed at Kampong Park.

5 APPLICATIONS FOR LEAVE OF ABSENCE

- 5.1 Cr Saw leave of absence application

Council Resolution

Moved: Cr YON

Seconded: Cr MASLI

Res. No: 110/22

That Councillor Saw be granted a leave of absence from 30th January 2023 to 28th February 2023.

Carried: 6/0

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 November 2022

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr Saw

Seconded: Cr Masli

Res. No: 111/22

That Council adopt the unconfirmed minutes of the 22 November 2022 Council Meeting.

Carried: 6/0

7.2 Minutes of Special Council Meeting held on 29 November 2022

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr Saw

Seconded: Cr Masli

Res. No: 112/22

That Council adopt the unconfirmed minutes of the 29 November 2022 Special Council Meeting.

Carried: 6/0

7.3 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 CEO Delegated Authority – Abandoned Vehicle Management

Council Resolution

Moved: Cr MASLI

Seconded: Cr SAW

**Res. No: 113/
22**

In accordance with Section 5.42 (1) and 5.44 of the Local Government Act 1995 (WA)(CI) Council delegates the following authority to the Chief Executive Officer:

- To manage for the Shire s3.40A of the Local Government Act 1995 (WA)(CI) relating to abandoned vehicle management

Carried: 6/0

10.2 Manager Finance & Administration

10.2.1 Schedule of Accounts – November 2022

Council Resolution

Moved: Cr SAW

Seconded: Cr WOO

Res. No: 114/22

That Council approves the expenditure as presented in November 2022 Schedule of Accounts.

Carried: 6/0

10.2.2 Financial Statements - November 2022

Council Resolution

Moved: Cr MASLI

Seconded: Cr ZAINAL

Res. No: 115/22

That Council receives the Financial Statements of November 2022 for the Municipal Fund.

Carried: 6/0

10.3 Manager Community/Recreation Services & Training

10.4 Manager Works, Services & Waste

10.5 Manager Governance, Research, Policy & Grants

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

13 BEHIND CLOSED DOORS

14 CLOSURE OF MEETING

The Shire President closed the meeting at 7.20pm

15 DATE OF NEXT MEETING: 7 February 2023



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 7 February 2023
AGENDA REFERENCE	10.1.1
SUBJECT	Services Contract in Relation to Fisheries Services for Christmas Island
LOCATION/ADDRESS/APPLICANT	
FILE REFERENCE	2.4.13
INTEREST DISCLOSURE	
DATE OF REPORT	2 February 2023
AUTHOR	David Price CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

The CEO be authorised to sign the Services Contract in Relation to Fisheries Services for Christmas Island on behalf of the Shire of Christmas Island

BACKGROUND

On the 18th October 2021 a ballot of all Christmas Islanders aged 18 and over voted to endorse the proposed Christmas Island Bag Limits Fishing Ordinance.

Consequently on the 17th March 2022 the Governor General signed the **Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022**

The Department of Infrastructure, Transport, Regional Development and Communication in March 2022 released the Indian Ocean Territories Fisheries Advisory Committees; Terms of Reference.

On the 30th November 2022 the Fishery Advisory Committee adopted the Terms of Reference for the Fishery Advisory Committee, and the Minister was advised the membership of the CI Fisheries Management Committee in accordance with the Indian Ocean Territories Fisheries Advisory Committees Terms of Reference would form the inaugural committee of Christmas Island.

The Shire of Christmas Island was request to provide a budget on:

A successful transition toward a community-based fisheries management model, the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA) and the Fisheries Management Committee of the CI Shire (FMC) have agreed to a phased funding approach, with an initial 12-month agreement to develop critical management structures and processes, and demonstrate the effectiveness of the new approach. Pending successful delivery of the agreed 12-month workplan, this would then move to a 3- to 5-yearly funding cycle, in line with standard Government processes (e.g. annual performance review and budget approval).

Work plan

Fisheries management objectives

The objectives of fisheries management at Christmas Island (CI) are to:

Manage and provide for the conservation and sustainable use of marine fisheries in accordance with the Fish Resource Management Act (1994) (WA) (CI); and
Enable the local community to effectively participate in the management of fisheries and the marine environment at CI.

Accordingly the Shire of Christmas Island provided a budget for the engagement of a Fisheries Ranger and the implementation of the Work Plan.

COMMENT

The Shire forwarded a proposed budget to the Department of Infrastructure, Transport, Regional Development and Communication for the engagement of a Fisheries Ranger and Administrative support.

The **Services Contract in Relation to Fisheries Services for Christmas Island** contains a funding commitment from the Commonwealth of Australia to fund the Fisheries Ranger for 1 year on the budget supplied by the Shire and also includes the administration costs and funding for the engagement of a Technical Fisheries Partner and the implantation of the Work Plan.

STATUTORY ENVIRONMENT

Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The contract functions are full financed by the Commonwealth for the 1st year with ongoing funding depending on the program outcomes within the 1st year.

STRATEGIC IMPLICATIONS & MILESTONES

As identified within the Christmas Island Fisheries Management –
Initial 12-month plan

VOTING REQUIREMENTS

Simple Majority

ATTACHMENTS

- 10.1.1.1 -** Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022
- 10.1.1.2 -** The Indian Ocean Territories Fisheries Advisory Committees; Terms of Reference.
- 10.1.1.3** Christmas Island Fisheries Management –
Initial 12-month plan
- 10.1.1.4** Services Contract in Relation to Fisheries Services for Christmas Island on behalf of the Shire of Christmas Island (Confidential)



Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022

Ordinance No. 1, 2022

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Ordinance.

Dated 17 March 2022

David Hurley
Governor-General

By His Excellency's Command

Nola Marino
Assistant Minister for Regional Development and Territories
Parliamentary Secretary to the Deputy Prime Minister and Minister for Infrastructure,
Transport and Regional Development

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1 Name

This Ordinance is the *Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022*.

2 Commencement

- (1) Each provision of this Ordinance specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Ordinance	The day after this Ordinance is registered.	23 March 2022

Note: This table relates only to the provisions of this Ordinance as originally made. It will not be amended to deal with any later amendments of this Ordinance.

- (2) Any information in column 3 of the table is not part of this Ordinance. Information may be inserted in this column, or information in it may be edited, in any published version of this Ordinance.

3 Authority

This Ordinance is made under the *Christmas Island Act 1958*.

4 Schedules

Each instrument that is specified in a Schedule to this Ordinance is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Ordinance has effect according to its terms.

Schedule 1—Amendments

Christmas Island Applied Laws Ordinance 1992

1 After section 3

Insert:

4 Rules—fish resources management

- (1) The Minister may, by legislative instrument, make rules:
 - (a) so as to amend Part 15A of Schedule 1 to this Ordinance; or
 - (b) to make application, saving or transitional provisions in relation to such amendments.
- (2) To avoid doubt, the rules may not do the following:
 - (a) create an offence or civil penalty;
 - (b) provide powers of:
 - (i) arrest or detention; or
 - (ii) entry, search or seizure;
 - (c) impose a tax.
- (3) Before making rules under this section, the Minister must consult with an advisory committee established under section 42 of the *Fish Resources Management Act 1994 (WA)* as it applies in the Territory.

2 After Part 14 of Schedule 1

Insert:

Part 15—Fish Resources Management Act 1994 (WA) (CI)

1 At the end of section 42

Add:

- (4) The Minister of the Commonwealth who administers this Act as in force in the Territory:
 - (a) must, as soon as practicable after the commencement of this subsection, establish an advisory committee under subsection (1); and
 - (b) despite subsection (3), ensure that at least one such committee is established at any time.

Part 15A—Fish Resources Management Regulations 1995 (WA) (CI)

1 Subregulation 3(1) (definition of *day trip*)

Repeal the definition, substitute:

day trip means a voyage undertaken by a person on a boat, except a voyage which has taken place over more than one day;

2 Subregulation 3(1) (definition of one day)

Repeal the definition, substitute:

one day means a period of 24 hours commencing at midnight;

3 Regulation 14

Repeal the regulation, substitute:

14 Finfish to be landed as whole fish, or as fish trunks or fillets

- (1) A person must not be in possession of a finfish on a boat or bring a finfish onto land unless it is:
- (a) a whole fish; or
 - (b) a fish trunk that has the skin and scales attached; or
 - (c) a fillet that:
 - (i) has the skin and scales attached; and
 - (ii) is packaged flat; and
 - (iii) is packaged so that it is easily accessible for identification; and
 - (iv) if the fish is frozen—can be measured and identified without being thawed.

Penalty: a fine of \$3,000 and the penalty provided in section 222 of the Act.

- (2) Subregulation (1) does not apply to:
- (a) finfish taken for a commercial purpose in accordance with an authorisation; or
 - (b) finfish on a boat if the finfish is:
 - (i) being consumed; or
 - (ii) prepared, or being prepared, for immediate consumption by persons on the boat.

4 Regulations 16D, 16DB, 16E, 16GA, 22 and 22AA

Repeal the regulations.

5 Subregulations 31(1) and (3)

Repeal the subregulations.

6 Subregulation 31(4)

Omit “or (3)”.

7 Paragraphs 32(1)(b) and (c)

Repeal the paragraphs, substitute:

- (b) in the case of a pot set or pulled from a licensed fishing boat—is marked by branding or stamping with legible characters not less than 60 mm high and not less than 10 mm wide showing the licensed fishing boat number of the boat.

8 Paragraph 36(1)(b)

Repeal the paragraph.

9 Subregulation 36(2B)

Repeal the subregulation.

10 Regulation 37

Repeal the regulation, substitute:

37 Offences against r.36, defences for

In any proceedings for an offence against regulation 36(1)(c), it is a defence for the person charged to prove that the person did not know and could not reasonably have known that 6 rock lobster pots had already been pulled by persons on board the boat in the relevant period.

11 Regulation 42

Repeal the regulation.

12 At the end of Division 8 of Part 4

Add:

64AB Fish at Christmas Island Airport

- (1) The following requirements apply to the possession of fish by a person in the area of Christmas Island Airport:
 - (a) the maximum quantity of fish that a person may possess is 10 kg;
 - (b) if the fish is finfish, it must:
 - (i) have the skin attached; and
 - (ii) be packaged flat;
 - (c) the fish must be packaged so that it is easily accessible for identification;
 - (d) if the fish is frozen, it must be able to be identified without being thawed.
- (2) A person in the area of Christmas Island Airport must not have any fish in the person's possession that does not meet the requirements of subregulation (1).
 Penalty: a fine of \$3,000 and the penalty provided in section 222 of the Act.
- (3) It is a defence in proceedings for an offence against subregulation (2) for the person charged to prove that:
 - (a) the fish were taken for a commercial purpose in accordance with an authorisation; or
 - (b) the fish were kept, bred, hatched, cultured or harvested in accordance with an aquaculture licence; or
 - (c) the fish were taken under an authority to fish for scientific purposes issued under regulation 178.
- (4) In this regulation:

area of Christmas Island Airport means lot 598 on Deposited Plan 37939.

13 Subregulation 64E(3)

Repeal the subregulation (not including the penalty).

14 Subregulations 64F(1) and (2)

Repeal the subregulations, substitute:

- (1) A person must not fish by means of using a fishing net, unless the person uses only one net at any one time and the net is:
 - (a) a throw net that:
 - (i) has a length not exceeding 3 m measured from the centre retrieval line to the lead line; and
 - (ii) has a mesh of not more than 25 mm; or
 - (b) a hand-held landing net with a hoop or ring not exceeding 1 m in diameter.

15 At the end of Division 2 of Part 4A

Add:

64LA Spearfishing using breathing apparatus prohibited

A person must not fish with a spear or spear gun while using compressed air breathing apparatus.

Penalty: a fine of \$3,000 and the penalty provided in section 222 of the Act.

16 At the end of Division 4 of Part 4A

Add:

64U Spearfishing prohibited in area of Flying Fish Cove

- (1) A person must not fish with a spear gun, harpoon, Hawaiian sling or other pointed instrument in the waters of the area described in subregulation (2).

Penalty: a fine of \$3,000 and the penalty provided in section 222 of the Act.

- (2) The area is bounded by the line starting at the point described in item 1 of the following table and running sequentially as described in the table.

Area where spearfishing prohibited—Flying Fish Cove	
Item	Description
1	The northernmost point of the Port of Christmas Island jetty
2	Westerly along the geodesic towards the point 10°25.690'S, 105°39.895'E to its intersection by the high water line
3	Generally easterly along that high water line to its intersection by the eastern side of the jetty
4	Generally northerly along the eastern side of the jetty to the starting point

17 Subparagraph 64W(1)(b)(i)

Omit “in accordance with regulation 16D(1) Table items 1, 2 and 4”.

18 Paragraph 64W(1)(c)

Repeal the paragraph.

19 Regulation 64X

Repeal the regulation, substitute:

64X Counting pieces of fish for bag limits

For the purpose of determining the number of fish in relation to a bag limit:

- (a) 2 pieces of finfish are taken to be equivalent to one whole finfish; and
- (b) a piece of clam meat is taken to be equivalent to a whole clam.

20 Division 2 of Part 4B

Repeal the Division, substitute:

Division 2—Bag limits for Territory**64Y Territory bag limits**

For the purposes of section 50 of the Act, the quantity of fish appearing under the heading “Species, or group of species, bag limit” in a Part of Schedule 3 is the bag limit in respect of fish of that species or group of species in the Territory.

21 Subregulation 117(1)

After “current fishing boat licence”, insert “granted under regulation 118 as it applies in the Territory”.

22 At the end of subregulation 121(1)

Add “granted under regulation 122 as it applies in the Territory”.

23 Division 2 of Part 11

Repeal the Division.

24 Regulation 156 (table)

After “64AA(2B),”, insert “64AB, 64LA, 64U,”.

25 Part 1 of Schedule 2

Omit:

Billfish (marlins, sailfish and spearfish).

26 Part 1 of Schedule 2

Omit “and Rays, other than sharks or rays that are totally protected fish”.

27 Part 2 of Schedule 2

Repeal the Part, substitute:

Part 2—Totally protected fish**Division 1—Certain reproducing crustaceans**

Totally protected fish—reproducing crustaceans

Item Description of totally protected fish

1	Female crab with eggs or spawn attached beneath its body
2	Female rock lobster with eggs or spawn attached beneath its body

Division 2—Miscellaneous

Totally protected fish—miscellaneous

Item Description of totally protected fish

1	Clams
2	Cod, Potato
3	Cod, White Banded
4	Coral and Live Rock
5	Coral Trout
6	Groper, Queensland
7	Parrotfish, Humphead
8	Rays
9	Wrasse, Humphead Maori

28 Part 3 of Schedule 2

Repeal the Part, substitute:

Part 3—Recreationally protected fish

Note: This Part is reserved for future use.

29 Schedule 3

Repeal the Schedule, substitute:

Schedule 3—Bag limits

Note: See regulation 64Y.

Part 1—Pelagic species

Bag limits for pelagic species

Item	Fish	Species, or group of species, bag limit
1	Barracuda	4
2	Billfish and Swordfish	4
3	Dolphinfish (Mahi Mahi)	4
4	Tuna (all species except Dogtooth Tuna)	4
5	Tuna, Dogtooth	1
6	Wahoo	4
7	All species in items 1 to 6, combined	4

Schedule 1 Amendments

Part 2—Demersal species

Bag limits for demersal species

Item	Fish	Species, or group of species, bag limit
1	All of the following: (a) Cod (Groupers) (except totally protected species); (b) Emperors; (c) Sepat, Red and Black; (d) Snappers; (e) Trevally	15

Part 3—Crustaceans and molluscs

Bag limits for crustaceans and molluscs

Item	Fish	Species, or group of species, bag limit
1	Rock Lobster	4

30 Schedule 4

Repeal the Schedule, substitute:

Schedule 4—Categories of Fish

Note: See regulation 180.

Part 1—Category 1 fish

Category 1 fish

Item	Type of fish
1	Billfish
2	Bonefish
3	Clams
4	Cod, Potato
5	Cod, White Banded
6	Coral
7	Coral Trout
8	Coronation Trout
9	Crab, Mud
10	Dolphinfish (Mahi Mahi)
11	Groper, Queensland
12	Live Rock
13	Parrotfish, Humphead
14	Rays
15	Rock Lobster
16	Sharks
17	Swordfish

Category 1 fish

Item	Type of fish
18	Tuna (all species)
19	Wahoo
20	Wrasse, Humphead Maori

Part 2—Category 2 fish

Category 2 fish

Item	Type of fish
1	Cod (Groupers) (except species listed as category 1 fish)
2	Emperors
3	Parrotfish (except Humphead Parrotfish)
4	Sepat, Red and Black
5	Snappers
6	Trevally

Part 3—Category 3 fish

Category 3 fish

Item	Type of fish
1	Milkfish
2	Mullet, Diamond Scale
3	Mullet, Sea
4	Silveries

Part 4—Category 4 fish

Category 4 fish

Item	Type of fish
1	Any species of fish not specified in this Schedule to be category 1 fish, category 2 fish or category 3 fish

31 Schedule 7

Repeal the Schedule, substitute:

Schedule 7—List of common and scientific names

Note: See subregulation 3(2).

Common and scientific names of fish

Item	Common name	Scientific name
1	Barracuda	<i>Sphyraena</i> spp.
2	Billfish	Family Istiophoridae
3	Bonfish	<i>Albula</i> spp.

Schedule 1 Amendments

Common and scientific names of fish		
Item	Common name	Scientific name
4	Clam, Giant	<i>Tridacna gigas</i>
5	Clams	<i>Tridacna</i> spp.
6	Cod (Groupers)	Family Epinephelidae
7	Cod, Potato	<i>Epinephelus tukula</i>
8	Cod, White Banded	<i>Anyperodon leucogrammicus</i>
9	Coral	Class Anthozoa and Class Hydrozoa
10	Coral Trout	<i>Plectropomus</i> spp.
11	Coronation Trout	<i>Variola</i> spp.
12	Crab, Mud	<i>Scylla</i> spp.
13	Dolphinfish (Mahi Mahi)	<i>Coryphaena</i> spp.
14	Emperors	Family Lethrinidae
15	Groper, Queensland	<i>Epinephelus lanceolatus</i>
16	Live Rock	Family Corallinaceae, Class Polychaeta, Class Crinoidea, Class Ascidiacea, Class Ophiuroidea, Phylum Bryozoa and Phylum Porifera and dead fish of Class Anthozoa and Class Hydrozoa
17	Milkfish	<i>Chanos chanos</i>
18	Mullet, Diamond Scale	<i>Liza vaigiensis</i>
19	Mullet, Sea	<i>Mugil cephalus</i>
20	Parrotfish	Subfamily Scarinae
21	Parrotfish, Humphead	<i>Bolbometopon muricatum</i>
22	Rays	Superorder Batoidea
23	Rock Lobster	<i>Panulirus</i> spp.
24	Sepat, Red and Black	Families Berycidae and Bramidae
25	Sharks	Orders Squatiniformes, Pristiophoriformes, Squaliformes, Hexanchiformes, Carcharhiniformes, Lamniformes, Orectolobiformes and Heterodontiformes
26	Shark, Whale	<i>Rhincodon typus</i>
27	Silveries	<i>Gerres</i> spp.
28	Snappers	Family Lutjanidae
29	Swordfish	Family Xiphiidae
30	Trevally	Family Carangidae
31	Tuna, Albacore	<i>Thunnus alalunga</i>
32	Tuna, Bigeye	<i>Thunnus obesus</i>
33	Tuna, Dogtooth	<i>Gymnosarda unicolor</i>
34	Tuna, Longtail	<i>Thunnus tonggol</i>
35	Tuna, Skipjack	<i>Katsuwonus pelamis</i>
36	Tuna, Southern Bluefin	<i>Thunnus maccoyii</i>
37	Tuna, Yellowfin	<i>Thunnus albacares</i>
38	Wahoo	<i>Acanthocybium solandri</i>
39	Wrasse, Humphead Maori	<i>Cheilinus undulatus</i>

32 Schedule 9

Repeal the Schedule, substitute:

Schedule 9—Determining the value of fish

Note: See regulation 157.

Value of fish species			
Item	Species of fish	Value per unit of weight (\$/kg)	Value per fish (\$)
1	Barracuda	2.00	10.00
2	Billfish	2.00	100.00
3	Bonefish	8.00	24.00
4	Clam, Giant	10.00	100.00
5	Clams (except Giant Clam) (shucked)	60.00	5.00
6	Clams (except Giant Clam) (whole)	25.00	5.00
7	Cod (Groupers) (except species listed separately)	9.50	38.00
8	Cod, Potato	10.00	100.00
9	Cod, White Banded	10.00	100.00
10	Coral and Live Rock	80.00	-
11	Coral Trout	10.00	100.00
12	Coronation Trout	8.00	24.00
13	Crab, Mud	25.00	14.00
14	Dolphinfish (Mahi Mahi)	2.00	4.00
15	Emperors	8.00	24.00
16	Groper, Queensland	10.00	100.00
17	Milkfish	4.50	3.00
18	Mullet, Diamond Scale	4.50	3.00
19	Mullet, Sea	4.50	3.00
20	Parrotfish (except Humphead Parrotfish)	6.00	12.00
21	Parrotfish, Humphead	25.00	100.00
22	Rock Lobster	30.00	15.00
23	Sepat, Red and Black	8.00	24.00
24	Sharks and rays (except Whale Shark)	6.00	90.00
25	Shark, Whale	10.00	500.00
26	Silveries	4.50	3.00
27	Snappers	8.00	24.00
28	Swordfish	2.00	100.00
29	Trevally	3.50	8.00
30	Tuna, Dogtooth	5.00	25.00
31	Tuna (except Dogtooth Tuna)	2.00	20.00
32	Wahoo	7.00	28.00
33	Wrasse, Humphead Maori	25.00	100.00
34	All fish not otherwise listed in this Schedule	1.00	1.00

Schedule 1 Amendments

33 Schedule 12 (table headed “Part 2—Regulations”, item 4)

After “64E,”, insert “64LA,”.

34 Schedule 12 (table headed “Part 2—Regulations”, item 4)

After “64QA,”, insert “64U,”.

35 At the end of Schedule 15

Add:

5 Zone 5: Christmas Island

The Territory

3 Schedule 4

Omit “*Fisheries Act 1905* (W.A.)(C.I.)”.



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

Indian Ocean Territories Fisheries Advisory Committees: Terms of Reference

March 2022

Introduction

The Australian Government has developed a model of fisheries management that is tailored to the unique marine ecosystem of Christmas Island (CI) and the Cocos (Keeling) Islands (CKI).

In early 2022, new fishing rules and regulations were established for each IOT under the *Christmas Islands Applied Laws Amendment (Fish Resources Management) Ordinance 2022* and the *Cocos (Keeling) Islands Applied Laws Amendment (Fish Resources Management) Ordinance 2022* (collectively known as 'the Ordinances'). This included the establishment of Advisory Committees to provide information and advice to the Minister with responsibility for the Territories (the Minister) on fisheries matters.

Background

The Department of Infrastructure, Transport, Regional Development and Communications (DITRDC) is responsible for delivering fisheries management in the IOT.

Fisheries management services were provided by the Western Australian Department of Primary Industries and Regional Development (DPIRD) until 30 June 2021. DPIRD agreed to continue to deliver part services, namely administration of fishing licences and scientific permits until 30 June 2022.

A customised legislative and governance framework has been established for the IOTs, including the development of fisheries Ordinances for each IOT.

The Ordinances amend the applied *Fish Resources Management Act 1994* (WA) (FRMA) and the *Fish Resources Management Regulations 1995* (WA) (FRMR). The Ordinances contain fish rules and the establishment of Advisory Committees. A separate Advisory Committee will be established for each IOT.

The Minister may also seek advice on IOT fisheries matters outside of the Advisory Committees.

Purpose

The Advisory Committees are advisory in nature, their primary role is to provide information and advice to the Minister on matters related to the administration of fisheries legislation in the IOT, specifically in relation to fisheries management in each IOT.

Functions

The Advisory Committees will:

- Provide information and advice to the Minister, including:
 - identifying issues which affect fisheries management in the IOTs;
 - on matters relating to the protection and development of IOT fisheries, including emerging issues facing the commercial and recreational fishing sectors;
 - initiatives to foster fisheries development and sustainability; and
 - related strategic priorities, as required.
- Provide a forum for sharing information and discussing fisheries issues, identifying problems and developing possible solutions for consideration by the Minister;
- Provide a conduit for consultation with the community and other stakeholders, as required;
- Represent a range of views and provide balanced recommendations;
- Consider the unique ecological context of their specific IOT when providing advice and recommendations, to ensure that fisheries regulations are appropriate and align with sustainability principles;
- Work to ensure all advice is evidence based and informed by the best available local and scientific knowledge, including consulting with the community and independent experts as needed;
- Provide advice to the Minister on matters relating to IOT fisheries on which the advice of the Advisory Committees is sought; and
- Assist in the cost efficient, cost effective and accountable management of IOT fisheries.

The Advisory Committees will provide supporting rationale for advice to the Minister. Where possible, Advisory Committees should attempt to reach consensus on the advice provided to the Minister. Where there are divergent views among members or within the IOT communities, this will be reflected in the advice sent to the Minister.

Membership

Members, including a Chair will be appointed by the Minister. Members will be appointed for their understanding of fisheries matters and ability to contribute to fisheries management in the IOT.

Members, including the Chair, can be appointed for a term of up to three (3) years. Members, including the Chair, may be reappointed.

The Chair of each Advisory Committee may call upon experts or other stakeholders as required to attend meetings and/or assist with Advisory Committee function/duties.

Members from the CI Fisheries Management Committee and CKI Cocos Marine Care will form the inaugural Committees on CI and CKI, respectively. The Minister may amend the membership at any time to include any person they see fit.

Changes to Membership

A member may resign by giving a signed notice of resignation to the Minister. Membership is voluntary and does not create a relationship of employment or agency between participants and the Australian Government. Subject to prior agreement of DITRDC, DITRDC may reimburse reasonable travel expenses incurred by members attending Advisory Committee meetings, or when on other official business. Note, expenditure will only be reimbursed with prior approval from DITRDC.

Role of the Chair

The Chair will be appointed by the Minister.

The Chair is responsible for:

- providing leadership to the respective Advisory Committees;
- preparing and distributing meeting notices, agendas and other reports within agreed timeframes;
- presiding at all meetings and, with the support of DITRDC, ensuring the business of the meeting proceeds effectively;
- ensure an open discussion and a frank exchange of views;
- coordinating a position on key issues;
- recording and distributing a summary of each meeting no later than five (5) days after each meeting; and
- reporting on Advisory Committee outcomes to the Minister, as required.

The Minister may also appoint a Deputy Chair.

Member Conduct

- Members have an obligation to act in the public interest. It is essential for members to show a standard of conduct and ethics that maintains the confidence and trust of the Minister and the broader IOT communities.
- Members will conduct themselves with respect and integrity and respect the viewpoints of all participants, and the outcome of Advisory Committee deliberations.
- At all times, members must refrain from discrimination, bullying, or other inappropriate behaviour such as harassment, vilification or victimisation, or aiding or permitting bullying, discrimination, harassment or other such conduct.
- Members should make all reasonable efforts to come to meetings well prepared, focus comments on the points being debated, be aware of time constraints and behave courteously toward fellow members.
- A member who has a direct or indirect financial or other conflict of interest in a matter under discussion must disclose the nature of the interest to the Advisory Committee at the commencement of each meeting.
- To ensure development of relationships and continuity of discussions and knowledge, members who miss more than two (2) consecutive meetings should reconsider their ability to effectively participate and their membership.

Meetings

Advisory Committees will meet up to three (3) times a year. Meetings are to be arranged by the Chair, in consultation with DITRDC.

Meeting Management

- The Chair will preside at each meeting.
- A quorum for an Advisory Committee meeting is a majority (half plus one) of the members at that time.
- Where possible, 30 days' notice of a meeting will be provided to committee members. The notice will provide the planned date, time and location, as well as a draft agenda.
- In some instances, the Advisory Committees may consider urgent matters out-of-session. Agenda papers will be circulated to all members, with members asked to provide a written response or participate in discussion via a meeting. The notice period for out-of-session meetings may be less than seven (7) days.

- Any real or perceived conflict of interest that arises during a meeting must be disclosed at the commencement of the meeting and recorded in the minutes.
- Attendance can be in person, via video conference, or teleconference as long as every member can hear and be heard by all other members.

Agenda

A draft agenda will be developed by the Chair, in consultation with DITRDC and provided to members two (2) weeks prior to the meeting date for comment.

The final agenda, as approved by the Chair, will be sent by the Chair with supporting documents to all members at least seven (7) days prior to each meeting.

Invited participants / observers

The Advisory Committee may invite, on an ad hoc basis, observers and other stakeholders to participate in meetings, where relevant. This may include other Australian Government departments, Ministers or subject matter experts.

In addition to provision of secretariat support, DITRDC representatives may attend Advisory Committee meetings as observers, unless invited to participate by the Chair.

Record of meetings

The Chair will record and distribute meeting minutes after each meeting, which outline the issue(s) discussed and outcome(s) reached, as well as any action items arising from the discussion.

Within five (5) working days of a meeting being held, the Chair will confirm that, in their opinion, the draft outcomes are a true and accurate record of the meeting. The draft outcomes will then be distributed to members, who will have five (5) working days to provide any comments in writing to the Chair.

The Chair will ask at the next meeting if there are any errors or omissions to the previous meeting's minutes. Following any amendments, the Advisory Committee will then adopt the outcomes as a true and accurate record of the previous meeting. A copy of the final minutes will be made available to the CI and CKI communities.

The Chair will report on its activities to the Minister no later than ten (10) business days after each meeting. This report may include:

- any issues, development or information needs or policy initiatives that have been identified as important by the committee;
- specific responses to requests for advice from the Minister;
- draft or final recommendations on a key policy issue; and/or
- any governance issues, such as changes to Advisory Committee membership.

Reporting

The Advisory Committee are to provide:

- an Annual Report by 1 August detailing a summary of the Advisory Committee's activity in the financial year prior; and
- other reports as requested by the Minister.

Secretariat Support

DITRDC will provide secretariat support including:

- liaising with the Minister, Chair and participants to identify meeting dates;
- coordinating with the Chair to ensure each meeting has an effective agenda; and
- general meeting organisation (e.g. venue hire).

Review and dissolution

The Minister will review these Terms of Reference at the conclusion of each financial year to ensure they continue to reflect the remit of the Advisory Committees. The Terms of Reference can be reviewed or varied at other times as deemed necessary by the Minister. The Minister may dissolve the Advisory Committees at any time by notice in writing to members, however the Ordinances require that a new Advisory Committee is established as soon as practicable.

Christmas Island Fisheries Management - Initial 12-month plan

Approved by Shire of Christmas Island and forwarded by Kendra Travaille 23 November 2022

Background

To facilitate a successful transition toward a community-based fisheries management model, the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA) and the Fisheries Management Committee of the CI Shire (FMC) have agreed to a phased funding approach, with an initial 12-month agreement to develop critical management structures and processes, and demonstrate the effectiveness of the new approach. Pending successful delivery of the agreed 12-month workplan, this would then move to a 3- to 5-yearly funding cycle, in line with standard Government processes (e.g. annual performance review and budget approval).

Work plan

Fisheries management objectives

The objectives of fisheries management at Christmas Island (CI) are to:

- Manage and provide for the conservation and sustainable use of marine fisheries in accordance with the *Fish Resource Management Act (1994) (WA) (CI)*; and
- Enable the local community to effectively participate in the management of fisheries and the marine environment at CI.

The following work plan will be implemented to achieve these objectives.

12-month work plan (tent. 1 Jan - 31 Dec 2023)

Service area and objective	Activities	Responsible parties	Delivery timeframe (month)
Administration: ensure appropriate personnel, systems, processes and policies are in place to effectively deliver fisheries management services	Manage and administer funding	CI Shire	Ongoing
	Review and update workplace policies to align with management activities	CI Shire	1
	Engage technical fisheries partner	CI Shire - administration and procurement FMC- partner selection and coordination	1-2
	Recruit Fisheries Ranger	CI Shire - administration FMC - candidate selection	1-2

		Technical partner - Ranger supervision and management	
	Assess immediate ranger training and equipment needs	Technical partner, w. CI Shire	2
	Manage ranger activities	Technical partner, w. CI Shire	Ongoing
	Review ongoing requirements (FTE, training, equipment, etc.)	Technical partner, w. FMC DITRDCA - funding approval	7-8
Education and outreach: effectively communicate fishing rules and rationale to CI community and visitors to promote voluntary compliance	Develop and deliver community education program regarding new fishing rules and fisheries sustainability principles, via: <ul style="list-style-type: none"> • One-on-one engagement at boat ramps, airport, community events, etc. • Public meetings and community presentations to share rules and answer questions • Publishing and distributing informational materials • Sharing information via newsletter articles and social media posts 	Technical partner - guide program design and coordinate materials Ranger, w. FMC - deliver on-island activities	Plan: 2-3 Delivery: ongoing
	Install signage with new rules at high traffic areas, inc. boat ramps and airport	Technical partner - design and delivery CI Shire - installation	6
Compliance and enforcement: Develop fit-for-purpose system for delivering fisheries compliance and enforcement services at CI	Formalise compliance and enforcement partnership with AFP	DITRDCA Technical partner to advise	1
	Establish working arrangements between FMC and AFP	FMC and AFP DITRDCA and Technical partner - facilitate and advise	2
	Review and confirm ongoing compliance and enforcement arrangements	DITRDCA w. FMC and AFP Technical partner to advise	7
Science and monitoring: collect	Develop and initiate recreational fisheries monitoring	Technical partner - training, data mgmt.,	2-3

data on fisheries activities and fish stocks to inform and evaluate management	program to collect catch, effort and export statistics	analysis and reporting Ranger - data collection and reporting	
	Develop and implement secure data management system for collecting, storing, managing and retrieving recreational fishing data	Technical partner	3
	Produce 6-month and annual reports on fishing and export activities (e.g. for FMC, DITRDCA and CI community)	Technical partner, w. support from Ranger	6,11
	Establish biological data collection for key recreational fishing species, as part of stock assessment program	Biospherics - lead Technical partner - manage and coordinate activities Ranger - data collection and reporting	Ongoing (x3 site visits)
	Negotiate data sharing agreement with DPIRD for access to historical data	DITRDCA	3
	Develop longer-term <i>Science and Monitoring Plan</i> , including robust stock assessment program	DITRDCA - lead Technical partner - advise	10-11
Policy and management: advise the Australian government on fisheries matters to ensure effective governance and management	Hold inaugural meeting of the CI FAC	FAC members DITRDCA - Secretariat	1
	Establish process and pool of independent experts for issuing and managing: <ul style="list-style-type: none"> Scientific research permits Commercial fishing licences Aquaculture permits 	DITRDCA, w. FMC & Technical partner	5
	Identify cost-sharing opportunities for marine management, monitoring and research (e.g. with Parks Australia)	DITRDCA and Parks Australia Technical partner - advise	Ongoing

	Advise of any recommended amendments to 2022 Fisheries Ordinance	FMC, w. support from Technical partner	8
	Review policy changes required to comply with <i>Aquatic Resources Management Act 2016 (WA)</i>	DITRDCA Technical partner to help advise	8

Program Milestones

Milestone	Responsible
Q1 (Tent. Jan - Mar 2023)	
Key deliverables:	
<ul style="list-style-type: none"> Technical fisheries partner organisation engaged 	CI Shire, FMC
<ul style="list-style-type: none"> Ranger employed and suitably equipped 	CI Shire, FMC
<ul style="list-style-type: none"> Inaugural meeting of the CI Fisheries Advisory Committee (FAC) held 	FAC
<ul style="list-style-type: none"> (At least) 1 community information session held to introduce ranger and new arrangements 	FMC, Tech partner
Q2 (Tent. Apr - Jun 2023)	
Key deliverables:	
<ul style="list-style-type: none"> Fishing rules signage installed (e.g. at boat ramp) 	Tech partner, CI Shire
<ul style="list-style-type: none"> Initial community training workshop on biological data collection methods completed 	Tech partner w. external scientist
<ul style="list-style-type: none"> Process for issuing scientific permits, commercial and aquaculture licences (post-DPIRD) established 	DITRDCA, FMC
Q3 (Tent. Jul - Sep 2023)	
Key deliverables:	
<ul style="list-style-type: none"> Indicative work plan and budget for Year 2 (Phase 2) submitted to DITRDCA 	Tech partner, FMC
<ul style="list-style-type: none"> Initial report on recreational fishing activities and export data provided to FMC, DITRDCA, CI community 	Tech partner, FMC
Q4 (Tent. Oct - Dec 2023)	
Key deliverables:	

<ul style="list-style-type: none"> Longer-term Science and Monitoring Plan developed 	DITRDCA, Tech partner
<ul style="list-style-type: none"> Delivery of annual report on Phase 1 activities, learnings and recommendations for Phase 2 	FMC, Tech partner, CI Shire, DITRDCA

Budget

Expected costs to deliver the above 12-month work plan, with an additional approx. \$14,400 in-kind support provided by Fisheries Management Committee members to undertake fisheries management activities.

Item Description	Total Price
Personnel	
Fisheries officer (CI Shire Level 6)	\$ 143,813
Technical Fisheries Partner	\$ 96,560
Contractors	
Stock assessment (Biospherics)	\$ 52,290
<i>Personnel sub-total</i>	<i>\$ 292,663</i>
Travel (R/T from Perth)	
Trip 1 (2 pax, 7 nts.) - Community meeting, develop officer work plan, FAC meeting (TBC)	\$ 7,255
Trip 2 (1 pax, 7 nts.) - Install signage, FMC and officer check-in	\$ 4,205
Trip 3 (2 pax, 7 nts.) - Review Phase 1 activities and next steps; community meeting	\$ 7,255
<i>Travel sub-total</i>	<i>\$ 18,715</i>
Infrastructure, equipment and materials	
Communications and outreach	
Comms materials (brochures, signage, articles, etc.)	\$ 6,200
Venue hire for community meetings	\$ 300
Data collection and management	
Tablet	\$ 800
Data management and storage platform	\$ 2,200
Infrastructure and support	
Officer supervision, operational support, training (CI Shire)	\$ 32,695
Administrative costs (CI Shire)	\$ 51,621
Vehicle and running costs (CI Shire)	\$ 12,750
Misc.	
Consumables	\$ 1,000
<i>Infrastructure sub-total</i>	<i>\$ 107,566</i>
Cash contribution from Australian Government (DITRDCA)	\$ 418,944
<i>In-kind support from CI Fisheries Management Committee</i>	<i>\$ 14,400</i>

Total cost (12-month pilot)	\$ 433,344
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SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 7 February 2023
AGENDA REFERENCE	10.1.2
SUBJECT	Budget Review 2022/23
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.2
INTEREST DISCLOSURE	Nil
DATE OF REPORT	2 February 2023
AUTHOR	David Price CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

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

BACKGROUND

Council adopted its annual budget in July 2022. Council officers conducted a budget review on 24 January 2023. The aim of the review was to identify budget items that were either over or under budget and to identify areas where funds were required but had not been allocated. Proposals for variations to the budget were then formulated.

Between 1 January & 31 March Local government is to carry out a Review of its Annual Budget for that year. Within 30 days after the review, it is to be submitted to Council. Then within 30 days after council has made a determination, a copy of the review and determination must be lodged in the Smart Hub portal (30 May at latest).

Budget variations are now presented to Council for approval

COMMENT

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

STATUTORY ENVIRONMENT

The Local Government Act 1995 (WA) (CI) and Financial Management Regulations (WA) (CI) 2007 apply.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS & MILESTONES

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

CONSULTATION

Nil

VOTING REQUIREMENTS

Absolute majority is required.

ATTACHMENTS

10.1.2 Attachment to Budget Review 2022/23

SHIRE OF CHRISTMAS ISLAND

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
Note	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	4.5.2	1,030,929	1,039,358	8,429	1,039,358 ▲
Revenue from operating activities (excluding rates)					
Specified area rates	4.1.1				0
Operating grants, subsidies and contributions	4.1.2	7,213,439	6,704,076	70,321	7,283,760 ▲
Fees and charges	4.1.3	891,702	1,190,242		891,702
Service charges	4.1.5				0
Interest earnings	4.1.6	15,098	13,464		15,098
Other revenue	4.1.7	261,728	23,089		261,728
Profit on asset disposals	4.1.8		16,615		0
		8,381,967	7,947,486	70,321	8,452,288
Expenditure from operating activities					
Employee costs	4.2.1	(8,814,306)	(3,820,433)		(8,814,306)
Materials and contracts	4.2.2	(763,603)	(203,323)	(60,000)	(823,603) ▲
Utility charges	4.2.3	(109,950)	(40,274)		(109,950)
Depreciation on non-current assets	4.2.4	(2,208,300)			(2,208,300)
Interest expenses	4.2.5				0
Insurance expenses	4.2.6	(248,288)	(256,471)		(248,288)
Other expenditure	4.2.7	(730,169)	(645,684)		(730,169)
Loss on asset disposals	4.2.8				0
		(12,874,616)	(4,966,185)	(60,000)	(12,934,616)
Non-cash amounts excluded from operating activities		2,208,300	(16,615)		2,208,300
Amount attributable to operating activities		(1,253,420)	4,004,044	18,750	(1,234,670)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4.3.1	1,901,469	800,459		1,901,469
Purchase land held for resale	4.4.1				0
Purchase investment property					0
Purchase land and buildings	4.4.2				0
Purchase plant and equipment	4.4.3	(538,000)	(147,553)	(100,000)	(638,000) ▲
Purchase furniture and equipment	4.4.4				0
Purchase and construction of infrastructure-roads	4.4.5	(1,251,210)	(611,879)		(1,251,210)
Purchase and construction of infrastructure-other	4.4.6				0
Purchase of right of use assets					0
Purchase of investments	4.4.7				0
Proceeds from self supporting loans	4.3.6				0
Proceeds from disposal of assets	4.3.2				0
Proceeds from sale of investments	4.3.4				0
		112,259	41,027	(100,000)	12,259
Non-cash amounts excluded from investing activities		0	0		0
Amount attributable to investing activities		112,259	41,027	(100,000)	12,259
FINANCING ACTIVITIES					
Repayment of debentures	4.4.8				0
Principal elements of finance lease payments					0
Proceeds from new borrowings	4.3.3				0
Proceeds from new leases liabilities					0
Advances of self supporting loans	4.4.9				0
Proceeds from advances	4.3.5				0
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,007,228)			(1,007,228)
Transfers from cash backed reserves (restricted assets)	4.5.11	400,000	90,000		490,000 ▼
Amount attributable to financing activities		(607,228)	90,000	0	(517,228)
Budget deficiency before general rates		(1,748,389)	4,045,071	8,750	(1,739,639)
Estimated amount to be raised from general rates	4.5.1	1,755,778	1,749,703		1,755,778
Closing funding surplus/(deficit)	3 (c)	7,389	5,794,774	8,750	16,139 ▲

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 of Christmas Island to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

Rounding off figures

All figures shown in this budget review are rounded to the nearest dollar.

2022-23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

Judgements, estimates and assumptions

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

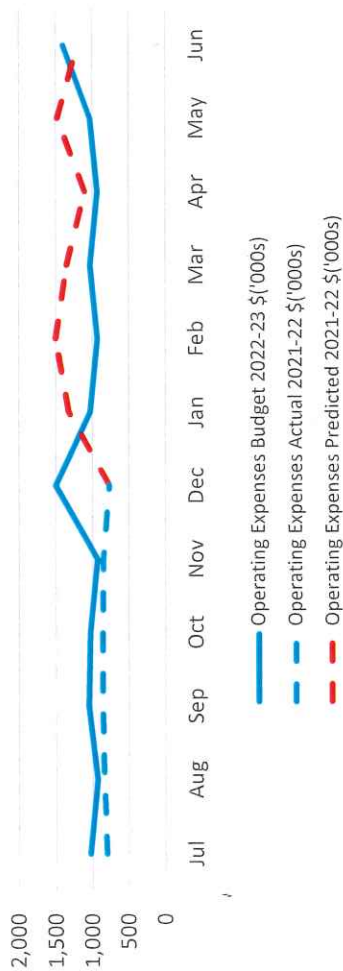
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

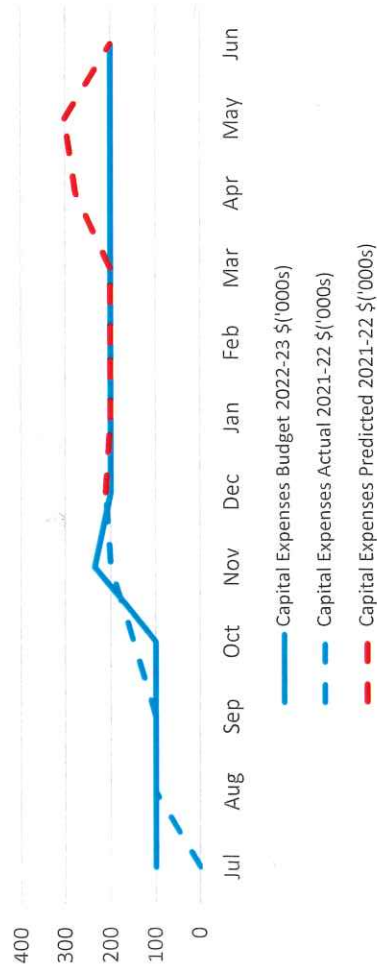
- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

2. SUMMARY GRAPHS - BUDGET REVIEW

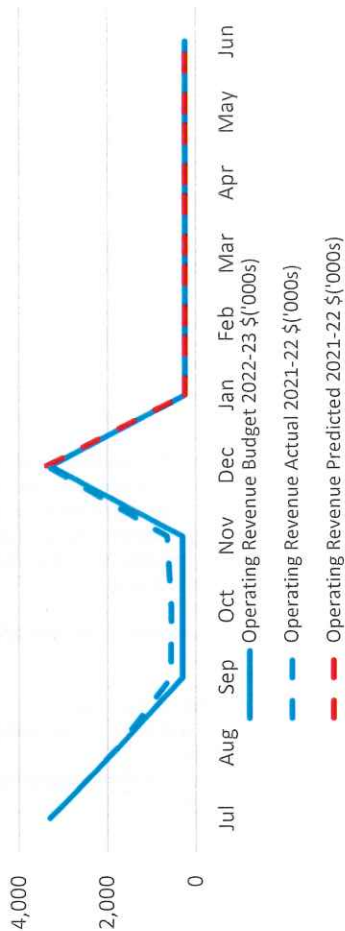
Operating Expenses



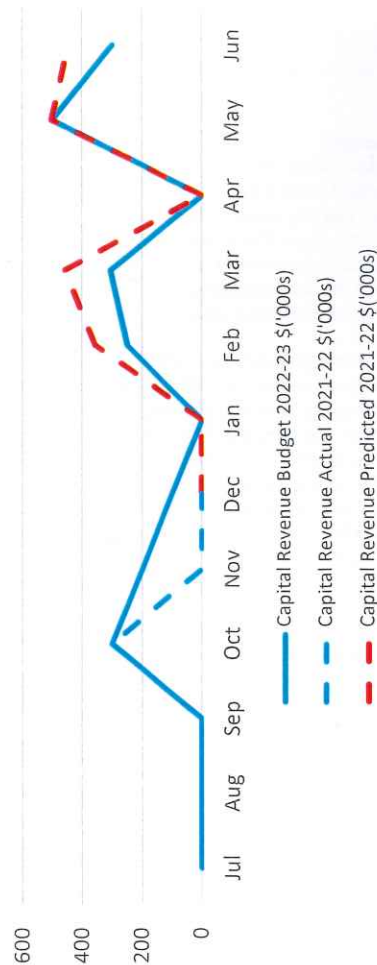
Capital Expenditure



Operating Revenue



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Add: Loss on asset disposals
Add: Change in accounting policies
Add: Depreciation on non-current assets

Non-cash amounts excluded from operating activities

Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 31 December 2022
		\$	\$
		0	(16,615)
(24)	14,844	0	0
	7,313		
2,208,300	1,145,522	2,208,300	0
2,208,276	1,167,679	2,208,300	(16,615)

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability
Less: Grants, subsidies and contributions for assets received in-kind
Less: Movement in provisions for capital expenditure
Add: Property, plant and equipment received in-kind
Add: Infrastructure received in-kind

Non cash amounts excluded from investing activities

0	0	0	0
0	0	0	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash
Less : Current assets not expected to be received at end of year
Add: Long term borrowings
Add: Provisions - employee
Add: Contract liability not expected to cleared at end of year
Add: Change in accounting policy

Total adjustments to net current assets

(5,426,927)	(4,818,699)		(4,818,699)
(185,014)	(185,014)		
0	0	0	0
1,708,348	1,708,513	0	2,132,513
(3,902,593)	(3,295,200)	0	(2,686,186)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted
Cash restricted
Cash - restricted unspent borrowings
Financial assets - unrestricted
Financial assets - restricted reserves
Receivables - rates and rubbish
Receivables - other
Other current assets
Contract assets
Inventories

356,224	1,711,511		5,920,663
5,757,673	4,818,698		4,818,699
21,342			
171,611	171,611		190,262
	29,118		212,016
			27,590
547,730	547,730		667,119
6,854,580	7,278,668	0	11,836,349

Less: current liabilities

Payables
Contract liabilities
Unspent non-operating grants
Unspent contribution provision
Lease liabilities
Long term borrowings
Provisions

(480,032)	(479,851)		(662,088)
(331,746)	(331,746)		(393,438)
(2,132,820)	(2,132,513)		(2,132,513)
(2,944,598)	(2,944,110)	0	(3,188,039)

Net current assets

3,909,982	4,334,558	0	8,648,310
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Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

(3,902,593)	(3,295,200)	0	(2,686,186)
7,389	1,039,358	0	5,962,124

Liquidity Over the Year



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible 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.

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Christmas Island prior to the end of the financial year that are unpaid and arise when the Shire of Christmas Island becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

The Shire of Christmas Island's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Christmas Island's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Christmas Island has a 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.

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

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 SPECIFIED AREA RATES		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Increase in Financial Assistance Grant 22/23	70,321	
4.1.3 FEES AND CHARGES		
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
4.1.5 SERVICE CHARGES		
4.1.6 INTEREST EARNINGS		
4.1.7 OTHER REVENUE		
4.1.8 PROFIT ON ASSET DISPOSAL		
Predicted Variances Carried Forward	70,321	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	70,321	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
4.2.2 MATERIAL AND CONTRACTS		
Local Planning Strategy & Community Plan	(60,000)	
4.2.3 UTILITY CHARGES		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
4.2.5 INTEREST EXPENSES		
4.2.6 INSURANCE EXPENSES		
4.2.7 OTHER EXPENDITURE		
4.2.8 LOSS ON ASSET DISPOSAL		
Predicted Variances Carried Forward	10,321	0

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	10,321	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
4.3.3 PROCEEDS FROM NEW DEBENTURES		
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
4.3.5 PROCEEDS FROM ADVANCES		
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Predicted Variances Carried Forward	10,321	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	10,321	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
Refurbish Kitchen and associated upgrades to 30 Seview Drive	(100,000)	
4.4.3 PLANT AND EQUIPMENT		
4.4.4 FURNITURE AND EQUIPMENT		
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
4.4.7 PURCHASES OF INVESTMENT		
4.4.8 REPAYMENT OF DEBENTURES		
4.4.9 ADVANCES TO COMMUNITY GROUPS		
Predicted Variances Carried Forward	(89,679)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
Permanent Timing

Predicted Variances Brought Forward (89,679) 0

4.5 OTHER ITEMS

4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Transfer from Housing Reserve for 30 Seaview Drive refurbishment 90,000

4.5.1 RATE REVENUE

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

8,429

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)

Total Predicted Variances as per Annual Budget Review

8,750 0

5. BUDGET AMENDMENTS

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

[illegible]



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 7 February 2023
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - December 2022
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	3 January 2023
AUTHOR	Kim Chua, DFA
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council approves the expenditure as presented in December 2022 Schedule of Accounts

BACKGROUND

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

Outstanding creditors as at 31 December 2022: **\$ 69,786.95**

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 - December 2022

“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 7 February 2023
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – December 2022
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	3 January 2023
AUTHOR	Kim Chua; DFA
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of December 2022 for the Municipal Fund.

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 a 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.

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 - Municipal Fund 31 December 2022.

SHIRE OF CHRISTMAS ISLAND

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 December 2022 TO 31 December 2022

FM Reg 34

FM Reg 22 (1) (d)

		NOTE		31-Dec 2022 Y-T-D Actual \$	31-Dec 2022 Y-T-D Budget \$	2022/23 Budget \$	Variances Budget to Actual Y-T-D %	>10% & >\$10,000
Operating								
Revenues/Sources								
General Purpose Funding	3	1		8,929,690	8,898,950	8,873,804	-0.35%	30,740
Governance		2		23,089	11,544	5,000		
Law, Order, Public Safety		3		369	450	900		
Health		4		12,101	9,725	19,450		
Welfare		5		1,127	5,490	10,979		
Housing		6		7,393	5,333	16,000		
Community Amenities	3	7		675,985	545,112	778,732	-24.01%	130,873
Recreation and Culture		8		50,686	605,367	165,100		
Transport		9		759,556	773,796	2,134,610		
Economic Services		10		16,716	16,240	32,480		
Other Property and Services		11		19,882	7,070	14,140		
				10,496,594	10,879,077	12,051,195		
(Expenses)/(Applications)								
General Purpose Funding	3	12		(76,881)	(81,222)	(162,443)		
Governance	3	13		(517,077)	(511,960)	(930,837)		
Law, Order, Public Safety		14		(99,767)	(101,554)	(243,730)		
Health		15		(66,146)	(74,741)	(179,379)		
Welfare		16		(290,603)	(297,392)	(713,741)		
Housing		17		(90,376)	(95,419)	(190,838)		
Community Amenities		18		(746,218)	(748,745)	(2,139,270)		
Recreation & Culture		19		(840,259)	(854,271)	(2,682,812)		
Transport		20		(1,772,197)	(1,965,094)	(4,716,226)	9.8%	-192,898
Economic Services		21		(46,226)	(79,599)	(238,797)	41.9%	-33,373
Other Property and Services		22		(417,297)	(298,387)	(596,773)	-39.9%	118,911
				(4,963,048)	(5,108,383)	(12,794,846)	9.72%	-145,335
Adjustments for Non-Cash								
(Revenue) and Expenditure								
Profit/(Loss) on Asset Disposals		23		0	0	0		
Leave Accruals		24		0	0	0		
Movement in accrual interests				0	0	0		
Depreciation on Assets		25		1,100,128	1,104,138	2,208,276		
Capital Revenue and (Expenditure)								
Purchase Property, Plant & Equipment		26		(147,553)	(159,333)	(538,000)	7.4%	-11,780
Purchase Infrastructure Assets - Roads	3	27		(611,879)	(784,938)	(1,251,210)	22.0%	-173,059
Proceeds from Disposal of Assets		28		-	-	0		
Transfers to Reserves (Restricted Assets)		29		-	(1,007,228)	(1,007,228)		
Transfers from Reserves (Restricted Assets)		30		90,000	400,000	400,000		
Grants		31		-	-	-		
ADD				1,030,930	1,030,930	1,030,930		
LESS				5,962,124	6,414	7,697		
				1,764,050	1,755,778	-	1,755,778	
Amount Raised from Rates								

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

SHIRE OF CHRISTMAS ISLAND

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 December 2022 TO 31 December 2022

	31-Dec 2022 Actual \$	Brought Forward 01-Jul \$
Note 1. NET CURRENT ASSETS		
FM Reg 34 (2)(a) Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	5,920,663	1,005,729
Cash - Restricted	4,818,699	4,585,316
Receivables	400,849	677,304
Inventories	667,119	832,279
Other Financial Assets	27,590	31,610
	11,834,919	7,132,238
LESS: CURRENT LIABILITIES		
Payables and Provisions	(1,054,097)	(1,755,865)
	10,780,822	-
		5,376,373
Less: Cash - Reserves - Restricted	(4,818,699)	(4,585,316)
Less: Cash - Restricted/Committed	-	0
NET CURRENT ASSET POSITION	5,962,124	791,057

Note 2. CURRENT RATIO		
Current Assets	11,834,919	11.23 : 1
Current Liabilities	1,054,097	
QUICK RATIO		
Current Assets - (Restricted Assets + Inventories)		
Current Liabilities		
11,834,919 - (4,818,699 + 667,119)		6.02 : 1
1,054,097		
Ratios greater than one indicates that Council has sufficient current assets to meet its short term current liabilities.		

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 December 2022 TO 31 December 2022

Note 3. VARIANCES

FM Reg 34 (2)(b) **Variances greater than 10% and \$ 10,000 were due to:**

General Purpose	OPERATING REVENUE	
Comm Amenities	0.4% above budget	Grants were slightly higher than budgeted
	24.7% above budget estimate	Garbage charges- Profiling of receipts

All programs	OPERATING EXPNDITURE	
	Majority of Programs Under Budget	9.7% under budget

	CAPITAL INCOME	
Grants	Less than budgeted capital purchases or unprocessed	Timing differences

	CAPITAL EXPENDITURE	
Infrastructure Assets - Roads	Under budget by 22%	
Property, Plant & Equipment Infrastructure Assets	Under budget by 7.4%	



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 7 February 2023
AGENDA REFERENCE	10.2.3
SUBJECT	Financial Statements – January 2023
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	1 February 2023
AUTHOR	Kim Chua; DFA
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of January 2023 for the Municipal Fund.

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 a 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.

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

10.2.3.1 Financial Statements - Municipal Fund 31 January 2023.

SHIRE OF CHRISTMAS ISLAND

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2022 TO 31 JANUARY 2023

FM Reg 34
FM Reg 22 (1)(d)

		NOTE	31-Jul 2022 Y-T-D Actual \$	31-Jul 2022 Y-T-D Budget \$	2022/23 Budget \$	Variances Budget to Actual Y-T-D %	>10% & >\$10,000
<u>Operating</u>							
Revenues/Sources							
3	General Purpose Funding	1	3,053,826	739,484	8,873,804	41.30%	2,314,342
	Governance	2	62	417	5,000		
	Law, Order, Public Safety	3	46	75	900		
	Health	4	7,886	1,621	19,450		
	Welfare	5	228	167	2,000		
	Housing	6	600	1,333	16,000		
	Community Amenities	7	87,018	64,894	778,732	34.1%	22,124
	Recreation and Culture	8	4,308	13,758	165,100		
	Transport	9	178,135	177,634	2,131,610		
	Economic Services	10	2,712	2,707	32,480		
	Other Property and Services	11	1,144	1,178	14,140		
			3,335,965	1,003,268	12,039,216		
(Expenses)/(Applications)							
3	General Purpose Funding	12	(8,923)	(13,537)	(162,443)		
	Governance	13	(274,280)	(246,221)	(984,885)		-28,059
	Law, Order, Public Safety	14	(8,731)	(17,311)	(243,730)		
	Health	15	(8,935)	(14,948)	(179,379)		
	Welfare	16	(37,873)	(47,117)	(706,762)		
	Housing	17	(13,295)	(15,903)	(190,838)		
	Community Amenities	18	(100,072)	(178,517)	(2,142,207)		78,445
	Recreation & Culture	19	(91,191)	(99,720)	(2,642,576)		
	Transport	20	(167,550)	(170,937)	(4,786,228)		
	Economic Services	21	(70)	(19,900)	(238,797)		19,830
	Other Property and Services	22	(249,485)	(238,709)	(596,773)		
			(960,405)	(1,062,821)	(12,874,618)		
<u>Adjustments for Non-Cash</u>							
<u>(Revenue) and Expenditure</u>							
3	Profit/(Loss) on Asset Disposals	23	0	0			
	Leave Accruals	24	0	0			
	Movement in accrual interests		0	0			
	Depreciation on Assets	25	0	0			
<u>Capital Revenue and (Expenditure)</u>							
3	Purchase Property, Plant & Equipment	26	-	-			
	Purchase Infrastructure Assets - Roads	27	-	-			
	Proceeds from Disposal of Assets	28	-	-			
	Transfers to Reserves (Restricted Assets)	29	-	-			
	Transfers from Reserves (Restricted Assets)	30	-	-			
	Grants	31	-	-			
ADD Net Current Assets July 1 B/Fwd		1		-			
LESS Net Current Assets Year to Date		1		-			
Amount Raised from Rates				-			

FM Reg 32(d)

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

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2022 TO 31 JANUARY 2023

44773 2022 Actual \$	Brought Forward 1-Jul \$
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Note 1.

NET CURRENT ASSETS

FM Reg 34 (2)(a) **Composition of Estimated Net Current Asset Position**

CURRENT ASSETS

Cash - Unrestricted	1,711,511	1,005,729
Cash - Restricted	4,818,699	4,585,316
Receivables	172,114	677,304
Inventories	547,730	832,279
Other Financial Assets	24,386	31,610
	7,274,440	7,132,238

LESS: CURRENT LIABILITIES

Payables and Provisions	(2,497,678)	(1,755,865)
	4,776,762	5,376,373
Less: Cash - Reserves - Restricted	(4,818,699)	(4,585,316)
Less: Cash - Restricted/Committed	(51)	0
NET CURRENT ASSET POSITION	(41,988)	791,057

Note 2.

CURRENT RATIO

Current Assets	7,274,440	2.91 : 1
Current Liabilities	2,497,678	

QUICK RATIO

<u>Current Assets - (Restricted Assets + Inventories)</u>		
Current Liabilities		
7,274,440	- (4,818,699 + 547,730)
		2,497,678
		0.76 : 1

Ratios greater than one indicates that Council has sufficient current assets to meet its short term current liabilities.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2022 TO 31 JANUARY 2023

Note 3.

VARIANCES

FM Reg 34 (2)(b) **Variances greater than 10% and \$ 10,000 were due to:**

OPERATING REVENUE		
General Purpose	41.3% above budget estimate	Transfer of a capital payment to Non Operating Grants
Comm Amenities	34.1% above budget estimate	due to Commercial Garbage Quarterly Charges For DOIRC
Governance	0% below budget estimate	Reeimbursement for Employee Incentive training scheme & apprentice subsidy grant
OPERATING EXPNDITURE		
	Majority of Programs Under Budget	
Other Property Services	38.4% above budget	Mainly due to increased employee, plant and overhead costs
CAPITAL INCOME		
Grants	67.8% above budget estimates	due to reallocation of MOU from Fees & Charges to Grants
CAPITAL EXPENDITURE		
Property, Plant & Equipment	Well under budget	
Infrastructure Assets	Well under budget due to LRCIP 3 Projects	