

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council Wednesday, 29 October 2025

I hereby give notice that an Ordinary Meeting of Council will be held on

Date: Wednesday, 29 October 2025

Time: 4:00PM

Location: Council Chambers

Shire Administration

Building Lot 256 Jalan Bunga Melati

Home Island

David Tombs

Acting Chief Executive Officer

Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received. Any plans or documents contained in this document may be subject to copyright law provisions (Copyright Act 1968, as amended) and the express permission of the copyright owner(s) should be sought prior to the reproduction.

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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Nil

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Nil

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Nil

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- 1 OPENING/ANNOUNCEMENTS OF VISITORS**
- 2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
- 3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4 PUBLIC QUESTIONS TIME**

In accordance with section 5.24(1) (a) of the Local Government Act 1995, time is allocated for questions to be raised by members of the public, as follows:

(1) The minimum time to be allocated for the asking of and responding to questions raised by members of the public at ordinary meetings of councils and meetings referred to in regulation 5 is 15 minutes.

(2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Pursuant to regulation 7(4) (a) of the Local Government (Administration) Regulations 1996, questions from the public must relate to a matter affecting the local government.

In accordance with section 5.25 (1)(f) of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 regulation 11(e) a summary of each question raised by members of the public at the meeting and a summary of the response to the question will be included in the minutes of the meeting.

Where a question is taken on notice at the meeting, a summary of the response to the question will be included in the agenda for the following Council meeting.

5 LEAVE OF ABSENCE

The Local Government Act 1995 (Section 2.25) provides that a Council may, by resolution, grant leave of absence to a member for Ordinary Council Meetings. A member who is absent, without first obtaining leave of the Council, throughout three consecutive Ordinary meetings of the Council is disqualified from continuing his or her membership of the Council. Disqualification from membership of the Council for failure to attend Ordinary Meetings of the Council will be avoided so long as the Council grants leave prior to the member being absent. The leave cannot be granted retrospectively. An apology for non-attendance at a meeting is not an application for leave of absence.

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 08 October 2025

OFFICER RECOMMENDATION - ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 08 OCTOBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

7.2 Special Council Meeting - 22 October 2025

OFFICER RECOMMENDATION - ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 22 OCTOBER 2025 AS PRESENTED IN ATTACHMENT 7.2 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 8 October 2025

Disclaimer

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Being proactive and enabling the outcomes.

Be creative and think outside the square.

Order of Business

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Nil

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1 Opening/Announcements of visitors

The Presiding member declared the meeting open at 4:05pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Deputy President: Cr I Minkom

Councillors: Cr A Badlu
Cr T Lacy
Cr A Young

Officers: David Tombs, Acting Chief Executive Officer
Ibrahim Macrae, Manager Governance Risk and Planning
Luluilmaknun Sloan, Coordinator Infrastructure
Amallia Alim, Governance Administration Officer

Guests: Nil

Public: 1

Apologies: Cr A Minkom
Cr S Knight
Cr O Sloan

Approved Leave of Absence: Nil

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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Where a question is taken on notice at the meeting, a summary of the response to the question will be included in the agenda for the following Council meeting.

Nil

5 LEAVE OF ABSENCE

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5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
NIL		

5.2 APPLICATION FOR LEAVE OF ABSENCE

APPLICATION FOR LEAVE OF ABSENCE

RESOLUTION OCM/25/001

MOVED: CR A BADLU

SECONDED: CRT LACY

THAT COUNCIL APPROVES CR A YOUNG LEAVE REQUEST FOR THE PERIOD FROM 14 NOVEMBER 2025 TO 22 DECEMBER 2025.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

OFFICER RECOMMENDATION

THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING OF 27 AUGUST 2025 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

OFFICER RECOMMENDATION

THAT THE MINUTES OF THE EXTRAORDINARY COUNCIL MEETING OF 4 SEPTEMBER 2025 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

OFFICER RECOMMENDATION

THAT THE MINUTES OF THE EXTRAORDINARY COUNCIL MEETING OF 24 SEPTEMBER 2025 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

OFFICER RECOMMENDATION

THAT THE MINUTES OF THE EXTRAORDINARY COUNCIL MEETING OF 26 SEPTEMBER 2025 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

THE FOLLOWING ITEMS WERE DEALT WITH 'EN BLOC'.

- 7.1 ORDINARY COUNCIL MEETING HELD ON 27 AUGUST 2025 – ATTACHMENT 7.1**
- 7.2 SPECIAL COUNCIL MEETING HELD ON 02 SEPTEMBER 2025 – ATTACHMENT 7.2**
- 7.3 SPECIAL COUNCIL MEETING HELD ON 24 SEPTEMBER 2025 – ATTACHMENT 7.3**
- 7.4 SPECIAL COUNCIL MEETING HELD ON 26 SEPTEMBER 2025 – ATTACHMENT 7.4**

RESOLUTION OCM/25/002

MOVED: CR A YOUNG

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RESOLVES THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 27 AUGUST 2025, THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 04 SEPTEMBER 2025, THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 24 SEPTEMBER 2025 AND THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 26 SEPTEMBER 2025 AS PRESENTED BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

Councillors are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Governance and Risk Coordinator for inclusion in the Disclosures Register.

Name	Item No.	Interest	Nature
NIL			

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 SAFETY BARRIERS FOR PRIVATE SWIMMING AND SPA POOLS IN EXCLUDED AREAS

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

☒	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To consider extending the requirement for safety barriers around private swimming and spa pools to all areas within the Shire of Cocos (Keeling) Islands and to inform the Department of Local Government, Industry Regulation and Safety of Council's decision.

BACKGROUND

Under the Building Regulations 2012, the Shire of Cocos (Keeling) Islands (CKI) is classified under "All other Districts," meaning pool enclosures are only required within town sites.

Drowning is a leading cause of accidental death for children under five, with most incidents occurring in swimming pools. Safety barriers are a proven, effective secondary measure to prevent drowning when adult supervision is not feasible.

The Ombudsman WA report, Investigation into ways to prevent or reduce deaths of children by drowning (Nov 2017), identified excluded areas of the State as potentially high-risk and recommended considering the extension of safety barrier requirements across all areas.

Following this, the Department of Energy, Mines, Industry Regulation and Safety – Building and Energy Division has encouraged affected local governments to remove exclusions so that safety barrier requirements for existing pools apply across the entire district.

COMMENTS

The proposal will not impact current private pool owners, as all existing pools are within residential areas of West Island. Adopting the Ombudsman’s recommendation will enhance public safety in non-residential areas.

POLICY AND LEGISLATION IMPLICATIONS

- Building Act 2011 (WA) – CKI
- Building Regulations 2012 – Part 8, Division 2 – Private Swimming Pools
- Schedule 5 – Areas of State where Part 8 Division 2 applies

Currently, CKI is listed under “All other Districts,” meaning only town sites are covered.

FINANCIAL IMPLICATIONS

Nil - there are no direct financial impacts associated with adopting this recommendation.

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

S1 To provide services for the physical and mental health and wellbeing of our community.

Strategy

S1.4 Conduct audit on all Shire facilities, services and programs and ensure (where possible) universal accessibility applies

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence likelihood) x	Mitigation Action
Reputation	Following the Ombudsman’s recommendation	High	Ensure all pools have compliant safety barriers

Compliance	Preventing drowning of children under five	High	Extend safety barrier requirements across all areas
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Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

Extending the requirement for swimming pool safety barriers will not negatively affect existing pool owners and will contribute significantly to preventing drownings among children under five.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BYSIMPLE MAJORITY, RESOLVES TO FOLLOW THE OMBUDSMAN'S ADVICE TO EXTEND THE REQUIREMENT FOR SWIMMING POOL SAFETY BARRIERS TO ALL AREAS WITHIN THE LOCAL GOVERNMENT DISTRICT AND INFORMS THE DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY OF THIS RESOLUTION.

RESOLUTION OCM/25/003

MOVED: CR A YOUNG

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES TO FOLLOW THE OMBUDSMAN'S ADVICE TO EXTEND THE REQUIREMENT FOR SWIMMING POOL SAFETY BARRIERS TO ALL AREAS WITHIN THE LOCAL GOVERNMENT DISTRICT AND INFORMS THE DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY OF THIS RESOLUTION.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

10.2 GOVERNANCE, RISK AND PLANNING

Nil

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 SCHEDULE OF ACCOUNTS PAID - AUGUST 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:
10.3.1.1 - Credit Card Transactions
10.3.1.2 - Fuel Transactions
10.3.1.3 - Accounts for Payment

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☒	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the period August 2025, as required by the *Local Government (Financial Management) Regulations 1996*.

RELEVANT DOCUMENTS

Available for viewing at the meeting.

Nil

BACKGROUND

The exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid is to be provided to Council, where such delegation is made.

COMMENTS

The following table summarises the payments for the period by payment type, with further details of the accounts paid contained within Attachment 10.3.1.3.

Payment Type	Amount (\$)
EFT #11705- #11788	\$861,797.73
Cheque From 11779 – 11782	\$9,552.47
Direct Payments	\$69,301.17
Total	\$940,651.37

Contained within Attachment 10.3.1.1, 10.3.1.2 and 10.3.1.3 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATION IMPLICATIONS

The schedule of accounts paid is submitted in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L2 To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community

Strategy

L2.1 Responsible financial management utilizing resources to meet legislative requirements and community expectations

Nil

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	That budget allocations are significantly exceeded	Moderate (6)	Variances are monitored and highlighted to Council monthly for corrective action.
Reputation	The accounts paid report is open to public scrutiny.	Low (3)	Procedures in place to ensure all expenditure is justifiable.
Compliance	The report is to be presented to Council in order to comply with relevant legislation	Low (3)	There are processes in place to ensure compliance with legislation.
Fraud	That the report is manipulated.	Low (3)	Interim and end of year audits along with sequence checks

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

It is recommended that Council receives the reports provided for the period August 2025.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996* RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE PERIOD AUGUST 2025 TALLING \$940,651.37 AS CONTAINED IN ATTACHMENT 10.3.1.3.
- RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND 10.3.1.2.

RESOLUTION OCM/25/004**MOVED: CR T LACY****SECONDED: CR A YOUNG****THAT COUNCIL, BY SIMPLE MAJORITY:**

- 1. PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996* RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE PERIOD AUGUST 2025 TOTALLING \$940,651.37 AS CONTAINED IN ATTACHMENT 10.3.1.3.**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND 10.3.1.2.**

THE MOTION WAS PUT AND DECLARED CARRIED 4/0**FOR:** CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG**AGAINST:** NIL

Detailed Credit Card Transaction - August 2025			
Date	Name	Description	Amount
Credit Card - Governance & Risk Co-ordinator			
29.07.2025	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 110.00
29.07.2025	SP Yeti Australia	Yeti Australia - Departing Gift for Thomas Battcher	\$ 300.00
01.08.2025	Cocos Island Co-operative Society	Cocos Co-operative Society - Hardware Store-Fuel	\$ 364.56
01.08.2025	Virgin Australia	Virgin Australia-Ibrahim Macrae - WALGA Convention 2025	\$ 1,911.92
01.08.2025	Virgin Australia	Virgin Australia-Cr Young - WALGA Convention 2025	\$ 1,911.92
01.08.2025	Virgin Australia	Virgin Australia-Cr Badlu - WALGA Convention 2025	\$ 1,911.92
05.08.2025	Virgin Australia	Virgin Australia-Cr Knight - WALGA Convention 2025	\$ 1,911.92
06.08.2025	AMSA Online payment	AMSA Online Payment - Shire Boat Operational Renewel License	\$ 239.00
06.08.2025	Kailis Bros Fish Café	Kailis Bros - CEO Recruitment Interview	\$ 406.08
07.08.2025	Virgin Australia	Virgin Australia - Annual Airfare Entitlement for Saifullah Zaitol and Amalia Alim	\$ 3,015.92
07.08.2025	Virgin Australia	Virgin Australia - Cr Tony Lacy - CEO Recruitment Interview	\$ 1,467.58
08.08.2025	Cocos Island Co-operative Society	Cocos Co-operative Society - Hardware Store-Small Tools	\$ 74.00
08.08.2025	Cocos Island Co-operative Society	Cocos Co-operative Society - Hardware Store - Fuel C1935 Fisheries	\$ 29.61
09.08.2025	Crown Promanade Perth	Crown Promanade -CR Tony Lacy - CEO Recruitment Interview	\$ 1,321.02
11.08.2025	Kailis Bros Fish Café	Kailis Bros - CEO Recruitment Interview	\$ 448.21
11.08.2025	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 19.00
12.08.2025	Crown Metropol Perth	Crown Promanade -CR Aindil Minkom - CEO Recruitment Interview	\$ 1,735.73
12.08.2025	Crown Metropol Perth	Crown Promanade -Fazian Zainal - CEO Recruitment Interview	\$ 1,573.89
14.08.2025	Cocos Island Co-operative Society	Cocos Island Co-operative Society - Hardware Store Small Tools	\$ 125.50
15.08.2025	Cocos Island Co-operative Society	Cocos Island Co-operative Society - Hardware Store-Fuel	\$ 1,049.54
18.08.2025	Kelapa Pulu	Kelapa Pulu - Kettle	\$ 68.00
	Total		\$ 19,995.32
Date	Name	Description	Amount
Credit Card - Manager of Finance and Corporate Service			
04.08.2025	Pulu Connect	Phone Account	\$50.75
13.08.2025	Cocos Island Co-operative Society	Community Event Provisions	\$229.65
15.08.2025	Shamroks Supermarket	Community Event Provisions	\$48.00
18.08.2025	Shamroks Supermarket	Office Supplies	\$31.00
21.08.2025	Holiday Inn Perth CBD	Holiday Inn Perth -Walga Convention - Cr Young	\$284.30
21.08.2025	Holiday Inn Perth CBD	Holiday Inn Perth -Walga Convention - Cr Knight	\$284.30
21.08.2025	Holiday Inn Perth CBD	Holiday Inn Perth - Walga Convention - Cr Badlu	\$318.95
21.08.2025	Virgin Australia	Flight Changes Fee	\$7.00
	Total		\$1,253.95
Date	Name	Description	Amount
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended August 2025			\$ 21,249.27

Detailed Fuel Card Transactions for July 2025 (paid in August 2025)						
Date	Card Number	Registration	Product	Quantity	Per Litre	Total
31.07.2025	7034301108997898	C1897	DIESEL	59.82	\$ 2.73	\$ 163.15
29.07.2025	7034303113549169	N/A	UNLEADED 95	44.33	\$ 2.69	\$ 119.29
29.07.2025	7034301108997906	C1898	DIESEL	63.37	\$ 2.73	\$ 172.83
28.07.2025	7034301108998433	C1454	DIESEL	160	\$ 2.73	\$ 436.36
24.07.2025	7034301108998433	C1454	DIESEL	90.15	\$ 2.73	\$ 245.86
24.07.2025	7034301108998433	C1454	DIESEL	400	\$ 2.73	\$1,090.91
23.07.2025	7034301108998433	C1454	DIESEL	130.82	\$ 2.73	\$ 356.78
18.07.2025	7034301108997898	C1897	DIESEL	57.83	\$ 2.73	\$ 157.72
18.07.2025	7034301108998433	C1454	DIESEL	450	\$ 2.73	\$1,227.27
17.07.2025	7034301108997906	C1898	DIESEL	62.95	\$ 2.73	\$ 171.68
11.07.2025	7034301108998433	C1454	DIESEL	450	\$ 2.73	\$1,227.27
10.07.2025	7034301108998433	C1454	DIESEL	89.51	\$ 2.73	\$ 244.12
09.07.2025	7034301108997898	C1897	DIESEL	58.43	\$ 2.73	\$ 159.35
07.07.2025	7034303093122078	N/A	DIESEL	53.87	\$ 2.73	\$ 146.92
07.07.2025	7034301108998433	C1454	DIESEL	393.36	\$ 2.73	\$1,072.80
03.07.2025	7034301108997906	C1898	DIESEL	62.28	\$ 2.73	\$ 169.85
Total				2626.72	\$ 2.73	\$7,162.16

MINUTES OF THE ORDINARY MEETING OF COUNCIL

8 OCTOBER 2025

List of Accounts Paid Under Delegated Authority for the Month of August 2025				
Chq/EFT	Date	Name	Description	Amount
EFT11705	05/08/2025	Australian Services Union	Payroll deductions	\$ 132.50
EFT11706	05/08/2025	Australian Taxation Office	Payroll deductions	\$ 146,648.00
EFT11707	05/08/2025	Shire of Cocos (Keeling) Islands	Disbursement MVR for May 2025	\$ 1,695.32
EFT11708	06/08/2025	Atoll Air Conditioning	Installation of Daikin 2.5kw split system	\$ 2,754.28
EFT11709	06/08/2025	Accwest Pty Ltd	General accounting assistance month June 2025	\$ 990.00
EFT11710	06/08/2025	Australia Post	Postage Stamps	\$ 1,111.37
EFT11711	06/08/2025	Baked by Zahra Bakery	Catering for Council meeting 30 July 2025	\$ 240.00
EFT11712	06/08/2025	B.M Refrigeration	Remove and install new aircondition for Doctor House	\$ 2,743.00
EFT11713	06/08/2025	Boc Ltd	Container Services period 28.06.2025 to 28.07.2025	\$ 80.28
EFT11714	06/08/2025	Bureau Of Meteorology	Recovery electricity month 1 Oct 24-30.06.205	\$ 718.00
EFT11715	06/08/2025	Cocos Island Co-Operative Society Limited	Purchase item h/ware,fuel & supermarket month April 2024	\$ 5,676.00
EFT11716	06/08/2025	Christmas Island Removals	CEO Recruitment Interview-Airfares I.Minkom & F.Zainal	\$ 4,272.36
EFT11717	06/08/2025	Pulu Connect	Service:Fixed Data,Service:Corporate LAN, Service: 4G Data	\$ 825.00
EFT11718	06/08/2025	Embroidery Plus (Aust)	Purchase Shire Ranger Uniforms	\$ 1,730.00
EFT11719	06/08/2025	Focus Networks	Monthly Subscription month July 2025	\$ 8,646.77
EFT11720	06/08/2025	Freightshop	Freight charges for-Printer Toner	\$ 99.30
EFT11721	06/08/2025	Hare & Forbes Machinery House	Purchase Vernier 7 F/ADJ Mituloyo"	\$ 160.00
EFT11722	06/08/2025	Infocouncil Pty Ltd	Infocouncil Subscription	\$ 13,831.40
EFT11723	06/08/2025	Indian Ocean Group Training	First Aid Course 09.07.2025	\$ 1,000.00
EFT11724	06/08/2025	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Provision of Professional Valuation Services for-Lot 43 WI and Part Lot 103 HI	\$ 2,800.00
EFT11725	06/08/2025	Lgis Broking	LGIS Insurance period 30.06.2025 to 30.06.2026	\$ 266,919.40
EFT11726	06/08/2025	Ibrahim Macrae	Reimbursement-Phone,Water,Internet (as per contract)	\$ 706.46
EFT11727	06/08/2025	Multispares Ltd	Purchase Alternator Assy for C1483	\$ 655.61
EFT11728	06/08/2025	Territories Courier Service	Courier Service charges from 1 Edison Circuit (C1246 parts) & Making Wooden Crate	\$ 565.00
EFT11729	06/08/2025	Telstra	Telephone charge for-Hse 16 WI	\$ 117.04
EFT11730	06/08/2025	Bob Waddell & Associates Pty Ltd	Support with Synergy Rates query	\$ 1,056.00
EFT11731	08/08/2025	Tony Lacy	CEO Recruitment Interview	\$ 1,140.40
EFT11732	08/08/2025	Mhd Isa Minkom	CEO Recruitment Interview	\$ 645.40
EFT11733	08/08/2025	Aindil Minkom	CEO Recruitment Interview	\$ 645.40
EFT11734	08/08/2025	Farzian Zainal	CEO Recruitment Interview	\$ 645.40
EFT11735	15/08/2025	Circuitwest Inc	Presenter Fee for the 2025 Indian Ocean Territories Tour of	\$ 5,000.00
EFT11736	15/08/2025	6012 Pty Ltd T/as Cracipots Marine + Rural	Purchase CKI Tropical Cray Gauge	\$ 439.80
EFT11737	15/08/2025	CPM Licencing	Renewal Registration Shire Vehicle C1913	\$ 79.80
EFT11738	15/08/2025	Freightshop	Freight charges-Bulletin Board (Museum)	\$ 644.61
EFT11739	15/08/2025	Fridays Jetskis Pty Ltd	Purchase Statory Assy	\$ 709.27
EFT11740	15/08/2025	Filter Supplies (WA) Pty Ltd	Purchase Oil,Air,Fuel Filter for (C1450)	\$ 2,203.65
EFT11742	15/08/2025	LG Best Practices Pty Ltd	End of Year Payroll Services 2024/2025	\$ 4,444.00
EFT11743	15/08/2025	Local Government Professionals Australia WA	2025-2026 Young Professional Membership-Nadya Adim	\$ 136.36
EFT11745	15/08/2025	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month August 2025	\$ 297.00
EFT11746	15/08/2025	Mo Sparks Electrical	Install Exhaust Fan in Kitchen (Shire Office)	\$ 4,935.00
EFT11747	15/08/2025	Official CPM	Rent for-Hse 31 WI month July 2025	\$ 9,304.00
EFT11748	15/08/2025	Perth Scale & Slicer Service	Purchase Materials for Fisheries	\$ 2,320.00
EFT11749	15/08/2025	Road Pavement Products Pty Ltd	Purchase 20 Ltr Drums Kalfoss Stabilizer for Calciferous Soils	\$ 48,000.00
EFT11750	15/08/2025	Telstra	Mobile Phone Satellite-0147164476	\$ 70.00
EFT11751	15/08/2025	The Islanders Homestay	Accommodation p/e 01.07.2025-08.07.2025	\$ 1,540.00
EFT11752	15/08/2025	Toolmart Belmont	Purchase Item (Fisheries)	\$ 180.90
EFT11753	15/08/2025	Waste Initiatives	Purchase Eject/Compaction Ram	\$ 180.33
EFT11754	21/08/2025	Collector of Public Monies	Electricity Charges for-Shire Depot Shed Home Island	\$ 8,591.40
EFT11755	21/08/2025	Complete Building Supplies Wa	Purchase Materials Kampong Mtc	\$ 55,066.50
EFT11756	21/08/2025	Cocos Communications And IT Pty Ltd	Senior Tech Support July 2025	\$ 60,946.90
EFT11757	21/08/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract month January/February 2025	\$ 18,803.32
EFT11758	21/08/2025	Civic Legal	Professional Fees-mainly June charges	\$ 38,741.61
EFT11759	21/08/2025	Cocos Island Yatch Club	Community Funding Program	\$ 2,000.00
EFT11760	21/08/2025	Happy Jacks CKI Pty Ltd	Exit Clean Hse 31 West Island July/August 2025	\$ 2,535.00
EFT11761	21/08/2025	Couplers Malaga	Purchase Materials HI/WI Depot	\$ 1,313.55
EFT11762	21/08/2025	Cocos (K) Islands Community Resource Centre	Stationery and Conference room 16.07.25	\$ 75.00
EFT11763	21/08/2025	Dash Digital	Hosting Caretaker-August 2025	\$ 164.00
EFT11764	21/08/2025	David Chidlow	Town Planning Consultant month 1 July 2024-09 May 2025	\$ 2,100.00
EFT11765	21/08/2025	Sinead Done	Batik Competition Design 2nd Prices (Coexist)	\$ 200.00
EFT11766	21/08/2025	Department of Transport	Disbursement MVR for July 2025	\$ 21,632.80
EFT11767	21/08/2025	Focus Networks	Agreement Monthly MPS Support	\$ 449.00
EFT11768	21/08/2025	Freightshop	Freight charges for-Spare Parts for C1483	\$ 167.20
EFT11769	21/08/2025	Fire & Safety Services Co Pty Ltd	Service Inspection and Maintenance for Fire Detection	\$ 1,510.00
EFT11770	21/08/2025	Fulton Hogan	Purchase Bioblend Bulk Bag	\$ 1,320.00
EFT11771	21/08/2025	HSR Southern Cross Pty Ltd	Purchase Ultra Flasher Unit	\$ 463.00
EFT11772	21/08/2025	IT Vision	Backup for Rates EOY July 2025	\$ 1,310.40
EFT11773	21/08/2025	ReadyTech User Group WA Inc	Membership Fees for 2025/2026	\$ 385.00

MINUTES OF THE ORDINARY MEETING OF COUNCIL

8 OCTOBER 2025

EFT11774	21/08/2025	Jones Lang LaSalle Pty Ltd	Office Rent month August 2025	\$ 1,163.97
EFT11775	21/08/2025	Penelope J Yorke	Batik Competition Design 4rd Prize	\$ 100.00
EFT11776	21/08/2025	Megan Mcdonald	Batik Competition Design 1st Prize	\$ 300.00
EFT11777	21/08/2025	Metro Filters	Purchase Filters	\$ 520.00
EFT11778	21/08/2025	Office National Canning Vale	Stationery Toner Office	\$ 152.00
EFT11779	21/08/2025	Sweet As Makan	Grant Program-Business Improvement Grant	\$ 2,099.00
EFT11780	21/08/2025	Suka Dan Duka (home Island Craft Inc)	Grant Funding Program	\$ 1,395.90
EFT11781	21/08/2025	Luluilmaknun Sloan	Reimbursement,Phone,Internet Water,Power	\$ 1,085.46
EFT11782	21/08/2025	Sydney Tools Pty Ltd	Purchase Small Tools	\$ 436.00
EFT11783	21/08/2025	The Big Barge Art Centre	Grant Funding Program	\$ 904.00
EFT11784	21/08/2025	Insurance Commission of Western Australia	Disbursement MVR for July 2025	\$ 23,834.51
EFT11785	21/08/2025	Bob Waddell & Associates Pty Ltd	Assistance Providing Rates Services 17.08.2025	\$ 1,056.00
EFT11786	21/08/2025	WA Local Government Association	Association,Employee Relations,Local Law Subscriptions & LG Complete Guide	\$ 18,981.86
EFT11787	21/08/2025	Westbuild Products Pty Ltd	Purchase Materials for Road Works	\$ 2,974.94
EFT11788	21/08/2025	Zentner Shipping Pty Ltd	Freight Charges for Voyage ASC Lotti AL2503 NB August 2025	\$ 39,285.00
		Total Eftpos payments		\$ 861,797.73
11779	06/08/2025	Water Corporation	Wate & Sewerage Service Charges for-Lot 203 Jalan Edit HI & Various Properties	\$ 4,527.71
11780	21/08/2025	State Revenue Department	Disbursement MVR for July 2025	\$ 4,431.20
11781	21/08/2025	Water Corporation	Water Usage Charges for-Lot 256 HI	\$ 289.85
11782	21/08/2025	Aware Super	Superannuation contributions	\$ 303.71
		Total Cheque Payments		\$ 9,552.47
DD11647.1	10/08/2025	Australian Super	Superannuation contributions	\$ 1,902.12
DD11647.2	10/08/2025	GESB Super	Superannuation contributions	\$ 46.20
DD11647.3	10/08/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11647.4	10/08/2025	AXA Australia	Superannuation contributions	\$ 3,467.60
DD11647.5	10/08/2025	Aware Super	Superannuation contributions	\$ 8,736.05
DD11647.6	10/08/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11647.7	10/08/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 641.22
DD11647.8	10/08/2025	Rest Superannuation	Superannuation contributions	\$ 614.95
DD11647.9	10/08/2025	Australian Super	Superannuation contributions	\$ 1,298.55
DD11654.1	15/08/2025	Viva Energy Australia Ltd	Fuel Purchase July 2025	\$ 7,162.16
DD11674.1	24/08/2025	Australian Super	Superannuation contributions	\$ 2,165.89
DD11674.2	24/08/2025	GESB Super	Superannuation contributions	\$ 16.80
DD11674.3	24/08/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11674.4	24/08/2025	AXA Australia	Superannuation contributions	\$ 3,417.32
DD11674.5	24/08/2025	Aware Super	Superannuation contributions	\$ 9,653.15
DD11674.6	24/08/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11674.7	24/08/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 640.06
DD11674.8	24/08/2025	Rest Superannuation	Superannuation contributions	\$ 978.93
DD11674.9	24/08/2025	Australian Super	Superannuation contributions	\$ 1,292.84
DD11685.1	27/08/2025	Mastercard	See Attachments	\$ 19,995.32
DD11687.1	27/08/2025	Mastercard	See Attachments	\$ 1,253.95
DD11647.10	10/08/2025	Australian Super	Superannuation contributions	\$ 131.26
DD11647.11	10/08/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11674.10	24/08/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11674.11	24/08/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
310825	25/08/2025	CLICKSUPER - CLICKSUPER FEES	CLICKSUPER FEES	\$ 27.28
		Total Direct Debit Payment		\$ 69,301.17
		Total Transaction for the Month of August 2025		\$ 940,651.37

10.3.2 MONTHLY FINANCIAL REPORT – AUGUST 2025

FILE NUMBER:

AUTHOR: David Tombs, Acting Chief Executive Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - Monthly Financial Report - August 2025

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☒	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

The purpose of this report is to provide the monthly financial report for July 2025, which includes rating, investment, reserve, debtor, and general financial information to Elected Members in accordance with Section 6.4 of the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

The reporting of monthly financial information is a requirement under section 6.4 of the *Local Government Act 1995 (WA) (CKI)*, and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* and provides oversight of the Shire's finances to Council.

COMMENTARY

The period of review is the 2 months ended 31 August 2025.

It is generally regarded that, unless something significant and unforeseen has occurred, monthly financial reporting for the first 3 months of a financial year is not particularly useful (compared to the other months). The first 3 months of a financial year can be heavily influenced by timing differences of, for example, suppliers providing their invoices to the Shire.

Further, as the 2024/25 financial year figures have yet to be audited, 'opening figures' may change.

Income for the year to date is:

- | | |
|----------------------|--------|
| • Operating Revenues | \$1.5m |
| • Capital Revenues | \$0.0m |
| • Total | \$1.5m |

(Note: cash receipts for the year to date are higher but due to the accounting treatment of the .CC Revenue, some receipts have been recorded as revenue in 2024/25)

The Income budget for the same period was \$2.8m, resulting in an overall Income budget variance of \$1.3m. Note 3 provides further analysis of this variance, which is mainly due to \$1.6m of budgeted income being recorded in June 2025 (ie a timing difference)

Council's expenditure for the period is summarised in the following table:

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$1.3m	\$1.7m	\$0.4m
Excluding Depreciation	\$1.1m	\$1.5m	\$0.4m
Depreciation	\$0.2m	\$0.2m	\$0.0m
Capital Expenditure	\$0.0m	\$0.3m	\$0.3m

Details of all material variances against the current budget are provided in the notes to the Monthly Financial Report contained within Attachment 10.3.2.1.

POLICY AND LEGISLATION IMPLICATIONS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires all Local Governments to prepare each month a Statement of Financial Activity reporting on the revenue and expenditure for the month.

Financial Management Regulation 34 also requires this statement to be accompanied by:

- a. An explanation of the composition of the net current assets, less committal assets and restricted assets;
- b. An explanation of material variances; and
- c. Such supporting information that is relevant to the Local Government

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L2 To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community

Strategy

L2.1 Responsible financial management utilizing resources to meet legislative requirements and community expectations

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	That budget allocations are significantly exceeded.	Moderate (6)	Variances are monitored and highlighted to Council on a monthly basis for corrective action.
Reputation	The monthly financial statements are open to public scrutiny.	Low (3)	Procedures in place to ensure all expenditure is justifiable.
Compliance	The report is to be presented to Council within two months in order to comply with relevant legislation.	Low (3)	There are processes in place to ensure compliance with legislation.
Fraud	That the report is manipulated.	Low (3)	Interim and end of year audits.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT-

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 August 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BYSIMPLE MAJORITY, PURSUANT TO THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.

RESOLUTION OCM/25/005

MOVED: CR A BADLU

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 AUGUST 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.**

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS**MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****For the period ended 31 August 2025*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 AUGUST 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	509,516	509,516	509,516	0	0.00%	
Rates excluding general rates	29,800	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	1,676,660	21,986	(1,654,674)	(98.69%)	▼
Fees and charges	1,095,796	290,130	348,722	58,592	20.20%	▲
Interest revenue	320,000	65,715	53,982	(11,733)	(17.85%)	
Other revenue	3,028,000	3,500	6,175	2,675	76.43%	
Proceeds from Non Current Debtor	1,100,000	275,000	526,857	251,857	91.58%	
	11,565,035	2,850,321	1,497,038	(1,353,283)	(47.48%)	
Expenditure from operating activities						
Employee costs	(4,439,210)	(833,733)	(669,589)	164,144	19.69%	▲
Materials and contracts	(3,463,550)	(477,513)	(335,846)	141,667	29.67%	▲
Utility charges	(69,787)	(15,356)	(8,398)	6,958	45.31%	
Depreciation	(1,505,875)	(235,652)	(253,297)	(17,645)	(7.49%)	
Finance costs	(500)	(80)	0	80	100.00%	
Insurance	(190,324)	(85,980)	(17,800)	68,180	79.30%	▲
Other expenditure	(1,001,021)	(12,180)	(19,782)	(7,602)	(62.41%)	
	(10,670,267)	(1,660,494)	(1,304,712)	355,782	21.43%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	235,652	253,297	17,645	7.49%	
Amount attributable to operating activities	2,366,287	1,425,479	445,623	(979,856)	(68.74%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,383,077)	(85,300)	(30,921)	54,379	63.75%	▲
Acquisition of infrastructure	(1,617,420)	(202,486)	0	202,486	100.00%	▲
Payments for intangible assets	(78,420)	0	0	0	0.00%	
	(3,078,917)	(287,786)	(30,921)	256,865	89.26%	
Amount attributable to investing activities	(2,298,917)	(287,786)	(30,921)	256,865	89.26%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(31,958)	42	0.13%	
	(6,359,986)	(32,000)	(31,958)	42	0.13%	
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,958)	42	0.13%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	4,905,230	2,580,148	110.97%	▲
Amount attributable to operating activities	2,366,287	1,425,479	445,623	(979,856)	(68.74%)	▼
Amount attributable to investing activities	(2,298,917)	(287,786)	(30,921)	256,865	89.26%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,958)	42	0.13%	
Surplus or deficit after imposition of general rates	0	3,430,775	5,287,974	1,857,199	54.13%	▲

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 (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 AUGUST 2025

	Actual 30 June 2025	Actual as at 30 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	12,451,668
Trade and other receivables	5,376,519	3,732,968
Inventories	19,792	28,635
Other assets (accrued income)	1,361,979	0
Other (GST)	0	(14,510)
TOTAL CURRENT ASSETS	16,788,048	16,198,761
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,142,788	15,013,879
Infrastructure	9,796,743	9,731,043
Intangible assets	3,000	2,830
TOTAL NON-CURRENT ASSETS	36,845,583	36,650,802
TOTAL ASSETS	53,633,631	52,849,563
CURRENT LIABILITIES		
Trade and other payables	648,797	374,589
Lease liabilities	13,229	10,901
Employee related provisions	519,296	519,296
Other provisions	50,000	50,000
TOTAL CURRENT LIABILITIES	1,231,322	954,786
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	42,004	42,004
TOTAL NON-CURRENT LIABILITIES	47,275	47,275
TOTAL LIABILITIES	1,278,597	1,002,061
NET ASSETS	52,355,034	51,847,502
EQUITY		
Retained surplus	31,757,502	31,216,477
Under Review	(1,535)	0
Reserve accounts	11,058,673	11,090,631
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	52,355,034	51,847,502

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

SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 AUGUST 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 August 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 AUGUST 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Inventories
Other assets
Assets classified as held for sale

Less: current liabilities

Trade and other payables
Lease liabilities
Employee related provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets
Under Review

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 August 2025
	\$	\$	\$
	11,017,938	10,029,758	12,451,668
	1,808,302	5,376,519	3,732,968
	12,882	19,792	28,635
	32	1,361,979	0
	0	0	(14,510)
	12,839,154	16,788,048	16,198,761
	(168,600)	(648,797)	(374,589)
	(5,270)	(13,229)	(10,901)
	(498,622)	(519,296)	(519,296)
	0	(50,000)	(50,000)
	(672,492)	(1,231,322)	(954,786)
	12,166,662	15,556,726	15,243,975
2(b)	(12,166,662)	(10,651,496)	(9,956,001)
	0	4,905,230	5,287,974

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of unspent capital grants held in reserve (under review)
- Current portion of employee benefit provisions held in reserve
- Current portion of other provisions

Total adjustments to net current assets

	(12,517,360)	(11,058,673)	(11,090,631)
	5,270	13,229	13,229
	0	0	777,453
	345,428	343,948	343,948
	0	50,000	0
2(a)	(12,166,662)	(10,651,496)	(9,956,001)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Add: Depreciation
Movement in current contract liabilities associated with restricted cash

Total non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 August 2025	YTD Actual 30 August 2025
	\$	\$	\$
	1,505,875	235,652	253,297
	(34,356)	0	0
	1,471,519	235,652	253,297

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 (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 AUGUST 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2025-26 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	(1,654,674)	(98.69%)	▼
Timing difference : Finance Assistance Grant of \$1.6m was invoiced in June so recorded in 24/25			
Fees and charges	58,592	20.20%	▲
Associated with new Watercorp billing arrangements - under review			
Proceeds from Non Current Debtor	251,857	91.58%	
.CC income (variable) exceeds Budget (which was set at a conservative level)			
Expenditure from operating activities			
Employee costs	164,144	19.69%	▲
Combination of actual budget saving (Workers Comp \$20k, Executive vacancies) and timing differences (Annual Leave budget phasing)			
Materials and contracts	141,667	29.67%	▲
Timing difference (largely) : July invoices not received until August ,August invoices received in Sept			
Insurance	68,180	79.30%	▲
Insurance costs have been posted to the wrong account - being fixed up			
Outflows from investing activities			
Acquisition of property, plant and equipment	54,379	63.75%	▲
Timing difference : delay in Capex and invoicing			
Acquisition of infrastructure	202,486	100.00%	▲
Timing difference : delay in Capex and invoicing			
Surplus or deficit at the start of the financial year	2,580,148	110.97%	▲
24/25 figures still being finalised: main cause was the \$1.6m FAG (see above)			
Surplus or deficit after imposition of general rates	1,857,199	54.13%	▲
Impact of the above variances			

SHIRE OF (COCOS) KEELING ISLANDS

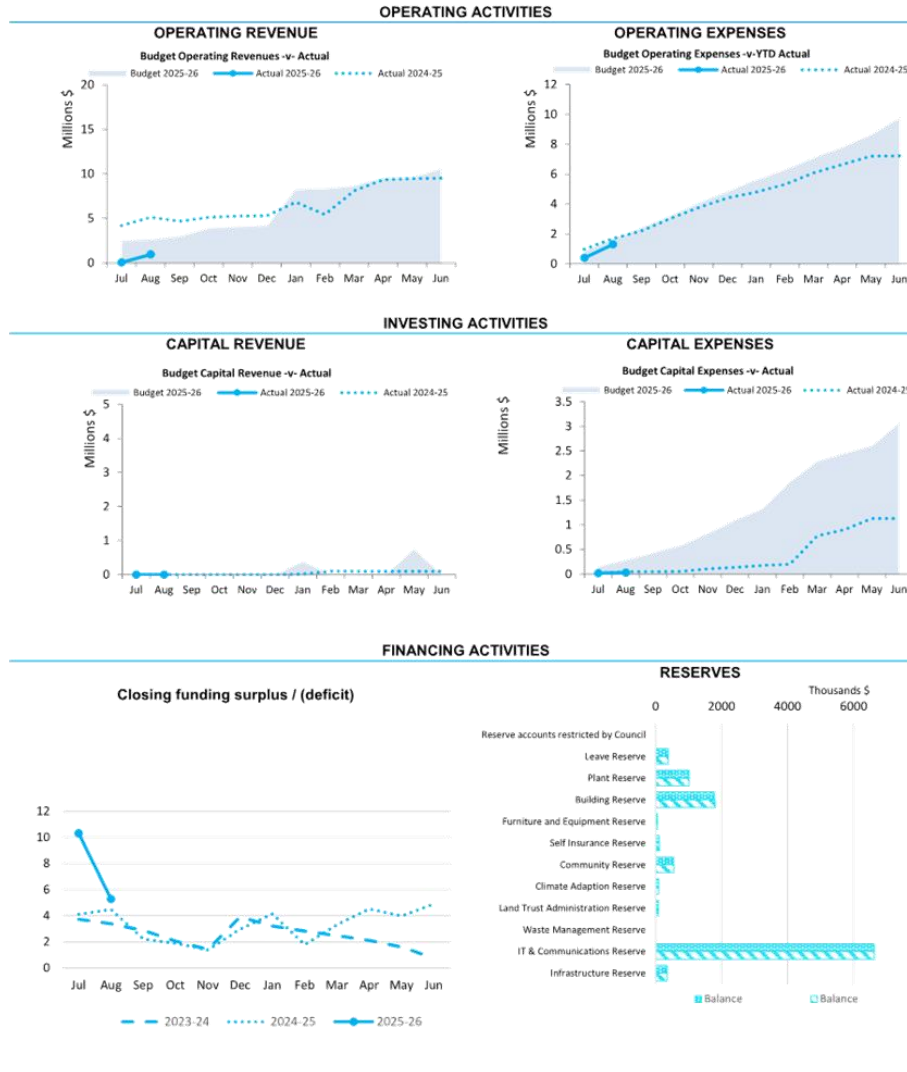
SUPPLEMENTARY INFORMATION

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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

1 KEY INFORMATION - GRAPHICAL



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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

2 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	1,361,037	3,600,631	4,961,668		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	7,490,000	7,490,000		CBA	4.09%	6/10/25
Total		1,361,037	11,090,631	12,451,668	0			
Comprising								
Cash and cash equivalents		1,361,037	11,090,631	12,451,668	0			
		1,361,037	11,090,631	12,451,668	0			

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 7 - Other assets.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

3 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	379,784	11,394	(45,750)	345,428	384,464	4,089	0	388,553
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,697	1,126	0	1,013,823
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	18,163	0	1,805,443
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	473	0	55,762
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,239	0	117,705
Community Reserve	541,796	16,254	0	558,050	549,043	5,841	0	554,884
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,027	0	97,626
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	0	0	84,083
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,252	0	0	6,619,252
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	0	0	353,500
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	31,958	0	11,090,631

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

INVESTING ACTIVITIES

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Plant and equipment	1,383,077	85,300	30,921	(54,379)
Acquisition of property, plant and equipment	1,383,077	85,300	30,921	(54,379)
Infrastructure - roads	1,617,420	202,486	0	(202,486)
Acquisition of infrastructure	1,617,420	202,486	0	(202,486)
Total of PPE and Infrastructure	3,000,497	287,786	30,921	(256,865)
Intangible asset [describe]	78,420			0
Acquisition of intangible asset	78,420	0	0	0
Total capital acquisitions	3,078,917	287,786	30,921	(256,865)
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts (not yet posted)				
Plant Reserve	813,600	0	2,777	2,777
Building Reserve	511,789	50,336	27,342	(22,994)
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	118,725	0	(118,725)
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	118,725	802	(117,923)
Capital funding total	3,078,917	287,786	30,921	(256,865)

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.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

INVESTING ACTIVITIES

4 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total					
Level of completion indicators					
		Adopted		Variance	
Account Description	Budget	YTD Budget	YTD Actual	(Under)/Over	
	\$	\$	\$	\$	
Buildings					0
■ C368 Azmie Zaitu Centre	0	0	25,716	(25,716)	
■ Minor Structures	301,996	50,336	0	50,336	
■ C267 Studio Unit Lot 198 HI	0	0	1,626	(1,626)	
Plant, Furniture and Equipment					0
■ C190 Projector Equipment/Screen	7,688	0	0	0	
■ C075 Communications and IT Upgrades	50,000	0	0	0	
■ C091 Gym HI	15,000	0	0	0	
■ C062 Minor Plant	10,000	0	0	0	
Motor Vehicles					
■ C240 C1454 - Mitsubishi MR Triton	51,250	0	1,075	(1,075)	
■ C240 C1447 - Mitsubishi Triton	51,250	0	1,702	(1,702)	
■ C240 C1448 - Mitsubishi Triton	51,250	0	0	0	
■ C224 Savage Can Am side by side	32,800	0	0	0	
■ C224 Savage Can Am Quad Bike	32,800	0	0	0	
■ C222 Excavator Hyundai R55-9	102,500	0	0	0	
■ C213 Mini Excavator	156,250	0	0	0	
■ C241 Kubota Out Front Mower	112,750	0	0	0	
■ C242 Kubota Out Front Mower	112,750	0	0	0	
TOTAL PROPERTY PLANT AND EQUIPMENT	1,683,077	85,300	30,119	55,181	
Roads					
■ Road Renewal Program	1,214,920	202,486	0	202,486	
Other					0
TOTAL INFRASTRUCTURE	1,317,420	202,486	0	202,486	
Intangible Assets					
■ Synergy Upgrades	78,420	0	0	0	
TOTAL INTANGIBLES	78,420	0	0	0	

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

OPERATING ACTIVITIES

5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment		30,000	30,000	0	0	0	0	0
		0	30,000	30,000	0	0	0	0	0

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable	30 Jun 2025	30 Aug 2025
	\$	\$
Opening arrears previous year	154,559	247,557
Levied this year	527,018	539,316
Less - collections to date	(453,245)	(99,200)
Gross rates collectable	228,332	687,673
Pensioner/Senior Rebate		
Claimable	19,225	0
Net rates collectable	247,557	687,673
% Collected	66.5%	12.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(17,830)	213,676	63,920	13,668	2,771,861	3,045,295
Percentage	(0.6%)	7.0%	2.1%	0.4%	91.0%	
Balance per trial balance						
Rates						687,673
Trade receivables						3,045,295
Other receivables						3,751
GST receivable						13,099
Allowance for impairment of receivables from contracts with customers						(16,850)
Total receivables general outstanding						3,732,968

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.

OPERATING ACTIVITIES

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

7 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual				Budget		
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$	
Gross rental value							
General Developed	0.1051	158	3,277,040	344,253	0	344,253	
Vacant	0.2085	10	53,970	11,253	0	11,253	
Business	0.1175	44	1,310,725	154,010	0	154,010	
Unimproved value							
Sub-Total		212	4,641,735	509,516	0	509,516	
Interim Rate						0	
Minimum payment							
Gross rental value							
General Developed	840	3	3,540	2,520	0	2,520	
Vacant	920	5	16,120	4,600	0	4,600	
Business	840	27	77,030	22,680	0	22,680	
Sub-total		35	96,690	29,800	0	29,800	
Gross Total		247	4,738,425	539,316	0	539,316	
Concession / Waiver						0	
Total general rates				539,316	0	539,316	

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025**

OPERATING ACTIVITIES

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Local Government General Purpose Grant	4,900,000	1,655,000	0
Jobseeker	40,000	6,660	16,760
	4,940,000	1,661,660	16,760
Contributions			
Fisheries Services	515,912	0	0
Funding agreement	27,348	0	0
MVR	90,000	15,000	0
Pest Control	0	0	5,225
	633,260	15,000	5,225
TOTALS	5,573,260	1,676,660	21,985

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
Fees and charges	538,000	538,000	89,666	77,133	(12,533)	-16%
Other revenue	102,500	102,500	17,084	54,288	37,204	NA
	640,500	640,500	106,750	131,421	24,671	
Employee costs	(210,000)	(210,000)	(34,666)	(33,727)	939	-3%
Materials and contracts	(600,000)	(600,000)	(64,498)	(72,865)	(8,367)	
Utility charges	(69,000)	(69,000)	(11,500)	(374)	11,126	-2975%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(283,332)	(287,138)	(3,806)	1%
Insurance expenses	(317,000)	(317,000)	(315,000)	(160,676)	154,324	-96%
	(2,896,000)	(2,896,000)	(708,996)	(554,780)	154,216	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	283,332	287,138	3,806	
Amount attributable to operating activities	(555,500)	(555,500)	(318,914)	(136,221)	182,693	
Payments for property, plant and equipment and infrastructure	(250,000)	(250,000)	0	0	0	NA
Closing funding surplus / (deficit)	(805,500)	(805,500)	(318,914)	(136,221)	182,693	
<i>Interfund Transfer</i>	805,500	805,500	318,914	136,220	(455,134)	
Net Closing funding surplus / (deficit)	0	0	0	(1)	(272,441)	0

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
Revenue from operating activities						
Fees and charges	152,500	152,500	25,416	12,634	(12,782)	-101%
	152,500	152,500	25,416	12,634	(12,782)	
Expenditure from operating activities						
Employee costs	(78,000)	(78,000)	(13,524)	(13,866)	(342)	2%
Materials and contracts	(51,500)	(51,500)	(5,416)	(14,540)	(9,124)	63%
Utility charges	(7,300)	(7,300)	(1,550)	(1,195)	355	-30%
Depreciation on non-current assets	(267,000)	(267,000)	(44,500)	(45,391)	(891)	2%
Insurance expenses	(47,500)	(47,500)	(47,500)	(19,813)	27,687	-140%
	(451,300)	(451,300)	(112,490)	(94,805)	17,685	
Non-cash amounts excluded from operating activities	267,000	267,000	44,500	45,391	891	
Amount attributable to operating activities	(31,800)	(31,800)	(42,574)	(36,780)	5,794	

Comments

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 AUGUST 2025

10 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Nil				0	0	0

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

11 ADDITIONAL INFORMATION - FEES AND CHARGES INCOME

	SHIRE			1979 Land Trust			1984 Land Trust		
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance	Current Budget	YTD Current Budget	Current Budget	YTD Current Budget	YTD Actual
	\$	\$	\$		\$	\$	\$	\$	\$
Property Lease Income	87,600	17,600	2,020	(15,580)	108,000	18,000	137,500	22,916	12,634
Property Rental Income	294,216	45,000	11,080	(37,920)	390,000	71,666	15,000	1,250	0
Waste Collection Income	152,000	152,000	145,585	(6,415)	0	0	0	0	0
Waste - Transfer Station Gate Fees	20,000	20,000	19,530	(470)	0	0	0	0	0
Private Works Income	434,918	45,000	13,591	(31,409)	0	0	0	0	0
Water and Sewerage	0	0	150,605	150,605 <i>new arrangements - under review</i>	0	0	0	0	0
Other	107,062	6,530	6,311	(219)	0	0	0	0	0
Total Fees & Charges	1,095,796	290,130	348,722	58,592	498,000	89,666	152,500	24,166	12,634

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

12 ADDITIONAL INFORMATION - EMPLOYEE COSTS

	SHIRE				1979 Land Trust				1984 Land Trust			
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance	Current Budget	YTD Current Budget	YTD Actual		Current Budget	YTD Current Budget	YTD Actual	
Salaries & Wages	3,758,412	\$ 618,975	\$ 467,492	151,483	\$ 75,500	\$ 12,500	\$ 12,008		\$ 28,500	\$ 4,752	\$ 4,522	
Superannuation	462,800	71,110	68,070	3,040	0	0	0		0	0	0	
Workers Compensation Insurance	135,648	135,648	138,561	(2,913)	0	0	0		0	0	0	
Staff Housing - Rent, Utilities, Other	95,400	15,940	13,171	2,769	0	0	0		0	0	0	
Staff Training, Development (incl Travel)	229,400	36,900	2,912	33,988	0	0	0		0	0	0	
Staff Annual Airfare	46,972	12,050	11,441	609	0	0	0		0	0	0	
Staff Uniforms & PPE	28,400	5,350	1,730	3,620	0	0	0		0	0	0	
Staff Vehicle Expenses	30,000	9,500	1,273	8,227	0	0	0		0	0	0	
Staff Appointment/Leaving Costs	60,000	0	8,804	(8,804)	0	0	0		0	0	0	
Fringe Benefit Tax	60,000	0	0	0	0	0	0		0	0	0	
Other Employee Costs	49,349	2,400	5,054	(2,654)	500	0	0		0	0	0	
Overheads / Allocation	(517,171)	(74,140)	(48,919)	(25,221)	134,000	22,166	21,719		51,000	13,254	9,054	
Total operating - Employee Costs	4,439,210	833,733	669,589	164,144	210,000	34,666	33,727		79,500	13,254	9,054	

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

12 ADDITIONAL INFORMATION - MATERIALS AND CONTRACTS

	SHIRE				1979 Land Trust				1984 Land Trust			
	Current Budget	YTD Budget	YTD Actual	YTD Variance	Current Budget	YTD Budget	YTD Actual		Current Budget	YTD Budget	YTD Actual	
	\$	\$	\$		\$	\$	\$		\$	\$	\$	
Consultants Fees	1,184,715	184,438	71,038	113,400	10,000	0	0		3,000	0	2,800	
Legal Advice	125,000	24,000	38,060	(14,060)	178,000	0	682		0	0	0	
Advertising / Comms	51,600	8,400	0	8,400	0	0	0		0	0	0	
Postage & Freight	7,590	0	1,111	(1,111)	0	0	0		0	0	0	
Subscriptions/Publications/Legislation	51,175	15,150	42,992	(27,842)	0	0	0		0	0	0	
Other Material & Contracts	1,557,250	191,755	188,263	3,492	239,000	39,832	61,139		30,000	4,666	10,809	
Auditors Remuneration	97,600	5,000	0	5,000	15,000	0	0		10,500	0	0	
Telephone & Internet Expenses	54,000	9,000	2,706	6,294	0	0	0		0	0	368	
IT Software & Licences	150,000	25,000	4,521	20,479	0	0	0		0	0	0	
IT Hardware Purchases (<\$5,000)	38,000	0	0	0	0	0	0		0	0	0	
Minor Office Furn/Equip Purchases (<\$5,000)	55,100	4,000	173	3,827	0	0	0		0	0	0	
Stationery & Printing	35,000	10,000	326	9,674	0	0	0		0	0	0	
Bank Fees And Charges	4,000	0	745	(745)	0	0	0		0	0	0	
Other	2,520	770	(14,089)	14,859	0	0	0		0	0	0	
	3,413,550	477,513	335,846	126,808	442,000	39,832	61,821		43,500	4,666	13,977	

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE SEPTEMBER 2025 REPORT

FILE NUMBER:

AUTHOR: Luluilmaknun Sloan, Coordinator Infrastructure

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☒	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

This report provides Council with an overview of infrastructure activities undertaken during September 2025. It highlights progress across civil works, environmental initiatives, and community support while outlining upcoming priorities.

RELEVANT DOCUMENTS

Nil

BACKGROUND

CIVIL WORKS

Road maintenance has progressed well during the month, supported by the delivery of new materials and input from technical experts. Works have been visible to residents and road users, with an emphasis on safety and long-term resilience.

- Sydney Highway: Priority repairs to potholes are underway, complemented by vegetation pruning and removal to improve visibility and road safety. Shoulder maintenance and drainage works are being incorporated to extend the road's durability and reduce water-related damage.
- South End Road: Scheduled for upcoming maintenance, addressing surface wear, drainage, and vegetation management.
- Home Island: Following completion of West Island works, major plant and machinery will be transported to Home Island to commence similar road maintenance activities.

The relocation of the West Island boat ramp has also progressed. Site preparation and relocation of concrete panels from the temporary boat ramp north of Rumah Baru Wharf were completed earlier this month, with panels placed at the trial site south of the wharf. The trial is intended to test suitability for a future permanent solution, with tidal and sand movement actively monitored.

In addition to infrastructure projects, the Shire has provided logistical support for several community events, including the P&C School Fete, Maulud Nabi celebrations, RUOK Day, and the Cocos (Keeling) Islands District High School Sports Carnival, reflecting the Shire's role in supporting community wellbeing and cultural engagement.

PARKS AND RESERVES

A coordinated beautification program is underway across parks and gardens, enhancing community spaces through planting, weeding, mowing, and general garden maintenance.

The nursery revitalisation program continues, with the propagation of native species such as *Pemphis Acidula* (Pokok Keriting). These are being trialled as natural fencing at the Home Island playground. Initial plantings from earlier this year have shown healthy growth, and additional shrubs have since been transplanted.

The cultivation and replanting of fruit trees is ongoing, aimed at expanding green spaces and promoting local food sustainability. This initiative blends functional landscaping with community engagement, supporting biodiversity, enhancing public amenity, and encouraging environmental stewardship.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

- L2 To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community
- L1 To be involve, respectful and inclusive and to facilitate diveristy and representation within the dcision making process.

Strategy

- L2.1 Responsible financial management utilizing resources to meet legislative requirements and community expectations
- L1.3 Shire representatives (Councillors and Shire Leadership team) to pro-actively engage, communicate with, and increase visibility within the community.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Projects exceed budget allocation	Moderate	Monitor finances closely and deliver within approved timelines/budgets.
Health & Safety	Non-compliance with Work Health and Safety requirements	Moderate	Provide training and maintain regular WHS monitoring.
Reputation	Projects not delivered to the required standard	Moderate	Effective scheduling and regular stakeholder updates.
Service Interruption	Loss of key personnel impacting project delivery	Moderate	Ensure managers are trained and knowledgeable in relevant standards.
Compliance	Non-compliant with regulations and codes	Low	Ensure managers are trained and knowledgeable in relevant standards.
Property	Damage to property	Moderate	Raise staff awareness and minimise risks during works.
Environment	Damage to environment and surroundings	Moderate	Minimise impacts, rehabilitate and replant affected areas.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

September 2025 has seen steady progress across both infrastructure and environmental initiatives. Road maintenance and drainage works are improving safety and resilience, while the boat ramp relocation is advancing toward a long-term solution. Simultaneously, the revitalisation of parks, gardens, and the community nursery continues to enhance liveability and sustainability.

These initiatives reflect the Shire's ongoing commitment to delivering practical, resilient, and community-focused outcomes for the Islands.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT SEPTEMBER 2025.

RESOLUTION OCM/25/006

MOVED: CR A YOUNG SECONDED: CRT LACY

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT SEPTEMBER 2025.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT SEPTEMBER 2025 REPORT

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.5.1.1 - Batik Revival Project - Fulton Hogan Batik Comp/Winner.
10.5.1.2 - Batik Revival Project - Fulton Hogan Batik Comp/Winner.
10.5.1.3 - Chula Shed Door #1.
10.5.1.4 - Chula Shed Doors #2.

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☒	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To provide Council with an update on programs, projects, and events delivered by the Community Development Team during September 2025.

COMMUNITY DEVELOPMENT COORDINATOR

Library Services

West Island Library:

- Non-Freighter Week: Wednesday 3.30–5.30pm | 6.00–8.00pm
- Freighter Week: Wednesday 3.30–5.30pm, Friday 3.30–5.30pm

Home Island Library:

- Monday: 4.00–6.00pm
- Thursday: 3.30–5.30pm

(Full details are available on the Shire's website.)

RUOK? Day

Held at the Home Island Foreshore, this year's event drew over 100 attendees from both islands. The program promoted mental health awareness by encouraging meaningful conversations, reducing stigma, and strengthening community support networks. The event included:

- Market Day stalls and a community sausage sizzle (CIYC)
- Games and activities for adults and children

Community Grants

Round 2 of the Community Funding Program opened Thursday, 4 September 2025 and closes Thursday, 30 September 2025 at 4.00pm. Each group/club may apply for up to \$2,000.

Infrastructure Support

Acknowledgement and thanks to the Outdoor Crews (West and Home Island) for their assistance with community events, programs, and small tasks.

Annual Leave

- Nadya: 16 September – 7 October 2025

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Annual Leave

Niamh will be off island from Tuesday 30th September – Friday 10th October.

Batik Revival Project

- Artist, Jacky Cheng is eager to facilitate further textile workshops, so it would be good to see what is the possible regarding funding opportunities.
- Megan McDonald won the Fulton Hogan design competition with her work, Blue Holes.
- The project was generally very successful, with 150 participants attending the workshops – at both the school workshops and the community workshops.
- Grants Application – acquittal is due on the 12th of September.

Jukong Restoration Project

- Bulka and his team have made excellent progress with the doors and the Chula Shed; the machinery has all been moved into the shed and will be set up during Tim's next visit in October.
- Nek Callum is taking a break from the project over wedding season, we need to find someone who will be able to continue working on the project to continue momentum. If anyone knows someone experienced in boat building or metal working who would like to take part, please get in touch.

ABC Backroads

- ABC Backroads are coming to Cocos in October to film an episode on Cocos.
- We are looking for some Jukong Sailors to go out and show the crew what Jukong Saling is all about. This is in the works.

YOUTH & RECREATION OFFICER

School Holiday & After-School Programs

- Fri 18 Sep – Roller Sports (Home Island Tennis Courts, 6.30–8.30pm)
- Wed 1 Oct – Art with Marine Debris (Big Barge Art Centre, 8.30–10.30am)
- Tue 7 Oct – Twilight Dodgeball (Home Island Tennis Courts, 6.30–8.30pm)
- Wed 8 Oct – Milo Balls (West Island CRC Veranda, 8.30–10.30am)
- Thu 9 Oct – Jelly Fruit Cups (Home Island Cyclone Shelter, 9.00–11.00am)

Sports Visit:

No updates at this stage from DLGSC (contact: Kylie Severin).

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

- S1 To provide services for the physical and mental health and wellbeing of our community.
- S4 To support and encourage community events that bring us together.
- S2 To establish good working relationships between groups and improve communication with the community.

Strategy

- S1.1 Coordinate 'RUOK Day' and explore other physical and mental health awareness building initiatives (e.g. "Movember", National Diabetes week)
- S4.1 Support major festive events e.g. New Years Eve, Hari Raya, Christmas, Act of Self-Determination Day
- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

S2.2 Communicate the updates, news, developments and plans discussed at Leadership Forums in 'The Atoll', social media, and on the "News" page of the Shire website

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Budget allocations may be exceeded.	Moderate (6)	Monitor Variances and report them to Council for corrective action.
Reputation	Budget allocations exceeded	Moderate (6)	Monitor and report variances to Council
Compliance	Reports not presented within statutory timeframe	Low (3)	Processes in place to ensure compliance.
Fraud	Risk of misreporting	Low (3)	Interim and end of year audits.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE SHIRE'S COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR SEPTEMBER 2025.

RESOLUTION OCM/25/007**MOVED: CR T LACY****SECONDED: CR A BADLU****THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE SHIRE'S COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR SEPTEMBER 2025.****THE MOTION WAS PUT AND DECLARED CARRIED 4/0****FOR:** CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG**AGAINST:** NIL



WINNERS

Grand Prize Winner



Blue Holes – Megan McDonald

Second Prize



Coexist – Sinead Done

Third Prize



**Ikan Hiju/Colours of Cocos
– Penne Yorke and Megan
Clunies-Ross**

Thank you to all entrants of the Fulton Hogan Batik competition. There were so many amazing entries, it truly was difficult to choose! Please get in touch with Nadya at the Shire to organise your prize (nadya.adim@cocos.wa.gov.au)





11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

14 MATTERS BEHIND CLOSED DOORS

RESOLUTION OCM/25/008

MOVED: CRT LACY

SECONDED: CR A BADLU

THAT COUNCIL CONSIDERS THE CONFIDENTIAL REPORT(S) LISTED BELOW IN A MEETING CLOSED TO THE PUBLIC IN ACCORDANCE WITH *SECTION 275 OF THE LOCAL GOVERNMENT ACT 1995*:

14.1 PART LOT 230 HOME ISLAND CRANE SHED AND LOT 242 HOME ISLAND MARINE CENTRE

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER *SECTION 5.23(2) - ((E)) OF THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

14.2 ENIC .CC REGISTRY ACTIVITY MONTHLY REPORT

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER *SECTION 5.23(2) - ((E)) OF THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

14.3 PART LOT 100 - TIME LIMITED (3 YEARS) DEVELOPMENT APPROVAL FOR AQUACULTURE FARM

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER *SECTION 5.23(2) - ((B)), ((C)) AND ((E)) OF THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS

MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (THE PERSONAL AFFAIRS OF ANY PERSON), (A CONTRACT ENTERED INTO, OR WHICH MAY BE ENTERED INTO, BY THE LOCAL GOVERNMENT AND WHICH RELATES TO A MATTER TO BE DISCUSSED AT THE MEETING) AND (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

RESOLUTION OCM/25/012

MOVED: CR T LACY

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES TO MOVE FROM BEHIND CLOSED DOORS THE TIME BEING AT 4:45PM.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

15 MATTERS RELATING TO THE LAND TRUSTS



The Australian Government transferred ownership of portions of land on the Cocos (Keeling) Islands, under two separate deeds, to the Territory's local government being the Cocos (Keeling) Islands Council. On 1 July 1992, the Territories Law Reform Act came into effect by which the Commonwealth Government applied Western Australian laws to the Cocos (Keeling) Islands. The Local Government (Transition) Ordinance 1992 established the Shire of the Cocos (Keeling) Islands by absorbing the Cocos (Keeling) Islands Council. By this arrangement, the body corporate called the Shire of Cocos (Keeling) Islands became the Trustee for both Land Trusts. Decisions relating to the Trust are made by Council as the decision-making arm of the body corporate.

The 1979 Deed: The 1979 Trust Deed applies to all of the land above the high-water mark on Home Island, except Lot 13, Lot 14 and Pulu Gangsa (Cemetery Island). The Deed states that the land is to be held 'upon trust for the benefit, advancement and wellbeing of the community formed by the Kampong residents.' No other terms were expressed in the Deed. 'Kampong residents' were described in the 1979 Trust Deed as 'the residents from time to time of the Kampong area'.

The 1984 Deed: The 1984 Trust Deed applies to all parcels of land situated and being above high-water mark within the Cocos (Keeling) Islands, including North Keeling Island, but not including parcels of land as described in the First Schedule of the 1984 Trust Deed. This transferred land was to be held by the Council (and later, by its successor, the Shire) 'upon trust for the benefit, advancement and wellbeing of the Cocos (Keeling) Islander's resident in the Territory on land owned by the Council.'

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

16 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING (LATE ITEMS)

Nil

17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil

14.1 PART LOT 230 HOME ISLAND CRANE SHED AND LOT 242 HOME ISLAND MARINE CENTRE

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Home Island

The Council is satisfied that, pursuant to Section 5.23(2) of the *Local Government Act 1995*, the information to be received, discussed or considered in relation to this agenda item is:

- (e) a matter that if disclosed, would reveal –
 - (i) a trade secret; or
 - (ii) information that has a commercial value; or
 - (iii) information about the business, professional, commercial or financial affairs of a person.

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☒	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning</i>

		<i>applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To seek Council's approval for new lease terms for Part Lot 230 (Crane Shed) and Lot 242 (Marine Centre), Home Island.

RESOLUTION OCM/25/001

MOVED: CRT LACY

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.58 OF *THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, RESOLVES TO:

- 1. APPROVE A NEW LEASE TERM OF TEN (10) YEARS FOR PART LOT 230 (CRANE SHED) AND LOT 242 (MARINE CENTRE), HOME ISLAND;**
- 2. AUTHORISE THE SHIRE PRESIDENT AND/OR CHIEF EXECUTIVE OFFICER TO SIGN AND AFFIX THE SHIRE OF COCOS (KEELING) ISLANDS COMMON SEAL TO THE MODIFIED DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT, COMMUNICATIONS, SPORT AND THE ARTS LEASE AGREEMENTS FOR PART LOT 230 AND LOT 242, HOME ISLAND; AND**
- 3. NOTE THAT THE LEASES WILL INCORPORATE CONDITIONS RELATING TO ANNUAL CPI INCREASES, MARKET RENT REVIEWS, AND PROPERTY INSPECTIONS TO ENSURE COMPLIANCE AND ALIGNMENT WITH TRUST OBJECTIVES.**

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

14.2 ENIC .CC REGISTRY ACTIVITY MONTHLY REPORT

FILE NUMBER:

AUTHOR: Azia Bulka, ICT Coordinator

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

The Council is satisfied that, pursuant to Section 5.23(2) of the *Local Government Act 1995*, the information to be received, discussed or considered in relation to this agenda item is:

- (e) a matter that if disclosed, would reveal –
- (i) a trade secret; or
 - (ii) information that has a commercial value; or
 - (iii) information about the business, professional, commercial or financial affairs of a person.

AUTHORITY/DISCRETION

Definition

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☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☒	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To provide Council with an overview of performance and activity of the eNIC .CC registry for July and August 2025

RESOLUTION OCM/25/002**MOVED: CR A YOUNG****SECONDED: CR A BADLU**

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE ICT COORDINATOR'S MONTHLY REPORT ON ENIC .CC REGISTRY ACTIVITIES FOR JULY AND AUGUST 2025, AS PRESENTED IN ATTACHMENTS 14.2.1 AND 14.2.2.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

14.3 PART LOT 100 - TIME LIMITED (3 YEARS) DEVELOPMENT APPROVAL FOR AQUACULTURE FARM

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author – Nil

Authoriser - Nil

ISLAND: West Island

APPLICANT: Mr Greg Cahill as Trustee for Cahill Family Trust

OWNER: Shire of Cocos (Keeling) Islands

PROPOSAL: Aquaculture Farm

LOCATION: West Island

The Council is satisfied that, pursuant to Section 5.23(2) of the *Local Government Act 1995*, the information to be received, discussed or considered in relation to this agenda item is:

- (b) the personal affairs of any person
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting
- (e) a matter that if disclosed, would reveal –
 - (i) a trade secret; or
 - (ii) information that has a commercial value; or
 - (iii) information about the business, professional, commercial or financial affairs of a person.

AUTHORITY/DISCRETION

Definition

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☒	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits /</i>

		<i>licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To present Council with a recommendation for a conditioned and time-limited Development Approval (3 years) for an Aquaculture land use at Part Lot 100, West Island.

RESOLUTION OCM/25/003

MOVED: CRT LACY

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, RESOLVES. TO GRANT DEVELOPMENT APPROVAL LIMITED TO 3 YEARS COMMENCING ON THE 9 OCTOBER 2025 AND EXPIRING ON THE 9 OCTOBER 2028 TO MR GREG CAHILL AS TRUSTEE FOR “CAHILL FAMILY TRUST” FOR AN AQUACULTURE LAND USE SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES:

- 1. DEVELOPMENT MAY BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AS APPROVED HEREIN AND ANY APPROVED PLAN.**
- 2. ANY ADDITIONAL DEVELOPMENT WHICH IS NOT IN ACCORDANCE WITH THE APPLICATION THE SUBJECT OF THIS APPROVAL OR ANY CONDITION OF APPROVAL WILL REQUIRE THE FURTHER APPROVAL OF THE SHIRE OF COCOS (KEELING) ISLANDS.**
- 3. IF THE DEVELOPMENT THE SUBJECT OF THIS APPROVAL IS NOT SUBSTANTIALLY COMMENCED AS SET OUT IN THE BUSINESS PLAN WITHIN A PERIOD OF THREE (3) YEARS, THE APPROVAL SHALL LAPSE AND BE OF NO FURTHER EFFECT.**
- 4. “SUBSTANTIALLY COMMENCED” MAY BE DETERMINED BY THE COUNCIL 3 MONTHS PRIOR TO THE EXPIRY OF THE 3 YEAR APPROVAL. THIS INCLUDES ANY FINANCIAL RECORDS OVER THE 3 YEAR PERIOD RELEVANT TO THE AQUACULTURE BUSINESS FROM THE APPLICANT TO COUNCIL. DETAILS WILL BE KEPT CONFIDENTIAL FROM PUBLIC.**
- 5. THE APPLICANT HAS THE OPTION OF APPLYING FOR A NEW DEVELOPMENT APPLICATION, WHICH CAN BE REQUESTED 3 MONTHS PRIOR TO THE EXPIRY DATE OF THIS APPLICATION TO ENSURE THERE IS CONTINUITY TO THE BUSINESS.**
- 6. WHERE AN APPROVAL HAS SO LAPSED, NO DEVELOPMENT SHALL BE CARRIED OUT WITHOUT THE FURTHER APPROVAL OF THE LOCAL GOVERNMENT HAVING FIRST BEEN SOUGHT AND OBTAINED.**

ADVICE NOTES:

- A. THIS IS A DEVELOPMENT APPROVAL OF THE SHIRE OF COCOS (KEELING) ISLANDS UNDER ITS LOCAL PLANNING SCHEME NO.1. IT IS NOT AN APPROVAL TO COMMENCE OR CARRY OUT DEVELOPMENT UNDER ANY OTHER LAW. IT IS THE RESPONSIBILITY OF THE APPLICANT/LANDOWNER TO OBTAIN ANY OTHER NECESSARY APPROVALS, CONSENTS, PERMITS (INCL. BUILDING PERMITS), LEASES, AND LICENSES REQUIRED UNDER ANY OTHER LAW, AND TO COMMENCE AND CARRY OUT DEVELOPMENT IN ACCORDANCE WITH ALL RELEVANT LAWS.**
- B. SHOULD THE APPLICANT BE AGGRIEVED BY THE DECISION (IN PART OR WHOLE) THERE IS A RIGHT PURSUANT TO THE PLANNING AND DEVELOPMENT ACT 2005 TO HAVE THE DECISION**

**REVIEWED BY THE STATE ADMINISTRATIVE TRIBUNAL. SUCH AN APPLICATION MUST BE
LODGED WITHIN TWENTY-EIGHT (28) DAYS FROM THE DATE OF THE DECISION.**

**THE STATE ADMINISTRATIVE TRIBUNAL
GPO BOX U1991
PERTH WA 6845**

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AZAH BADLU, TONY LACY AND AYESHA YOUNG

AGAINST: NIL

18 CLOSE OF MEETING

The Presiding member declared the meeting closed at 4:47pm.

These minutes were confirmed at a meeting on

SIGNED this day of 2025

as a true record of proceedings.

PRESIDING MEMBER

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

Councillors are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Governance and Risk Coordinator for inclusion in the Disclosures Register.

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 APPOINTMENT OF COUNCIL REPRESENTATIVES TO COMMITTEES AND ORGANISATIONS

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.1.1.1 - Terms of Reference Audit and Governance Committee [↓](#)
10.1.1.2- Terms of Reference Community Funding Program
Committee [↓](#)
10.1.1.3 - 2025-Elected-Member-Prospectus [↓](#)

AUTHORITY/DISCRETION

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		<i>from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To seek Council’s endorsement of appointments to Council Committees and external organisations, and to formally re-establish Committees following the recent local government election process at which no election was required as the number of nominations received was equal to the number of vacancies.

BACKGROUND

Under section 5.8 of the *Local Government Act 1995 (WA) (CKI)*, all Council Committees are automatically dissolved at the time of a local government election and must be re-established by a Council resolution before they can meet.

At the 2025 election, the number of nominations received was equal to the number of vacancies; hence no poll was required. The candidates were declared elected unopposed and sworn in at the Special Meeting of Council held on 22 October 2025.

The Shire must now re-establish its internal Committees and confirm Council’s representation on external bodies. This process also provides Council with the opportunity to review existing Committees and determine whether any new Committees should be formed.

Internal Committees to be re-established:

- Audit and Governance Committee
- Community Funding Program Committee

External organisations to which Council may appoint representatives:

- Cocos (Keeling) Islands Marine Park Advisory Committee
- Indian Ocean Group Training Association (IOGTA) Committee
- WALGA Kimberley Country Zone

COMMENTS

1. Re-establishment of Current Committees

The Audit and Governance Committee is a statutory Committee that provides oversight of the Shire’s financial reporting, audit, and risk management processes. Establishment requires an absolute majority.

The Community Funding Program Committee is a discretionary Committee that oversees transparent and equitable allocation of community funding. Establishment also requires an absolute majority. Appointments to external committees and organisations, such as CKIMPAC, IOGTA, and the WALGA Kimberley Country Zone, may be made by a simple majority.

Equitable distribution of committee responsibilities across elected members supports effective governance, shared workloads, and balanced community representation.

2. Transition to the Future Audit, Risk and Improvement Committee (ARIC)

Correspondence from WALGA's Senior Governance Specialist, Ms Lyn Fogg, provides the following advice regarding the future implementation of the Audit, Risk and Improvement Committee (ARIC):

The *Local Government Act 1995 (WA) (CKI)* and *Local Government (Audit) Regulations 1996 (WA) (CKI)* amendments giving effect to ARIC requirements have not yet been proclaimed or made and are therefore not yet in effect.

The amended provisions can be viewed in the *Local Government Amendment Act 2024*, section 87. The Department of Local Government has advised that these provisions are expected to commence soon after the 2025 Local Government Election Day, though a specific proclamation date has not yet been advised.

Once proclaimed, Schedule 9.3, Clause 69 will provide local governments a six-month period to comply with the new ARIC requirements.

Key Future Requirements:

- Independent Presiding Member and Deputy of the Presiding Member
- Optional Deputy Presiding Member
- Order of Precedence at Meetings
- Functions of the ARIC
- Independent Member Selection Criteria

WALGA has also established a Pool of potential independent candidates for appointment to ARICs across Western Australia. Should the Shire wish to consider candidates from this pool, WALGA Governance can provide candidate details, background information, and indicative remuneration expectations.

This information is provided to assist Council in planning for the forthcoming transition from the current Audit and Governance Committee to the legislated Audit, Risk and Improvement Committee (ARIC) once the relevant legislative amendments take effect.

FINANCIAL IMPLICATIONS

Nil direct financial implications. Officer time is required to provide administrative and secretariat support.

POLICY AND LEGISLATIVE IMPLICATIONS

- *Local Government Act 1995 (WA) (CKI)* – section 5.8 (Establishment of Committees).
- *Local Government Amendment Act 2024* – section 87 (not yet proclaimed) will amend the Audit Committee provisions to create the Audit, Risk and Improvement Committee (ARIC).
- Appointments to Committees require an absolute majority.
- Appointments to external organisations require a simple majority.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

- L1 To be involve, respectful and inclusive and to facilitate diveristy and representation within the dcision making process.

Strategy

- L1.3 Shire representatives (Councillors and Shire Leadership team) to pro-actively engage, communicate with, and increase visibility within the community.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Nil direct financial impact; officer resources required for coordination and reporting.	Low (1)	Allocate officer resources efficiently; plan reporting workload across existing staff.
Reputation	Lack of clear committee appointments or poor communication could reduce confidence in Council's governance or community engagement.	Low (2)	Clearly communicate appointments and processes to Councillors and community; provide written reports from external meetings.
Compliance	Failure to re-establish statutory or discretionary committees could result in non-compliance with the <i>Local Government Act 1995 (WA) (CKI)</i> or Shire policies.	Low (1)	Re-establish all committees by Council resolution; maintain updated Terms of Reference; monitor compliance during meetings.
Fraud	Low risk of inappropriate decision-making or misuse of delegated powers if committees are not properly constituted or monitored.	Low (1)	Ensure committees operate under approved Terms of Reference; maintain audit and governance oversight; require member declarations of interest.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

- Absolute Majority: Required to establish Committees.
- Simple Majority: Required to appoint Council representatives to external bodies.

CONCLUSION

Re-establishing Council Committees and confirming appointments to external organisations ensures the Shire remains compliant with statutory requirements and maintains strong governance, oversight, and regional representation. The inclusion of advice regarding the upcoming ARIC reforms provides Council with forward planning guidance to ensure timely compliance once the legislative amendments take effect.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY:

1. **ENDORSES THE REQUIREMENT FOR ELECTED MEMBERS ATTENDING EXTERNAL COMMITTEE OR ORGANISATION MEETINGS TO PROVIDE A WRITTEN REPORT TO ALL COUNCILLORS ON SIGNIFICANT MATTERS ARISING; AND**
2. **BY ABSOLUTE MAJORITY, ESTABLISHES THE FOLLOWING INTERNAL COMMITTEES IN ACCORDANCE WITH SECTION 5.8 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)* (CKI):**

AUDIT AND GOVERNANCE COMMITTEE

- **COUNCILLOR** _____
- **COUNCILLOR** _____
- **COUNCILLOR** _____
- **EXTERNAL MEMBER – TO BE CONSIDERED AT THE FIRST COMMITTEE MEETING**

COMMUNITY FUNDING PROGRAM COMMITTEE

- **COUNCILLOR** _____
- **COUNCILLOR** _____
- **COUNCILLOR** _____

3. **BY SIMPLE MAJORITY, APPOINTS THE FOLLOWING REPRESENTATIVES TO EXTERNAL ORGANISATIONS:**

COCOS (KEELING) ISLANDS MARINE PARK ADVISORY COMMITTEE (CKIMPAC)

- COUNCILLOR/STAFF MEMBER _____
- PROXY: COUNCILLOR/STAFF MEMBER _____

INDIAN OCEAN GROUP TRAINING ASSOCIATION (IOGTA) COMMITTEE

- COUNCILLOR/STAFF MEMBER _____
- PROXY: COUNCILLOR/STAFF MEMBER _____

WALGA KIMBERLEY COUNTRY ZONE

- COUNCILLOR _____
- PROXY: COUNCILLOR _____



Audit and Governance Committee Terms of Reference

1. Establishment

The Audit and Governance Committee was re-established by the Council at the Ordinary Meeting of Council on 6 November 2019 and this Terms of Reference sets out the membership, responsibilities, authority and operations of the Committee.

The Committee was created in recognition of the importance of, and legislative obligation for, the establishment and maintenance of an effective internal audit function, best practice governance systems, oversight of the risk management and governance frameworks and performance, and maintenance of strong financial management controls and processes.

2. Objective of the Audit and Governance Committee

The primary objective of the Audit and Governance Committee (the Committee) is to accept responsibility for the annual external audit, liaise with the Shire's external auditor and provide review and oversight of internal audit process, including performance and independence of internal auditor, so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of the Shire's finances and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- a. the enhancement of the credibility and objectivity of internal and external financial reporting;
- b. effective management of financial and other risks and the protection of Council assets;
- c. compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- d. the coordination of the internal audit function with the external audit;
- e. the provision of an effective means of communication between the external auditor, the CEO and the Council and
- f. the reduction of fraud, corruption and misconduct risk as a part of their oversight of financial reporting.

The Committee is to undertake its responsibilities cognisant of:

- a. requirements for meetings to fit in with requisites around the planning calendar and decisions at significant times in the Governance cycle (i.e. Compliance Audit Return, Interim Audit, End of year Audit and other reviews);
- b. obligations to have oversight of all matters that relate to the risk management framework of the Shire;
- c. obligations and good governance practices within the local government environment.

3. Powers of the Audit Committee

- a. The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

- b. The committee is a formally appointed committee of council and is responsible to that body.
- c. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- d. The committee does not have any management functions and cannot involve itself in management processes or procedures.

4. Responsibilities of the Committee Chair

The Audit and Governance Committee Chair has the following responsibilities:

- a. Reports to the Council on the actions of the Committee;
- b. Encourages broad participation from members in discussion;
- c. Summarises decisions and assignments at the conclusion of each meeting; and
- d. Signs off on minutes of meetings after they have been received by the Committee.

5. Responsibilities of Audit and Governance Committee Members

Individual Committee members have the following responsibilities:

- a. to execute the role, scope, and responsibilities of the Committee;
- b. to act on opportunities to communicate positively about the Shire's activities;
- c. to actively participate in meetings through attendance, discussion, and review of minutes, papers and Governance documents;
- d. to participate in professional development opportunities;
- e. To support open discussion and debate and encourage fellow Committee members to voice their insights.

6. Membership

The Committee will consist of four members with three elected and one external person. All members shall have full voting rights. External persons appointed to the Committee will have financial management/reporting knowledge in a local government context and experience and be conversant with financial and other reporting requirements. Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum term of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives. Reimbursement of approved expenses will be paid to an external person who is a member of the Committee by prior approval and subject to budget.

The CEO and employees are not members of the committee. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.

The Shire shall provide secretarial and administrative support to the committee.

7. Quorum

A quorum of three Committee members must be present at a Committee meeting to constitute a meeting.

8. Frequency of Meetings

The Committee meetings will be held no less than quarterly throughout the calendar year. Additional meetings shall be convened at the discretion of the presiding person.

9. Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

10. Duties and Responsibilities

The duties and responsibilities of the committee will be to:

- a. provide guidance and assistance to Council as to the carrying out the functions of the Shire in relation to audits;
- b. meet with the external auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;

- c. liaise with the CEO to ensure that the Shire does everything in its power to:
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995* and associated Regulations; and
 - ensure that audits are conducted successfully and expeditiously;
- d. examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - determine if any matters raised require action to be taken by the Shire; and
 - ensure that appropriate action is taken in respect of those matters;
- e. review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f. review the Shire's draft annual financial report, focusing on:
 - i. accounting policies and practices;
 - ii. changes to accounting policies and practices;
 - iii. the process used in making significant accounting estimates;
 - iv. significant adjustments to the financial report (if any) arising from the audit process;
 - v. compliance with accounting standards and other reporting requirements; and
 - vi. significant variances from prior years.
- g. address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
- h. seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- i. Review the annual Compliance Audit Return and report to the council the results of that review,
- j. Monitor the progress of the internal audit plan, review findings from internal and external audits, monitor the implementation of the recommendations; and
- k. Consider the CEO's triennial reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the council the results of those reviews.

11. Agenda, Minutes, and Decision Papers

The responsibility for ensuring that Agendas and supporting materials are delivered to members in advance of meetings rests with the Governance and Risk Coordinator. The agenda and associated attachments will be sent to Committee members and attendees at least 72 hours in advance of a Committee meeting.

12. Conflict of Interest

Committee Members and invited attendees at each meeting must:

- a) Declare any conflict of interest, potential conflict of interest or apparent conflict of interest in matters that might potentially be considered or, are proposed to be considered by the Committee;
- b) Provide a further declaration should any conflict of interest, potential conflict of interest or apparent conflict of interest arise after making a declaration; and
- c) Maintain confidential, all information provided to them in their role as a member or attendee. This includes all matters discussed, formally presented or tabled at meetings of the Committee or such matters associated with dealings of the Committee in carrying out its responsibilities.

13. Review

The Terms of Reference will be reviewed every two years when Council considers the re-establishment of the Committee to coincide with Local Government elections and any amendments to it require approval of Council.

Version Control

Version No.	Version date	Prepared by	Reviewed by	Council Resolution Number and Date
1				



Community Funding Program Committee Terms of Reference

1. Establishment

The Community Funding Program Committee was established by the Council at the Ordinary Meeting of Council on 6 November 2019 and this Terms of Reference sets out the membership, responsibilities, authority and operations of the Committee.

2. Objective of the Community Funding Program Committee

The primary objective of the Community Funding Program Committee (the Committee) is to assist with the facilitation of a fair, equitable and transparent process for Council funding of community projects, programs and initiatives.

The Committee will be provided with all applications for funding (complaint and non-compliant). Where an application is deemed non-compliant, the officer providing support to the Committee will document the areas of non-compliance.

The Committee is required to make recommendations to the CEO who will make CFP payments under delegated authority.

Dispute resolution:

Where the Committee is unable to arrive at a decision or the CEO feels the Committee's recommendation is outside the scope of this policy, the matter will be presented to Council.

The Committee is to undertake its responsibilities cognisant of:

- a. Council's Community Funding Program Policy, noting that in exceptional circumstances, applications outside the scope of the Policy may be considered by the Committee and recommended to Council if there is evidence of direct and significant benefit to the Cocos Community.
- b. requirements for meetings to fit in with requisites around the funding rounds (i.e. April and November);

3. Powers of the Community Funding Program Committee

- a. The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference.
- b. The Committee is a formally appointed Committee of council and is responsible to that body.
- c. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- d. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

4. Responsibilities of the Committee Chair

The Committee Chair has the following responsibilities:

- a. Reports to the Council on the actions of the Committee;
- b. Encourages broad participation from members in discussion;
- c. Summarises decisions and assignments at the conclusion of each meeting; and
- d. Signs off on minutes of meetings after they have been received by the Committee.

5. Responsibilities of Committee Members

Individual Committee members have the following responsibilities:

- a. to execute the role, scope, and responsibilities of the Committee;
- b. to act on opportunities to communicate positively about the Shire's activities;
- c. to actively participate in meetings through attendance, discussion, and review of agendas, minutes and associated papers;
- d. to participate in professional development opportunities;
- e. to support open discussion and debate and encourage fellow Committee members to voice their insights.

6. Membership

The Committee will consist of three elected members. All members shall have full voting rights. The CEO and employees are not members of the Committee. The Shire shall provide secretarial and administrative support to the Committee.

7. Quorum

A quorum of three Committee members must be present at a Committee meeting to constitute a meeting.

8. Frequency of Meetings

The Committee meetings will be held no less than twice per calendar year. Additional meetings shall be convened at the discretion of the presiding person.

9. Reporting

Minutes from each Committee meeting shall be presented to the next ordinary meeting of the Council.

10. Duties and Responsibilities

The duties and responsibilities of the Committee will be to:

- a. Review all applications for funding for consistency with the Shire's Community Funding Program Policy;
- b. Deliberate on the merits of each application and arrive at a recommendation about whether to support the application, partially or fully;
- c. Make recommendations to the CEO regarding which applications to support and the amount to be funded;
- d. The Committee will aim to arrive at a consensus on each application but where a consensus cannot be achieved, the matter will be put to a vote where the majority view will be recommended to the CEO.
- e. Where a consensus or majority view cannot be achieved, the matter will be referred to Council.

11. Agenda, Minutes, and Decision Papers

The responsibility for ensuring that Agendas and supporting materials are delivered to members in advance of meetings rests with the Community Development Coordinator. The agenda and associated attachments will be sent to Committee members and attendees at least 72 hours in advance of a Committee meeting.

12. Conflict of Interest

Committee Members and invited attendees at each meeting must:

- a) Declare any conflict of interest, potential conflict of interest or apparent conflict of interest in matters that might potentially be considered or, are proposed to be considered by the Committee;
- b) Provide a further declaration should any conflict of interest, potential conflict of interest or apparent conflict of interest arise after making a declaration; and
- c) Maintain confidential, all information provided to them in their role as a member or attendee. This includes all matters discussed, formally presented or tabled at meetings of the Committee or such matters associated with dealings of the Committee in carrying out its responsibilities.

13. Review

The Terms of Reference will be reviewed every two years when Council considers the re-establishment of the Committee to coincide with Local Government elections and any amendments to it require approval of Council.

Version Control

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1				

ELECTED MEMBER PROSPECTUS



Guide to becoming a Zone Delegate or WALGA State Councillor – 2025



THE VOICE OF WA LOCAL GOVERNMENT

The Western Australian Local Government Association (WALGA) is an independent, member-based, not-for-profit organisation representing and supporting the WA Local Government sector. Our membership includes all 139 Local Governments in the State.

Consider nominating for a position on the Zone or State Council and play a role in shaping policy and advocacy on behalf of Local Government in Western Australia.

OUR FOCUS AREAS



Climate resilience



Disaster readiness



Low carbon



High quality
Infrastructure



Diversity, equity
and inclusion



Appropriately resourced and
flexible Local Government

WHAT DOES WALGA DO?

Influence

- **Advocacy:** Lead advocacy and engagement on issues important to Local Government.
- WALGA acts as a single point of contact for the Local Government sector.
- WALGA facilitates connections with Local Government leaders and stakeholders from all regions across WA.
- WALGA represents every Local Government across WA to ensure local communities are heard and considered in policy-making processes.
- **Events:** WALGA events provide a platform to engage with Local Government representatives, industry stakeholders, and experts to discuss key issues, share knowledge, and foster collaboration.

Support

- **Specialist Support Services:** Providing vital support to Local Government in areas such as governance, employee relations and procurement.
- **Training:** WALGA is a Registered Training Organisation (RTO) offering a range of professional development courses that provide the essential knowledge and skills the Local Government sector requires.
- **Collaboration:** Facilitating partnerships and knowledge-sharing among Local Governments to promote best practice and innovative solutions.
- **Preferred Supplier Program:** Offering access to prequalified suppliers, simplifying procurement for Local Government.

Expertise

- **Policy development:** WALGA has one of the largest policy teams outside of Government, with expertise across planning, environment and waste, economics, community and social policy, emergency management, and governance.
- Our collaborative, evidence-based policy positions aim to deliver positive outcomes that meet community needs.
- **Data and insights:** WALGA collects data covering various aspects of Local Government operations, which can provide valuable insights and analysis to inform policy development and program planning.
- **Program support:** WALGA has a long history in the delivery and administration of grant programs on behalf of Government to ensure the smooth delivery of priority programs and initiatives at a community level.

HOW IS WALGA FUNDED?

A number of components contribute to the WALGA operational budget.

As with most member-based organisations, WALGA has an annual membership fee paid by all Member Local Governments.

WALGA secures additional funding through charges to State and Federal departments and agencies for the administration of grants, fee-for-services selected for use by Members, and returns from supplier contracts as part of group buying arrangement that guarantees lowest market rates for Members.



ZONES

The relationship between State Council and Zones is critical as it underpins WALGA's advocacy on behalf of Local Government at the State and Federal Government levels. Zones have an integral role in shaping the political and strategic direction of WALGA.

Not only are Zones responsible for bringing relevant local and regional issues to the State Council table, but they are also a key player in developing policy and legislative initiatives for Local Government in WA.

ROLE OF ZONES

The key functions of Zones are to:

- elect one or more State Councillor;
- consider the State Council Agenda; and
- provide direction and feedback to their State Councillor.

Additional activities undertaken by Zones may include:

- developing and advocating positions on regional issues affecting Local Government;
- progressing regional Local Government initiatives;
- initiating regional projects relating to the Zone;
- identifying relevant issues for action by WALGA;
- networking and information sharing; and
- contributing to policy development through policy forums and other channels.

Zones provide input into State Council's policy and advocacy efforts in two critical ways:

1. passing resolutions on items contained in the State Council Agenda; and
2. passing resolutions requesting that WALGA act on a particular state-wide issue.

ROLE OF A ZONE DELEGATE

Zone Delegates are appointed to represent their Local Government on the Zone and make decisions at the regional level. Each Zone is an autonomous body with the functions set out in WALGA's Constitution. Zones are responsible for deciding how many Delegates will represent each member Local Government, and for electing a Zone Chair and Deputy Chair.

As their Local Government's representative, a Zone Delegate should give regard to their Council's positions on policy issues. There is also an expectation that Zone Delegates will report decisions made by the Zone back to their Local Government.

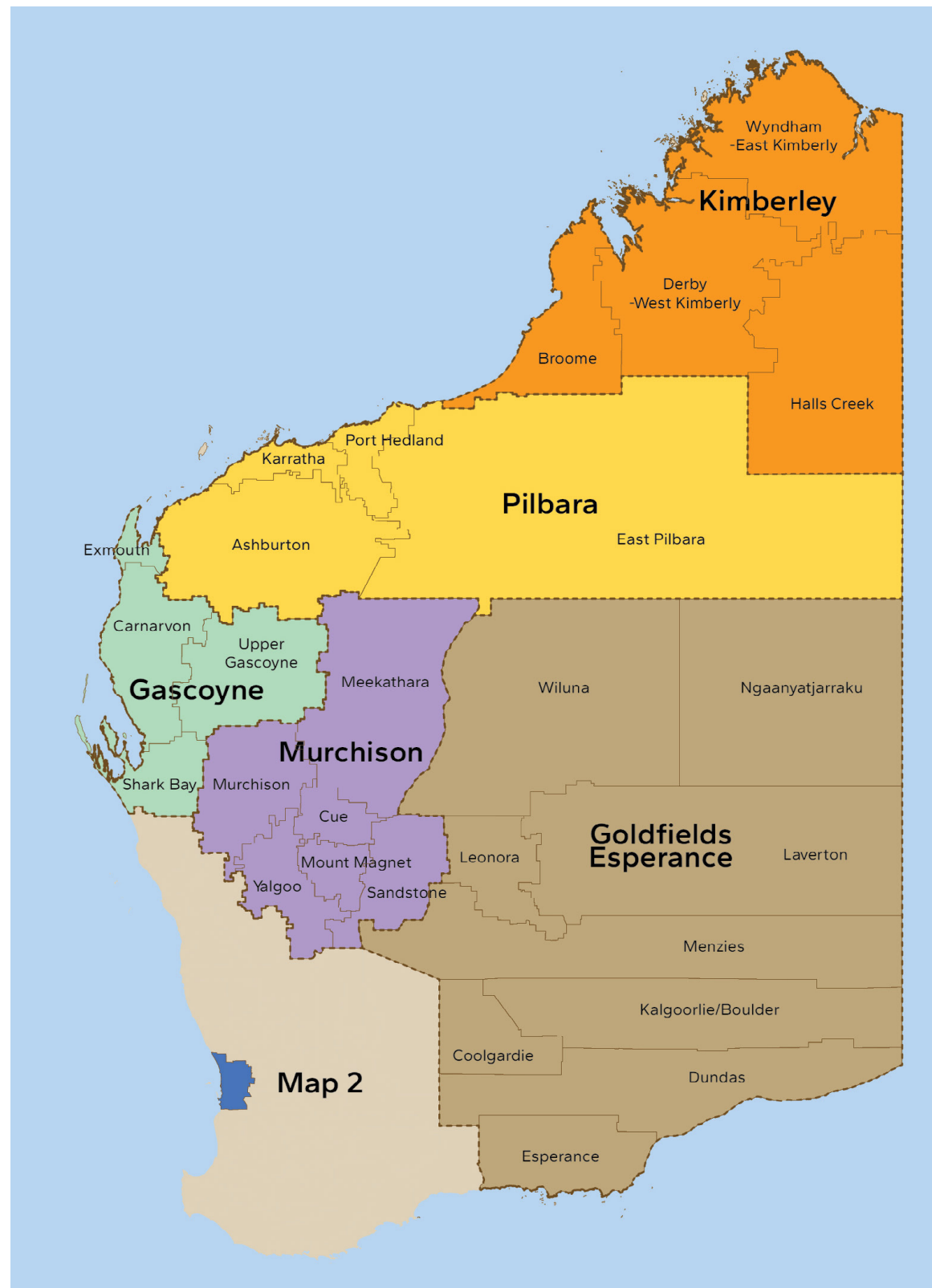
Zones generally meet five times per year in February, April, June, August and November. The day and time of meetings are determined by the Zone. The length of meetings differs between Zones but generally take two to four hours.

Approximate time commitment per year (excluding travel time):

MEETINGS	10 - 20 hours
PREPARATION	Five hours

ZONE MAP 1

Zone maps are available on
walga.asn.au/who-we-are/corporate-governance/zones



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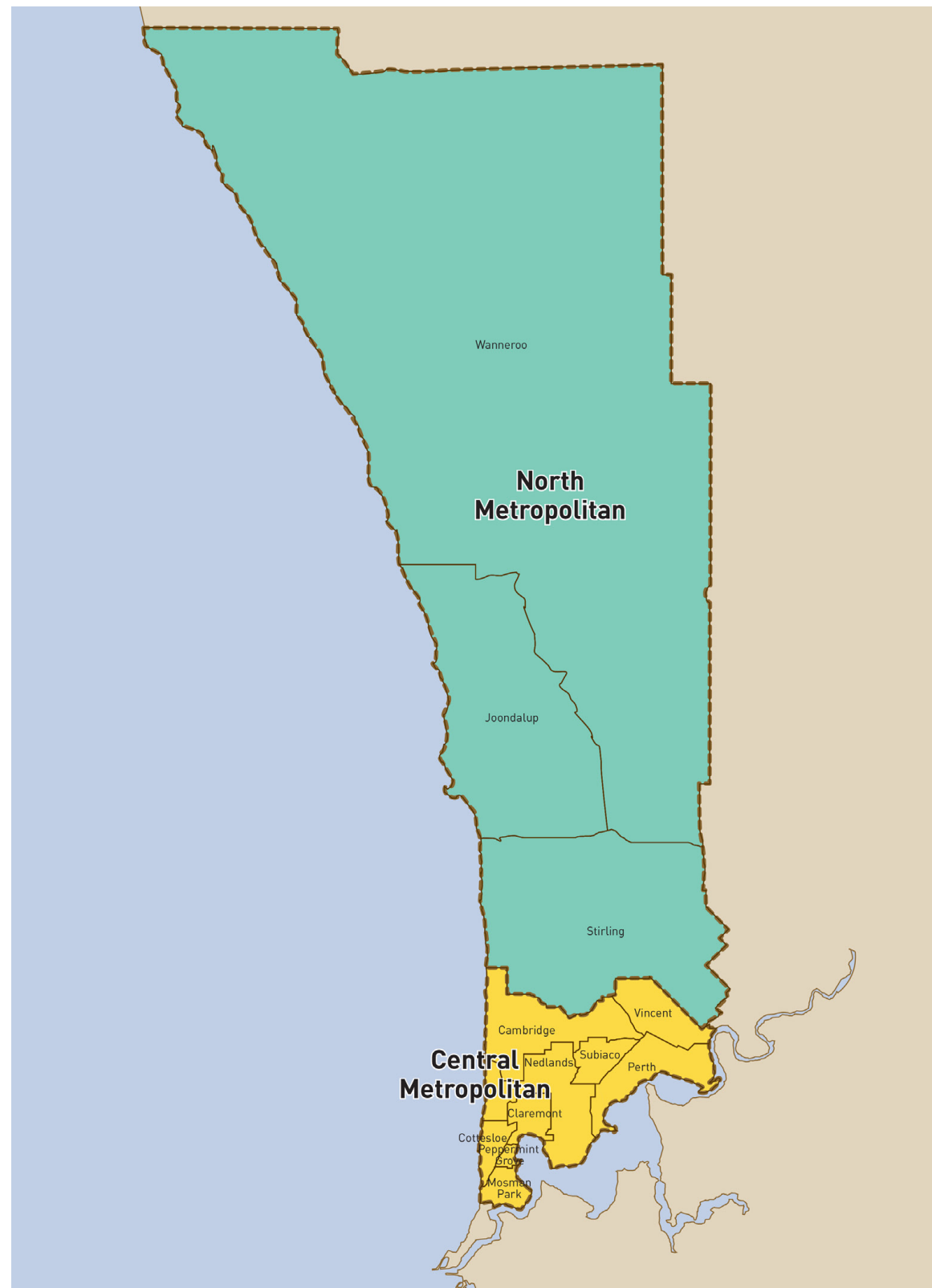
ZONE MAP 2



Elected Member Prospectus

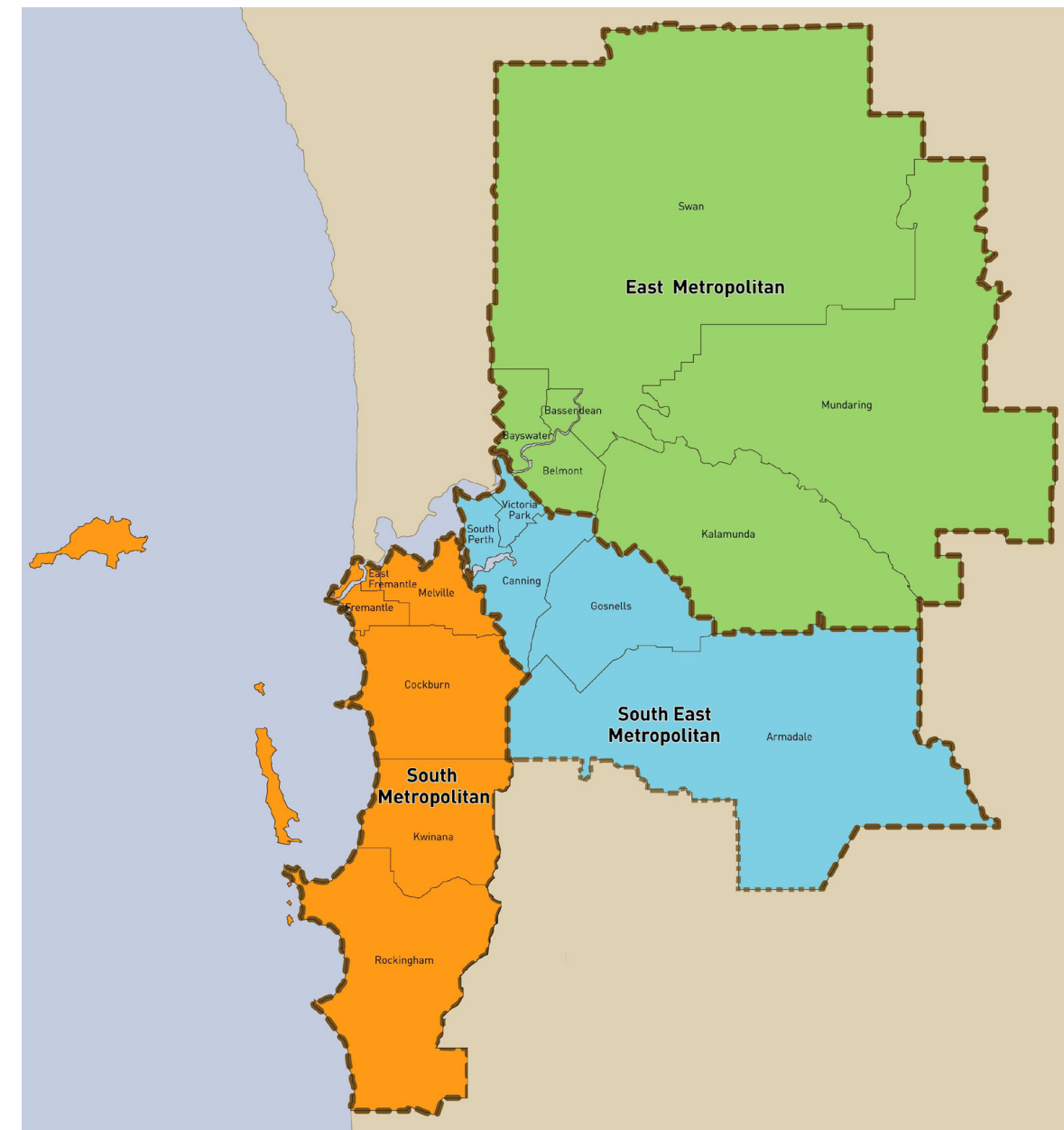
7

ZONE MAP 3



8

ZONE MAP 4



Elected Member Prospectus

9



STATE COUNCIL

WALGA's State Council is the decision-making representative body of all 139 Member Local Governments and is responsible for sector-wide policy making and strategic planning.

WALGA is governed by a President and State Council, consisting of 24 State Councillors – 12 from Country constituencies and 12 from Metropolitan constituencies.

Each State Councillor is elected by and from a Zone.

ROLE OF STATE COUNCIL

State Council's primary role is to govern the successful operation of WALGA and broadly includes:

- strategy formulation and policy-making;
- development, evaluation and succession of the CEO;
- monitoring financial management and performance, including the annual budget;
- monitoring and controlling compliance and organisational performance;
- ensuring effective identification, assessment and management of risk;
- promoting ethical and responsible decision-making;
- ensuring effective communication and liaison with Members and stakeholders; and
- ensuring an effective governance framework.

ROLE OF A STATE COUNCILLOR

State Councillors have ultimate responsibility for the overall successful operations of WALGA.

The principal roles of State Councillors relate to:

- policy positions and issues;
- the strategic direction of WALGA; and
- financial operations and solvency.

State Councillors, as Directors of a Board, are required to act consistently in the best interests of the organisation as a whole.

State Councillors are expected to be champions for WALGA and for the Local Government sector.

There are five ordinary meetings of State Council per year, generally held in March, May, July, September and December.

State Councillors are required to serve on a Policy Team or Committee which meets every one or two months, and are encouraged to attend

WALGA events and functions, to play an active and engaging role in representing WALGA and the Local Government sector.

As State Councillors are elected by their Zone, they are also expected to attend and play a prominent role in Zone meetings, including reporting back to Zone Delegates about State Council decisions and WALGA's recent activities, events and advocacy efforts.

State Councillors are paid an annual sitting fee and all expenses incurred to attend State Council meetings are reimbursable.

Approximate time commitment per year (excluding optional events and travel time):

MEETINGS	30 - 40 hours plus one full day and one overnight regional visit
PREPARATION	15 hours

GET INVOLVED

Involvement with WALGA through representing your Local Government on the Zone or representing your Zone on State Council is an enriching and rewarding experience.

To learn more about nominating for a position on the Zone or State Council and play a role in shaping policy and advocacy on behalf of Local Government in WA, visit the WALGA website.

Contacts

Chantelle O'Brien, Zones Governance Officer
cobrien@walga.asn.au | (08) 9213 2013

Habiba Farrag, State Council Governance Officer
hfarrag@walga.asn.au | (08) 9213 2050

Kathy Robertson, Manager Association and Corporate Governance
krobertson@walga.asn.au | (08) 9213 2036

Tony Brown, Executive Director Member Services
tbrown@walga.asn.au | (08) 9213 2051

RESOURCES



The Western Australian Local Government Directory 2025

Each year, WALGA produces a directory containing contact information and statistics on every WA Local Government. This is a useful resource for our Members, fostering collaboration and efficiency across the sector.



WALGA Annual Report 2023-24

For more details on how WALGA uses its influence, support and expertise to deliver better outcomes for WA Local Governments and their communities, read our 2023-24 Annual Report.



WALGA's 2025 State Election Priorities

This resource showcases initiatives and solutions WALGA presented to the incoming State Government, and continues to advocate for, to keep the state running at its best.



ONE70
Level 1, 170 Railway Parade
West Leederville WA 6007

08 9213 2000
info@walga.asn.au

walga.asn.au

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 MEETING SCHEDULE FOR ORDINARY MEETINGS OF COUNCIL FOR 2026

FILE NUMBER:

AUTHOR: Amallia Alim, Governance Administration Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☒	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To determine and adopt the schedule for Ordinary Meetings of Council for 2026.

BACKGROUND

Under Section 5.3 of the *Local Government Act 1995 (WA)(CKI)*, Council is required to hold Ordinary Meetings at least once every three months. The Shire typically holds monthly meetings. Due to staff and Councillor absences in January, it is recommended no Ordinary Meeting be scheduled for that month.

Regulation 12 of the *Local Government (Administration) Regulations 1996* requires Council to give local public notice of dates, times, and venues of Ordinary and Special Meetings.

POLICY AND LEGISLATION IMPLICATIONS

The proposed schedule considers public holidays, school holidays, and significant community events in the Cocos (Keeling) Islands. Notably, the 25 February 2026 meeting is scheduled at 1:00 pm in consideration of Ramadan.

The schedule also recognises that two meetings will be held on Home Island for everyone meeting on West Island, reflecting the higher resident population on Home Island.

Time	Date	Venue
1:00 pm	Wednesday, 25 February 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 25 March 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 22 April 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 20 May 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 24 June 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 29 July 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 19 August 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 23 September 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 28 October 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 25 November 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 16 December 2026	Council Chambers, Home Island

POLICY AND LEGISLATION IMPLICATIONS

- *Local Government Act 1995 (WA)(CKI)* – Section 5.3: Requirement for regular Ordinary Meetings.
- Local Government (Administration) Regulations 1996 – Reg 12: Requirement to give public notice of meeting dates, times, and locations.

The proposed schedule complies with statutory requirements.

FINANCIAL IMPLICATIONS

Nil – there are no direct financial impacts associated with adopting this schedule.

STRATEGIC IMPLICATIONS

Shire of Cocos (Keeling) Islands Strategic Community Plan 2016 – 2026:

Outcome 4.1 - An informed Council leading working with others to advance our Islands

4.1.2 - Continue to improve organisational planning Nil

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Limited community participation in Council meetings	Moderate	Schedule meetings across Home and West Island to encourage participation
Compliance	Non-compliance with LG Act requirements for meeting dates and public notice	Low	Report to Council and public notice after adoption ensures compliance

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The proposed schedule ensures Ordinary Meetings are held at suitable times without conflicts with public holidays or major community events. Adoption of this schedule ensures statutory compliance and supports community engagement.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BYSIMPLE MAJORITY, PURSUANT TO SECTION 5.3 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES TO:

- ADOPT THE FOLLOWING SCHEDULE OF ORDINARY MEETINGS OF COUNCIL FOR 2026.**
- GIVE LOCAL PUBLIC NOTICE OF THE ADOPTED SCHEDULE VIA THE ATOLL (MINIMUM THREE EDITIONS) AND ON THE SHIRE’S WEBSITE.**

Time	Date	Venue
1:00 pm	Wednesday, 25 February 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 25 March 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 22 April 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 20 May 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 24 June 2026	Council Chambers, Home Island

4:00 pm	Wednesday, 29 July 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 19 August 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 23 September 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 28 October 2026	CRC Meeting Room, West Island
4:00 pm	Wednesday, 25 November 2026	Council Chambers, Home Island
4:00 pm	Wednesday, 16 December 2026	Council Chambers, Home Island

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – SEPTEMBER 2025

FILE NUMBER:

AUTHOR: David Tombs, Acting Chief Executive Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1 - Council Monthly Finance Report- September 2025 [↓](#)

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☒	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

The purpose of this report is to provide the monthly financial report for September 2025, which includes rating, investment, reserve, debtor, and general financial information to Elected Members in accordance with Section 6.4 of the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

The reporting of monthly financial information is a requirement under section 6.4 of the *Local Government Act 1995 (WA) (CKI)*, and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* and provides oversight of the Shire's finances to Council.

COMMENTARY

The period of review is the 3 months ended 30 September 2025.

It is generally regarded that, unless something significant and unforeseen has occurred, monthly financial reporting for the first 3 months of a financial year is not particularly useful (compared to the other months). The first 3 months of a financial year can be heavily influenced by timing differences of, for example, suppliers providing their invoices to the Shire.

Further, as the 2024/25 financial year figures have yet to be audited, 'opening figures' may change.

Income for the year to date is:

- | | |
|----------------------|--------|
| • Operating Revenues | \$1.5m |
| • Capital Revenues | \$0.0m |
| • Total | \$1.5m |

(Note: cash receipts for the year to date are higher but due to the accounting treatment of the .CC Revenue, some receipts have been recorded as revenue in 2024/25)

The Income budget for the same period was \$3.2m, resulting in an overall Income budget variance of \$1.7m. Note 3 provides further analysis of this variance, which is mainly due to \$1.6m of budgeted income being recorded in June 2025 (ie a timing difference)

Council's expenditure for the period is summarised in the following table:

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$2.1m	\$2.4m	\$0.3m
Excluding Depreciation	\$1.7m	\$2.0m	\$0.3m
Depreciation	\$0.4m	\$0.4m	\$0.0m
Capital Expenditure	\$0.1m	\$0.4m	\$0.4m

Details of all material variances against the current budget are provided in the notes to the Monthly Financial Report contained within Attachment 10.3.1.1.

POLICY AND LEGISLATION IMPLICATIONS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires all Local Governments to prepare each month a Statement of Financial Activity reporting on the revenue and expenditure for the month.

Financial Management Regulation 34 also requires this statement to be accompanied by:

- An explanation of the composition of the net current assets, less committal assets and restricted assets;
- An explanation of material variances; and
- Such supporting information that is relevant to the Local Government

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L2 To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community

Strategy

L2.1 Responsible financial management utilizing resources to meet legislative requirements and community expectations

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	That budget allocations are significantly exceeded.	Moderate (6)	Variances are monitored and highlighted to Council on a monthly basis for corrective action.
Reputation	The monthly financial statements are open to public scrutiny.	Low (3)	Procedures in place to ensure all expenditure is justifiable.
Compliance	The report is to be presented to Council within two months in order to comply with relevant legislation.	Low (3)	There are processes in place to ensure compliance with legislation.
Fraud	That the report is manipulated.	Low (3)	Interim and end of year audits.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 30 September 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BYSIMPLE MAJORITY, PURSUANT TO THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 SEPTEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1.**

SHIRE OF (COCOS) KEELING ISLANDS**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	509,516	509,516	509,516	0	0.00%	
Rates excluding general rates	29,800	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	1,897,436	21,986	(1,875,450)	(98.84%)	▼
Fees and charges	1,095,796	482,166	379,446	(102,720)	(21.30%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	526,856	251,856	91.58%	▲
Interest revenue	320,000	67,224	55,079	(12,145)	(18.07%)	
Other revenue	3,028,000	8,500	13,645	5,145	60.53%	
	11,565,035	3,269,642	1,536,328	(1,733,314)	(53.01%)	
Expenditure from operating activities						
Employee costs	(4,439,210)	(1,165,898)	(856,132)	309,766	26.57%	▲
Materials and contracts	(3,463,550)	(789,543)	(719,624)	69,919	8.86%	
Utility charges	(69,787)	(15,789)	(7,471)	8,318	52.68%	
Depreciation	(1,505,875)	(353,478)	(375,860)	(22,382)	(6.33%)	
Finance costs	(500)	(120)	0	120	100.00%	
Insurance	(190,324)	(85,980)	(88,009)	(2,029)	(2.36%)	
Other expenditure	(1,001,021)	(20,770)	(26,188)	(5,418)	(26.09%)	
	(10,670,267)	(2,431,578)	(2,073,284)	358,294	14.74%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	353,478	399,719	46,241	13.08%	
Amount attributable to operating activities	2,366,287	1,191,542	(137,237)	(1,328,779)	(111.52%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(54,946)	(67,325)	(12,379)	(22.53%)	
Acquisition of infrastructure	(1,317,420)	(303,729)	(9,617)	294,112	96.83%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(358,675)	(94,921)	263,754	73.54%	
Amount attributable to investing activities	(2,298,917)	(358,675)	(94,921)	263,754	73.54%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(31,956)	44	0.14%	
	(6,359,986)	(32,000)	(31,956)	44	0.14%	
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,956)	44	0.14%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	4,895,746	2,570,664	110.56%	▲
Amount attributable to operating activities	2,366,287	1,191,542	(137,237)	(1,328,779)	(111.52%)	▼
Amount attributable to investing activities	(2,298,917)	(358,675)	(94,921)	263,754	73.54%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,956)	44	0.14%	
Surplus or deficit after imposition of general rates	0	3,125,949	4,631,632	1,505,683	48.17%	▲

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 (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Actual 30 June 2025	Actual as at 30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	12,149,307
Trade and other receivables	6,738,498	3,502,274
Inventories	19,792	31,387
TOTAL CURRENT ASSETS	16,788,048	15,682,968
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,142,788	14,937,726
Infrastructure	9,796,743	9,694,599
Intangible assets	3,000	2,748
TOTAL NON-CURRENT ASSETS	36,845,583	36,538,123
TOTAL ASSETS	53,633,631	52,221,091
CURRENT LIABILITIES		
Trade and other payables	648,797	330,679
Lease liabilities	13,229	8,573
Employee related provisions	519,296	519,296
Other provisions	50,000	26,141
TOTAL CURRENT LIABILITIES	1,231,322	884,689
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	42,004	42,004
TOTAL NON-CURRENT LIABILITIES	47,275	47,275
TOTAL LIABILITIES	1,278,597	931,964
NET ASSETS	52,355,034	51,289,127
EQUITY		
Retained surplus	31,757,502	30,658,104
Under Review	(1,535)	0
Reserve accounts	11,058,673	11,090,629
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	52,355,034	51,289,127

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

SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 August 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	12,149,307
Trade and other receivables	1,808,302	6,738,498	3,502,274
Inventories	12,882	19,792	31,387
Other assets	32	0	0
	<u>12,839,154</u>	<u>16,788,048</u>	<u>15,682,968</u>
Less: current liabilities			
Trade and other payables	(168,600)	(648,797)	(330,679)
Lease liabilities	(5,270)	(13,229)	(8,573)
Employee related provisions	(498,622)	(519,296)	(519,296)
Other provisions		(50,000)	(26,141)
	<u>(672,492)</u>	<u>(1,231,322)</u>	<u>(884,689)</u>
Net current assets	<u>12,166,662</u>	<u>15,556,726</u>	<u>14,798,279</u>
Less: Total adjustments to net current assets	2(b) (12,166,662)	(10,660,980)	(10,166,647)
Under Review			
Closing funding surplus / (deficit)	0	4,895,746	4,631,632

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,090,629)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	8,573
- Movement in Non - Current Debtor	0	0	526,856
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,553
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,166,647)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 September 2025	YTD Actual 30 September 2025
Adjustments to operating activities			
Add: Depreciation	1,505,875	353,478	375,860
Movement in current contract liabilities associated with restricted cash	(34,356)	0	0
Non-cash movements in non-current assets and liabilities:			
- Other provisions	0	0	23,859
Total non-cash amounts excluded from operating activities	1,471,519	353,478	399,719

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 (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(1,875,450)	(98.84%)	▼
<i>Timing difference : Finance Assistance Grant of \$1.6m was prepaid in June</i>			
Fees and charges	(102,720)	(21.30%)	▼
<i>Timing difference : Private Works Income is \$90K lower than YTD budget. This will be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	251,856	91.58%	▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level)</i>			
Expenditure from operating activities			
Employee costs	309,766	26.57%	▲
<i>Timing of Workers Comp payments - lower by \$67K with 2nd instalment to be paid. Staff and Executive vacancies \$191K, Training \$49K Budgets will be reassessed with the budget review</i>			
Outflows from investing activities			
Acquisition of infrastructure	294,112	96.83%	▲
<i>Timing difference : delay in Capex and invoicing</i>			
Surplus or deficit at the start of the financial year	2,570,664	110.56%	▲
<i>24/25 figures still being finalised</i>			
Surplus or deficit after imposition of general rates	1,505,683	48.17%	▲
<i>24/25 figures still being finalised</i>			

SHIRE OF (COCOS) KEELING ISLANDS**SUPPLEMENTARY INFORMATION****TABLE OF CONTENTS**

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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Fund - 7340 & 5474	Cash and cash equivalents	1,058,678	3,600,629	4,659,307		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	7,490,000	7,490,000		CBA	4.09%	6/10/25
Total		1,058,678	11,090,629	12,149,307	0			
Comprising								
Cash and cash equivalents		1,058,678	11,090,629	12,149,307	0			
		1,058,678	11,090,629	12,149,307	0			

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 6 - Other assets.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	379,784	11,394	(45,750)	345,428	384,464	4,089	0	388,553
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	1,125	0	1,013,821
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	18,162	0	1,805,442
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	473	0	55,762
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,239	0	117,705
Community Reserve	541,796	16,254	0	558,050	549,043	5,840	0	554,883
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,028	0	97,627
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	0	0	84,083
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,253	0	0	6,619,253
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	0	0	353,500
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	31,956	0	11,090,629

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	52,446	54,664	2,218
Plant and equipment	1,171,288	2,500	12,661	(38,306)
Acquisition of property, plant and equipment	1,683,077	54,946	67,325	(36,088)
Infrastructure - roads	1,317,420	303,729	9,617	294,112
Acquisition of infrastructure	1,317,420	303,729	9,617	294,112
Total of PPE and Infrastructure	3,000,497	358,675	76,942	258,024
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	358,675	94,921	240,045
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	0	0
Building Reserve	511,789	0	28,145	28,145
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	118,725	0	(118,725)
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	239,950	66,776	(173,174)
Capital funding total	3,078,917	358,675	94,921	(263,754)

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.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
	Minor Structures	301,996	0	0	0
	133470 Buildings & Minor Structures - Economic Services	209,793	52,446	26,519	25,927
	C368 Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
	C138 Light Industrial Sheds Home Island	0	0	803	(803)
	C267 Studio Unit Lot198 Hi	0	0	1,626	(1,626)
		0	0	0	0
Plant, Furniture and Equipment					
	C190 Projector Equipment / Screen	7,688	0	0	0
	C075 Satellite Tv Upgrade	50,000	0	0	0
	C091 Gym Equipment - Hi	15,000	0	0	0
	C062 2 X Push Mowers	10,000	2,500	0	2,500
	133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	0	0
Motor Vehicles					
	C213 Mini Excavator	156,250	0	0	0
	C222 Excavator Replacement	102,500	0	0	0
	C224 Purchase 4 Wheel Motor Bike	65,600	0	0	0
	C240 3 New Fleet Utes	153,750	0	0	0
	C241 Plant Replacement - Kubota Mower	112,750	0	0	0
	C242 Kubota Mower Wi	112,750	0	0	0
	Bandit 1890XP mulcher	85,000			
	C257 Replacement Of Buggies	0	0	2,776	(2,776)
	C280 Outboard Motors	0	0	9,885	(9,885)
	TOTAL PROPERTY PLANT AND EQUIPMENT	1,683,077	2,500	40,806	(38,306)
Roads					
	122210 Capital - Roads Renewal & Upgrade	1,214,920	303,729	0	303,729
	C532 Roadworks - Jalan Kembang Molok - Home Island	0	0	3,813	(3,813)
	C551 Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
	Capital Works - Other Infrastructure - Tourism And Area				
	131465 Promotion	102,500	0	0	0
	TOTAL INFRASTRUCTURE	1,317,420	303,729	9,617	294,112
Intangible Assets					
	144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
	TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
	TOTAL	3,078,917	306,229	68,402	237,827

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment		30,000	30,000	0			0	0
		0	30,000	30,000	0	0	0	0	0

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year	140,038	245,008
Levied this year	526,206	539,316
Less - collections to date	(401,837)	(179,230)
Gross rates collectable	264,407	605,094
Allowance for doubtful debts	(16,850)	(16,850)
Net rates collectable	245,008	588,244
% Collected	60.3%	22.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,794)	67,345	162,958	115,805	2,567,149	2,905,463
Percentage	(0.3%)	2.3%	5.6%	4.0%	88.4%	
Balance per trial balance						
Rates						588,244
Trade receivables						2,905,463
Other receivables						0
GST receivable						6,018
Allowance for impairment of receivables from contracts with customers						0
Total receivables general outstanding						3,499,725
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.

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES

7 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual					Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Total Revenue
				\$	\$	\$	\$
Gross rental value							
General Developed	0.1051	158	3,277,040	344,253	344,253	344,253	344,253
Vacant	0.2085	10	53,970	11,253	11,253	11,253	11,253
Business	0.1175	44	1,310,725	154,010	154,010	154,010	154,010
Unimproved value							
Sub-Total		212	4,641,735	509,516	509,516	509,516	509,516
Interim Rate				827	827		
Minimum payment							
Gross rental value							
General Developed	840	3	3,540	2,520	2,520	2,520	2,520
Vacant	920	5	16,120	4,600	4,600	4,600	4,600
Business	840	27	77,030	22,680	22,680	22,680	22,680
Sub-total		35	96,690	29,800	29,800	29,800	29,800
Gross Total		247	4,738,425	540,143	540,143		539,316
Concession / Waiver					0		0
Total general rates				540,143	540,143	539,316	539,316

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	1,655,000	0	refer Note 3
Jobseeker / Apprenticeship Scheme Incentives	40,000	9,990	16,761	
	4,940,000	1,664,990	16,761	
Contributions				
Fisheries Control - Income	515,912	232,446	0	
Funding Income - Administration	26,011	0	0	
Pest Control - Income	0	0	5,225	
	541,923	232,446	5,225	
TOTALS	5,481,923	1,897,436	21,986	

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

9 LAND TRUSTS

1979 LAND TRUST

1979 LAND TRUST

Revenue from operating activities

Fees and charges	538,000	538,000	134,499	107,603	(26,896)	-25%
Other revenue	102,500	102,500	25,626	54,288	28,662	53%

	640,500	640,500	160,125	161,891	1,766	
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Expenditure from operating activities

Employee costs	(210,000)	(210,000)	(51,999)	(59,648)	(7,649)	13%
Materials and contracts	(600,000)	(600,000)	(96,747)	(76,860)	19,887	-26%
Utility charges	(69,000)	(69,000)	(17,250)	(374)	16,876	-4512%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(424,998)	(426,076)	(1,078)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(160,676)	156,324	-97%

	(2,896,000)	(2,896,000)	(907,994)	(723,634)	184,360	
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Operating result	(2,255,500)	(2,255,500)	(747,869)	(561,743)	186,126	
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Non-cash amounts excluded from operating activities	1,700,000	1,700,000	424,998	426,076	1,078	
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Amount attributable to operating activities	(555,500)	(555,500)	(322,871)	(135,667)	187,204	
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1984 LAND TRUST

Revenue from operating activities

Fees and charges	152,500	152,500	38,124	19,239	(18,885)	-98%
	152,500	152,500	38,124	19,239	(18,885)	

Expenditure from operating activities

Employee costs	(79,500)	(79,500)	(19,881)	(42,799)	(22,918)	54%
Materials and contracts	(48,000)	(48,000)	(8,124)	(20,251)	(12,127)	60%
Utility charges	(9,300)	(9,300)	(2,325)	(1,195)	1,130	-95%
Depreciation on non-current assets	(267,000)	(267,000)	(66,750)	(67,354)	(604)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(19,873)	27,627	-139%

	(451,300)	(451,300)	(144,580)	(151,472)	(6,892)	
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Operating result	(298,800)	(298,800)	(106,456)	(132,233)	(25,777)	
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Non-cash amounts excluded from operating activities	267,000	267,000	66,750	67,354	604	
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Amount attributable to operating activities	(31,800)	(31,800)	(39,706)	(64,879)	(25,173)	
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

10 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Nil				0	0	0

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

11 ADDITIONAL INFORMATION - FEES AND CHARGES INCOME

	SHIRE			
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance
	\$	\$	\$	
Property Lease Income	87,600	24,600	2,020	(22,580)
Property Rental Income	74,216	73,500	16,840	(56,660)
* Other	478,150	377,066	355,686	(21,380)
Total Fees & Charges	1,095,796	482,166	379,446	(102,720)

* To be reviewed/expanded for October report

1979 Land Trust		
Current Budget	YTD Current Budget	YTD Actual
\$	\$	\$
148,000	36,999	26,181
390,000	97,500	81,422
0	0	0
538,000	134,499	107,603

1984 Land Trust		
Current Budget	YTD Current Budget	YTD Actual
\$	\$	\$
137,500	34,374	19,239
15,000	3,750	0
0	0	0
152,500	38,124	19,239

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

12 ADDITIONAL INFORMATION - EMPLOYEE COSTS

	SHIRE				1979 Land Trust			1984 Land Trust		
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance	Current Budget	YTD Current Budget	YTD Actual	Current Budget	YTD Current Budget	YTD Actual
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Salaries & Wages	3,758,412	896,145	704,193	191,952	75,500	18,750	21,290	28,500	7,128	15,219
Superannuation	462,800	106,665	101,637	5,028	0	0	0	0	0	0
Workers Compensation Insurance	135,648	135,648	68,352	67,296	0	0	0	0	0	0
Staff Housing - Rent	56,400	14,118	13,956	162	0	0	0	0	0	0
Staff Training, Development (incl Travel)	229,400	55,370	0	55,370	0	0	0	0	0	0
Staff Annual Airfare	46,972	13,550	14,441	(891)	0	0	0	0	0	0
Staff Uniforms & PPE	28,400	7,850	3,146	4,704	0	0	0	0	0	0
Staff Vehicle Expenses	57,000	14,250	8,034	6,216	0	0	0	0	0	0
Staff Appoint/Leaving Costs	60,000	20,000	8,804	11,196	0	0	0	0	0	0
Fringe Benefit Tax	60,000	0	0	0	0	0	0	0	0	0
Other Employee Costs	61,349	17,148	17,810	(662)	500	0	0	0	0	0
Overheads / Allocation	(517,171)	(114,846)	(84,241)	(30,605)	134,000	33,249	38,358	51,000	12,753	27,580
* Total operating - Employee Costs	4,439,210	1,165,898	856,132	309,766	210,000	51,999	59,648	79,500	19,881	42,799

* To be reviewed/expanded for October report

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

12 ADDITIONAL INFORMATION - MATERIALS AND CONTRACTS

	SHIRE				1979 Land Trust			1984 Land Trust		
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance	Current Budget	YTD Current Budget	YTD Actual	Current Budget	YTD Current Budget	YTD Actual
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Consultants Fees	1,184,715	275,138	116,228	158,910	20,000	0	0	3,000	0	3,500
Legal Advice	125,000	32,000	38,059	(6,059)	178,000	0	0	0	0	0
Advertising / Comms	51,600	12,600	0	12,600	0	0	0	0	0	0
Postage & Freight	7,590	2,050	1,111	939	0	0	0	0	0	0
Subscriptions/Publications/Legislation	51,175	18,850	42,992	(24,142)	0	0	0	0	0	0
Other Material & Contracts	1,557,250	299,310	458,087	(158,777)	239,000	59,748	64,527	30,000	6,999	14,650
Auditors Remuneration	97,600	9,000	0	9,000	15,000	0	0	10,500	0	0
Telephone & Internet Expenses	54,000	14,000	6,081	7,919	0	0	0	0	0	368
It Software & Licences	150,000	37,500	15,104	22,396	0	0	0	0	0	0
It Hardware Purchases (<\$5,000)	38,000	10,000	13,242	(3,242)	0	0	0	0	0	0
Minor Office Furn/Equip Purchases (<\$5,000)	55,100	12,500	2,529	9,971	0	0	0	0	0	0
Stationery & Printing	35,000	10,000	445	9,555	0	0	0	0	0	0
Bank Fees And Charges	4,000	1,000	746	254	0	0	0	0	0	0
Other	52,520	55,595	25,000	30,595	0	0	0	4,500	1,125	1,733
	3,463,550	789,543	719,624	69,919	452,000	59,748	64,527	48,000	8,124	20,251

* To be reviewed/expanded for October report

10.3.2 SCHEDULE OF ACCOUNTS PAID - SEPTEMBER 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - Account for Payment [↓](#)
10.3.2.2 - Credit Card Transactions [↓](#)
10.3.2.3 - Fuel Transactions [↓](#)

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☒	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☐	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the period September 2025, as required by the *Local Government (Financial Management) Regulations 1996*.

RELEVANT DOCUMENTS

Available for viewing at the meeting.

Nil

BACKGROUND

The exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid is to be provided to Council, where such delegation is made.

COMMENTS

The following table summarises the payments for the period by payment type, with further details of the accounts paid contained within Attachment 10.3.2.1.

Payment Type	Amount (\$)
EFT #11705- #11788	\$383,187.46
Cheque From 11779 – 11782	\$6,332.55
Direct Payments	\$65,485.47
Total	\$455,005.48

Contained within Attachment 10.3.2.1, 10.3.2.2 and 10.3.2.3 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATION IMPLICATIONS

The schedule of accounts paid is submitted in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L2 To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community

Strategy

L2.1 Responsible financial management utilizing resources to meet legislative requirements and community expectations

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	That budget allocations are significantly exceeded	Moderate (6)	Variances are monitored and highlighted to Council monthly for corrective action.
Reputation	The accounts paid report is open to public scrutiny.	Low (3)	Procedures in place to ensure all expenditure is justifiable.

Compliance	The report is to be presented to Council in order to comply with relevant legislation	Low (3)	There are processes in place to ensure compliance with legislation.
Fraud	That the report is manipulated.	Low (3)	Interim and end of year audits along with sequence checks

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

It is recommended that Council receives the reports provided for the period September 2025.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BYSIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996* RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE PERIOD SEPTEMBER 2025 TOTTALLING \$455,005.48 AS CONTAINED IN ATTACHMENT 10.3.2.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD SEPTEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.

List of Accounts Paid Under Delegated Authority for the Month of September 2025				
Chq/EFT	Date	Name	Description	Amount
11784	18/09/2025	State Revenue Department	Disbursement MVR for August 2025	\$ 6,332.55
		Total Cheque Payments		\$ 6,332.55
EFT11789	04/09/2025	Accwest Pty Ltd	General Accounting Assistance in July 25	\$ 980.00
EFT11790	04/09/2025	Aquasports Marine	Purchase item for outboard motors	\$ 9,885.00
EFT11791	04/09/2025	B.M Refrigeration	Remove/Install new aircon HI Shire Chamber Office	\$ 3,234.00
EFT11792	04/09/2025	Pulu Connect	Service:Fixed Data & Service: 4G Data	\$ 825.00
EFT11793	04/09/2025	Focus Networks	1x Desktop Computer for Chambers PC	\$ 3,707.00
EFT11794	04/09/2025	Fire & Safety Services Co Pty Ltd	May Fire Detection and Alarm System Services	\$ 6,809.50
EFT11795	04/09/2025	IT Vision	Backup Service for rates billing 2025	\$ 504.00
EFT11796	04/09/2025	Jones Lang LaSalle Pty Ltd	Office Rental for month September 2025	\$ 1,163.97
EFT11797	04/09/2025	Kenneth Zakaria Lakina	2025 Hari Raya Light Competition	\$ 150.00
EFT11798	04/09/2025	Mo Sparks Electrical	Rewire power and lights in foyer between IOGTA & Community Office	\$ 5,410.00
EFT11799	04/09/2025	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCK1007) 100Mbps month August 2025	\$ 1,000.00
EFT11800	09/09/2025	Australian Services Union	Payroll deductions	\$ 53.00
EFT11801	09/09/2025	Australian Taxation Office	Payroll deductions	\$ 47,448.00
EFT11802	09/09/2025	Shire of Cocos (Keeling) Islands	Disbursement MVR for July 2025	\$ 1,254.49
EFT11803	10/09/2025	Focus Networks	Managed Proactive Service-Schedule 7	\$ 3,902.00
EFT11804	10/09/2025	Musahirin Shakirin	Travel Allowance for Tafe Block Release 12-26.09.25	\$ 1,175.40
EFT11805	10/09/2025	Water Corporation	Service & Water Charges for several properties for month July 2025-August 2025	\$ 34,798.67
EFT11806	10/09/2025	WA Local Government Association	WALGA Convention 2025 Registration Cr Young,Cr Badlu,Cr Knight,I.Macrae	\$ 5,500.00
EFT11807	12/09/2025	Awliyah Ashari	Atoll Distributors month August 2025	\$ 75.00
EFT11808	12/09/2025	Focus Networks	Monthly Subscription is per Computer	\$ 3,874.21
EFT11809	12/09/2025	Freightshop	Freight Charges for-Copper Tube	\$ 259.40
EFT11810	12/09/2025	Xavier Hart	Atoll Distributors month August 2025	\$ 30.00
EFT11811	12/09/2025	Adirah Qaisarah Mhd Isa	Atoll Distributors month August 2025	\$ 25.00
EFT11812	12/09/2025	Prime Packaging	Purchase Material for Home Island Transfer Station	\$ 402.76
EFT11813	12/09/2025	Telstra	Telephone charges month 25 August 2025 to 24 September 2025	\$ 39.62
EFT11814	12/09/2025	Ruby William	Atoll Distributors month August 2025	\$ 15.00
EFT11815	18/09/2025	Alami	Purchase-Prize Box x2 for R U OK Day	\$ 238.15
EFT11816	18/09/2025	Azah Badlu	Travel Allowance WALGA Convention 2025 p/e 19-26.09.2025	\$ 1,140.40
EFT11817	18/09/2025	Boc Ltd	Container Service period 29.07.2025 to 28.08.2025	\$ 80.28
EFT11818	18/09/2025	Cocos Communications And IT Pty Ltd	ISP reimbursements Digital Infrastructure O&M	\$ 43,839.64
EFT11819	18/09/2025	Dash Digital	Hosting Caretaker-September 2025	\$ 164.00
EFT11820	18/09/2025	Department of Transport	Disbursement MVR for August 2025	\$ 16,616.55
EFT11821	18/09/2025	Focus Networks	2 Year Domain and DNS Hosting Renewal Exp 22.09.25	\$ 205.00
EFT11822	18/09/2025	Fridays Jetskis Pty Ltd	Purchase mateiral-C188,1605,1889,Small Tools	\$ 3,457.40
EFT11823	18/09/2025	Fire & Safety Services Co Pty Ltd	Fire Detection for Cyclone Shelter HI	\$ 1,638.00
EFT11824	18/09/2025	HSR Southern Cross Pty Ltd	Purchase Hydraulic Ram/Seal Kit	\$ 1,894.20
EFT11825	18/09/2025	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Provision of Professional Valution Service-Lot 237 HI Azmie Zaitu Centre	\$ 700.00
EFT11826	18/09/2025	Signa Knight	Travel Allowance for WALGA Convention 2025 p/e 19-26.09.25	\$ 1,140.40
EFT11827	18/09/2025	Ibrahim Macrae	Travel Allowance for WALGA Convention 2025 p/e 19.26.09.25	\$ 1,795.90
EFT11828	18/09/2025	Multiwave Networks Pty Ltd	NBN Sky Muster Premium for-hse 31,56 & 16 WI month September 2025	\$ 297.00
EFT11829	18/09/2025	Nextgen Skills	Certificate III in Plumbing CPC32420	\$ 2,858.43
EFT11830	18/09/2025	Official CPM	Rent for-Hse 31,16 & 56 West Island mont September 2025	\$ 4,652.00
EFT11831	18/09/2025	Mohd Rohaizal Ruslan	2025 Hari Raya Lights Competition 1st Prize Winner	\$ 200.00
EFT11832	18/09/2025	Sweet As Makan	Catering for Special Council Meeting 04.09.25	\$ 209.00
EFT11833	18/09/2025	Telstra	Mobile charges for-Phone Satellite 0147164476 28/8-27/09/2025	\$ 70.00
EFT11834	18/09/2025	Telstra	Telephone charges for-Hse 16 WI p/e 02.07.2025	\$ 26.12
EFT11835	18/09/2025	Insurance Commission of Western Australia	Disbursement MVR for August 2025	\$ 14,889.26
EFT11836	18/09/2025	Total Tools O'connor	Purchase Pump Transfer	\$ 471.82
EFT11837	18/09/2025	Totally Workwear Distribution Center	Purchase Uniforms	\$ 1,199.55

EFT11838	18/09/2025	Water Corporation	Water & Sewerage Service Charges for-Lot 198,199,200,201,203,103,254,246	\$ 891.94
EFT11839	18/09/2025	Zentner Shipping Pty Ltd	Freight charges for 2 Front End Loader	\$ 90,663.65
EFT11840	19/09/2025	CPM Licencing	Renewal Registration Shire vehicle C1450	\$ 77.25
EFT11841	19/09/2025	Jones Lang LaSalle Pty Ltd	Office Rent month October 2025	\$ 1,163.97
EFT11842	19/09/2025	Mo Sparks Electrical	Install Additional Power Point Shire Office	\$ 690.00
EFT11843	19/09/2025	Water Corporation	Water & Sewerage Service Charges	\$ 16,018.46
EFT11844	23/09/2025	Beacon Equipment	Purchase parts for C1524	\$ 228.00
EFT11845	23/09/2025	Cocos (K) Islands Community Resource Centre	Being stationery,Printing and Councillors meeting	\$ 118.20
EFT11846	23/09/2025	Direct Office & Commercial Furniture	Shire Office WI Furniture	\$ 2,356.20
EFT11847	23/09/2025	Focus Networks	50% Deposit Desktop Computer & Flight/Accommodation	\$ 20,832.04
EFT11848	23/09/2025	Fridays Jetskis Pty Ltd	Refund for Booking Technican Flights to Repairs C1888-1889	\$ 2,399.89
EFT11849	23/09/2025	Indian Ocean Territories Health Services	Dr Consult/Medical Clearance-Azie Osman 01.09.2025	\$ 190.00
EFT11850	23/09/2025	Shakirin Keegan	Reimbursement fuel for Training	\$ 53.28
EFT11851	23/09/2025	Nur-shaniyah Kenneth Zakaria	Catering for Thomas Battcher Farewell 27.06.25	\$ 180.00
EFT11852	23/09/2025	GPC Asia Pacific Pty Ltd, Trading As Repco	Purchase Small Tools	\$ 232.50
EFT11853	23/09/2025	Sweet As Makan	Catering Special Council Meeting 10.09.25	\$ 215.00
EFT11854	23/09/2025	Lululmaknun Sloan	Reimbursement Power,Water bill, Phone,Home WIFI	\$ 936.70
EFT11855	23/09/2025	Subco Pty Ltd	Service 1: Shire Office (Building ID Auck1007) 100Mbps month September 2025	\$ 1,000.00
EFT11856	23/09/2025	Territories Courier Service	Purchase Cutback 100-20lt-80kg	\$ 1,069.60
EFT11857	23/09/2025	Totally Workwear Distribution Center	Purchase Blundstone 150mm Zip Steel	\$ 216.73
EFT11858	30/09/2025	Awliyah Ashari	Atoll Distributers - September 2025	\$ 50.00
EFT11859	30/09/2025	E & M J Roshier Pty Ltd	Purchase of Parts	\$ 451.16
EFT11860	30/09/2025	Freightshop	Airfreight Plumbing Tools	\$ 1,225.47
EFT11861	30/09/2025	Xavier Hart	Atoll Distributers - September 2025	\$ 15.00
EFT11862	30/09/2025	Adirah Qaisarah Mhd Isa	Atoll Distributers - September 2025	\$ 50.00
EFT11863	30/09/2025	Mo Sparks Electrical	Kampong Houses Repairs	\$ 3,110.00
EFT11865	30/09/2025	Porter Equipment Australia Pty Ltd	Purchase of tools	\$ 2,586.90
EFT11866	30/09/2025	Sadie Slater	Atoll Distributers - September 2025	\$ 30.00
EFT11867	30/09/2025	Territories Courier Service	Purchase of first aider	\$ 165.95
EFT11868	30/09/2025	Total Tools O'connor	Purchase of small tools.	\$ 5,665.45
		Total Eft payments		\$ 383,187.46
DD11691.1	07/09/2025	Australian Super	Superannuation contributions	\$ 2,132.69
DD11691.2	07/09/2025	GESB Super	Superannuation contributions	\$ 33.60
DD11691.3	07/09/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11691.4	07/09/2025	AXA Australia	Superannuation contributions	\$ 3,368.42
DD11691.5	07/09/2025	Aware Super	Superannuation contributions	\$ 8,703.49
DD11691.6	07/09/2025	Panorama Super	Superannuation contributions	\$ 1,320.88
DD11691.7	07/09/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 638.72
DD11691.8	07/09/2025	Rest Superannuation	Superannuation contributions	\$ 1,162.44
DD11691.9	07/09/2025	Australian Super	Superannuation contributions	\$ 1,239.64
DD11703.1	15/09/2025	Viva Energy Australia Ltd	Fuel Purchased for August Paid in September 2025	\$ 6,580.63
DD11715.1	21/09/2025	Australian Super	Superannuation contributions	\$ 2,067.86
DD11715.2	21/09/2025	GESB Super	Superannuation contributions	\$ 67.20
DD11715.3	21/09/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11715.4	21/09/2025	AXA Australia	Superannuation contributions	\$ 3,030.53
DD11715.5	21/09/2025	Aware Super	Superannuation contributions	\$ 10,413.04
DD11715.6	21/09/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11715.7	21/09/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 639.36
DD11715.8	21/09/2025	Rest Superannuation	Superannuation contributions	\$ 1,321.18
DD11715.9	21/09/2025	Australian Super	Superannuation contributions	\$ 1,193.47
DD11733.1	26/09/2025	Mastercard	See Attachments	\$ 2,746.04
DD11738.1	26/09/2025	Mastercard	See Attachments	\$ 14,201.21
DD11691.10	07/09/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11691.11	07/09/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11715.10	21/09/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11715.11	21/09/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 65,485.47
		Total Transaction for the Month of September 2025		\$ 455,005.48

Detailed Credit Card Transaction - September 2025			
Date	Name	Description	Amount
Credit Card - Governance & Risk Co-ordinator			
27.08.2025	Cocos Asian Imports	Staff Amenities	\$ 90.00
27.08.2025	Cocos Island Co-operative Society	Fuel Purchase	\$ 919.14
27.08.2025	Virgin Australia	Refund fo Azia Bulka	-\$ 859.09
27.08.2025	Virgin Australia	Airfare entitlement for Rahim Chongkin	\$ 850.43
27.08.2025	Virgin Australia	Refund for Saifullah Zaitol	-\$ 1,288.18
27.08.2025	Virgin Australia	Refund for Amalia Alim	-\$ 1,698.18
28.08.2025	Qantas Airways Limited	Qantas Annual Airfare entitlement for Azia Bulka	\$ 992.21
28.08.2025	Qantas Airways Limited	Qantas Annual Airfare entitlement for Azia Bulka	\$ 992.21
28.08.2025	Starlink Australia	Starlink Subscriptions	\$ 430.40
29.08.2025	Cocos Island Co-operative Society	Cleaning Products	\$ 78.00
29.08.2025	Cocos Island Co-operative Society	Cocos Island Co-operative	\$ 73.50
29.08.2025	Virgin Australia	Annual entitlement for Kenny Junaidi	\$ 858.51
29.08.2025	Virgin Australia	Airfare for Felix Neuweiler (Environmental and Health Building Officer)	\$ 1,796.78
29.08.2025	Virgin Australia	Refund for Azia Bulka	-\$ 859.09
02.09.2025	Cocos Island Co-operative Society	Cleaning Products	\$ 27.40
08.09.2025	Cocos Island Co-operative Society	Fuel Purchase	\$ 176.75
09.09.2025	Cocos Island Co-operative Society	Ferry Tickets Purchase	\$ 2,500.00
09.09.2025	Cocos Island Co-operative Society	Small Tools - Hardware	\$ 133.60
10.09.2025	Shamroks Supermarket	Staff Amenities	\$ 54.00
15.09.2025	Cocos Island Co-operative Society	Small Tools - Hardware	\$ 36.35
16.09.2025	Cocos Island Co-operative Society	Staff Amenities	\$ 110.00
16.09.2025	Shamroks Supermarket	Staff Amenities	\$ 50.00
18.09.2025	Qantas Airways Limited	Airfare entitlement for Saifullah Zaitol	\$ 741.61
18.09.2025	Qantas Airways Limited	Airfare entitlement for Amalia Alim	\$ 565.41
18.09.2025	Qantas Airways Limited	Airfare entitlement for Amalia Alim	\$ 992.21
18.09.2025	Cocos Island Co-operative Society	Fuel Purchase	\$ 815.22
19.09.2025	Qantas Airways Limited	Airfare entitlement for Kenny Junaidi	\$ 992.21
19.09.2025	Holiday Inn Perth CBD	Accommodation for Ibrahim Macrae Walga Convention Conference	\$ 1,901.45
19.09.2025	Holiday Inn Perth CBD	Accommodation for Cr Azah Badlu Walga Convention Conference	\$ 2,004.37
19.09.2025	Live Payments	Taxi Fare	\$ 38.85
23.09.2025	Nandos William St Perth	Personel Purchase in Error	\$ 23.90
23.09.2025	Starlink Australia	Starlink Subscriptions	\$ 538.00
23.09.2025	Krispy Kreme Hay St Perth	Personel Purchase in Error	\$ 9.00
24.09.2025	Prosper TPC Pharmacy	Personel Purchase in Error	\$ 8.99
24.09.2025	SQ Karache by Sanl	Personel Purchase in Error	\$ 16.50
24.09.2025	Woolworths	Personel Purchase in Error	\$ 49.75
24.09.2025	Mister Cutts Barber SH	Personel Purchase in Error	\$ 40.00
	Total		\$ 14,202.21
Credit Card - Manager of Finance and Corporate Service			
27.08.2025	Crown Metropol - Burswood	Accommodation CEO Interview- Ainiidil Minkom	\$1,573.89
03.09.2025	Cocos Island Co-operative Society	Fuel - Home Island Hardware	\$815.00
08.09.2025	Pulu Connect	Phone Account	\$50.75
12.09.2025	Cocos Island Co-operative Society	Grocery Supplies	\$247.80
17.09.2025	Cocos Island Co-operative Society	Fuel - Home Island Hardware	\$58.10
	Total		\$2,745.54
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended September 2025			\$ 16,947.75

Detailed Fuel Card Transactions for August 2025 (paid in September 2025)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
29.08.2025	7034301108997906	C1898	DIESEL	53.91	\$ 2.75	\$ 148.50
29.08.2025	7034301108997898	C1897	DIESEL	59.4	\$ 2.75	\$ 163.62
26.08.2025	7034303113549169	N/A	DIESEL	163.91	\$ 2.75	\$ 451.50
21.08.2025	7034303113549169	N/A	DIESEL	90.04	\$ 2.75	\$ 248.02
20.08.2025	7034303113549169	N/A	DIESEL	130	\$ 2.75	\$ 358.09
19.08.2025	7034301108997906	C1898	DIESEL	56.65	\$ 2.75	\$ 156.05
19.08.2025	7034301108997898	C1897	DIESEL	54.91	\$ 2.75	\$ 151.25
18.08.2025	7034303093122078	N/A	DIESEL	22.23	\$ 2.75	\$ 61.24
18.08.2025	7034303113549169	N/A	DIESEL	110.02	\$ 2.75	\$ 303.05
13.08.2025	7034303113549169	N/A	DIESEL	500.04	\$ 2.75	\$ 1,377.38
12.08.2025	7034303113549169	N/A	DIESEL	157.01	\$ 2.75	\$ 432.49
11.08.2025	7034301108997898	C1897	DIESEL	58.85	\$ 2.75	\$ 162.11
10.08.2025	7034303093122078	N/A	DIESEL	51.12	\$ 2.75	\$ 140.81
08.08.2025	7034301108997880	C1895	DIESEL	56.3	\$ 2.75	\$ 155.08
08.08.2025	7034301108997906	C1898	DIESEL	54.88	\$ 2.75	\$ 151.17
07.08.2025	7034303113549169	N/A	DIESEL	91.18	\$ 2.75	\$ 251.16
07.08.2025	7034303113549169	N/A	DIESEL	145.49	\$ 2.75	\$ 400.75
06.08.2025	7034301108998433	C1454	DIESEL	58.07	\$ 2.75	\$ 159.95
01.08.2025	7034303113549169	N/A	DIESEL	475	\$ 2.75	\$ 1,308.41
Total				2389.01	\$ 2.75	\$ 6,580.63

10.4 INFRASTRUCTURE

Nil

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - OCTOBER 2025

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.5.1.1 - DRAFT - After School Activities [↓](#)
- 10.5.1.2 - WA Cricket Visit [↓](#)
- 10.5.1.3 - ABC Backroads BTS - Jukong Riggings. [↓](#)
- 10.5.1.4 - ABC Backroads - Nek Callum and Luluk Interview [↓](#)
- 10.5.1.5 - ABC Backroads - Nek Su [↓](#)

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
☐	Executive	<i>The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i>
☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
☐	Quasi-Judicial	<i>When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses.</i>
☒	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To provide Council with an update on programs, projects, and events delivered by the Community Development Team during October 2025.

COMMUNITY DEVELOPMENT COORDINATOR

West Island – Library Services Officer:

We would like to welcome and congratulate Noran Roland (Mak Qoid) into the Community Development Team. Noran is currently a Casual Relief for the West Island Library during Iffahzurah (Mak Afiq) Maternity Leave. Noran is well experienced in working in libraries as she does relief work at the school's library when is needed.

International Day of People with Disability:

We were successful with receiving a Grant Funding of \$1,000.00 for our International Day of People with Disability event. The event will be held at the Home Island Cyclone Shelter on Wednesday 3 December, from 6.30pm to 8.00pm.

Event will include inclusive activities such as board games, arts and crafts activities, light exercises suitable for all. Catering from local businesses will be provided as it is an effective way to bring the community together and in Cocos culture, sharing food is essential. The Cocos Island Youth Council will also be involved in the event by taking part and organising activities and assisting the team with setting up and cleaning.

The Home Island Cyclone Shelter has been selected as the venue for this event as it is holistically universally accessible. There are wheelchair ramps as well as accessible toilets.

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Projects:

- Batik Revival Project
- Jukong Restoration Project
- ABC Backroads

Batik Revival Project – Further Textile Projects:

- Niamh is undertaking research for a new project that is planned to take part in 4 parts:
 - Part 1 - Professional development for local artists, through talks and workshops by professional artists. We hope to encourage local artist to find their own style.
 - Part 2 - Further workshops in textile methods – further dyeing, screen printing, lino printing, cyanotype and embroidery to name a few possibilities.
 - Part 3 - In collaboration with the Health Services, we would like to use the project to kick off a seniors respite sewing program. Fabrics will be able to be provided for sewing from the textile printing workshops creating a holistic product that provides an opportunity for economic development.
 - Part 4 - Exhibition and fashion show. We hope to be able to create a show and exhibition to display all of best works crafted through this project. We would like to look into the possibility of a touring exhibition where the works could travel to Katanning, or other Cocos Malay bases on the mainland. There has been recommendation from Jacky that we could look at doing this through collaboration with Art On The Move who specialise in facilitating this sort of work.

- The biggest hurdle we have come across is the lack of funding opportunities available to the Indian Ocean Territories. Niamh was in the process of applying for a Grant through Department of Creative Industries, Tourism and Sport, however this lead was squashed when it became clear that the Indian Ocean Territories would not be considered for this grant.
- Niamh have been in discussions with Carolin Buncle about other opportunities that may be available, and there is a possibility to apply for funding through QANTAS' Regional Grants Funding. Niamh attended the Grant Writing Workshop to get some further answers on what is possible.
- Niamh has also been working on an article for Garland Magazine about the Batik Revival Project. This is to be submitted in November for their December issue. It will outline the processes within the project and give context to the historical significance of Batik on the Islands.

Jukung Restoration Project:

- Nek Callum has returned to work after a break throughout the wedding season.
- He is working on creating new rudders for the boats missing parts.
- He will continue work with the rudders and additional fittings while we await further guidance on the best way to tackle Ini Lagi, our most complicated vessel yet as part of the restoration projects.

ABC Backroads:

- ABC Backroads have been on Home Island over the last week filming their episode on Cocos.
- On Monday 20 October they interviewed Nek Callum and watched him do some work on the Jukung Restoration Project, the interviewed Bidi and Nek Su regarding rigging and sailing of the Jukongs. Bidi and his crew of Sha, Fadhil and Musa took Lisa Millar (presenter of the show) out for a sail.
- This episode will be great exposure for the Jukung Restoration Project and is a wonderful record of the sailing culture and traditions on Cocos.

YOUTH & RECREATION OFFICER

After School Activities:

Anita will be organising a couple of After School activities for both West and Home Island children. *(please see DRAFTED upcoming after school activities/programs).*

Sports Visit – Cricket:

WA Cricket will be visiting our islands to run both community and school sessions. These sessions are open to all ages. *(please see attachment for more information).*

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

- S2 To establish good working relationships between groups and improve communication with the community.
- S3 To provide access to services, support and activities for young people.

Strategy

- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)
- S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Budget allocations may be exceeded.	Moderate (6)	Monitor Variances and report them to Council for corrective action.
Reputation	Budget allocations exceeded	Moderate (6)	Monitor and report variances to Council.
Compliance	Reports not presented within statutory timeframe.	Low (3)	Processes in place to ensure compliance.
Fraud	Risk of misreporting	Low (3)	Interim and end of year audits.

Risk Matrix

Consequence / Likelihood	Insignificant (1)	Minor (2)	Medium (3)	Major (4)	Extreme (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

THAT COUNCIL, BYSIMPLE MAJORITY, NOTES AND RECIEVES THE SHIRE’S COMMUNITY DEVELOPMENT COORDINATOR’S REPORT FOR OCTOBER 2025.

Planned Upcoming Events

2025

DECEMBER

OCT 29th	WI - COMMUNITY CRICKET SESSION 2.45-4.00PM
OCT 30th	HI - COMMUNITY CRICKET SESSION 4.30-5.30PM
OCT 31st	WI - QUIET LIBRARY ACTIVITIES 4.00-5.30PM
NOV 7th	HI - ROLLERSPORTS @TENNIS COURTS 6.30-8.30PM
NOV 12th	GYMNASTICS (program tbc)
DEC 4th	HI - SUSHI CUPS @CYCLONE SHELTER 2.30-4pm
DEC 10th	WI - ROLLERSPORTS @SCHOOL UNDERCOVER AREA 3.00-5.00pm
DEC 12th	WI LIBRARY- READING
DEC 19th	CIYC YOUTH BALL @CYCLONE SHELTER (TBC)

For further enquiries please do not hesitate to email the Youth and Recreation Officer on anita.mocksen@cocos.wa.gov.au or contact the Shire Office on 91626649.

WA Cricket

Community Come & Try Cricket!

Calling all kids of Cocos Keeling Islands!

WA Cricket is visiting and will be running two community sessions for anyone aged 5-18 to come and give Cricket a go!

Whether you're a seasoned pro or have never played before, all are invited for an afternoon of activities and games!

WEST ISLAND
WED 29TH OCTOBER
2:45PM - 4:00PM
FRONT OF SCHOOL

HOME ISLAND
THUR 30TH OCTOBER
4:30PM - 5:30PM
OVAL NEXT TO SCHOOL



Australian Government



WA
CRICKET



Department of
**Creative Industries,
Tourism and Sport**







11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL**14 MATTERS BEHIND CLOSED DOORS**

Nil

15 MATTERS RELATING TO THE LAND TRUSTS

The Australian Government transferred ownership of portions of land on the Cocos (Keeling) Islands, under two separate deeds, to the Territory's local government being the Cocos (Keeling) Islands Council. On 1 July 1992, the Territories Law Reform Act came into effect by which the Commonwealth Government applied Western Australian laws to the Cocos (Keeling) Islands. The Local Government (Transition) Ordinance 1992 established the Shire of the Cocos (Keeling) Islands by absorbing the Cocos (Keeling) Islands Council. By this arrangement, the body corporate called the Shire of Cocos (Keeling) Islands became the Trustee for both Land Trusts. Decisions relating to the Trust are made by Council as the decision-making arm of the body corporate.

The 1979 Deed: The 1979 Trust Deed applies to all of the land above the high-water mark on Home Island, except Lot 13, Lot 14 and Pulu Gangsa (Cemetery Island). The Deed states that the land is to be held 'upon trust for the benefit, advancement and wellbeing of the community formed by the Kampong residents.' No other terms were expressed in the Deed. 'Kampong residents' were described in the 1979 Trust Deed as 'the residents from time to time of the Kampong area'.

The 1984 Deed: The 1984 Trust Deed applies to all parcels of land situated and being above high-water mark within the Cocos (Keeling) Islands, including North Keeling Island, but not including parcels of land as described in the First Schedule of the 1984 Trust Deed. This transferred land was to be held by the Council (and later, by its successor, the Shire) 'upon trust for the benefit, advancement and wellbeing of the Cocos (Keeling) Islander's resident in the Territory on land owned by the Council.'

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

**16 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
DECISION OF MEETING (LATE ITEMS)****17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE
PUBLIC****18 CLOSE OF MEETING**