

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council Wednesday, 8 October 2025

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

Date: Wednesday, 8 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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- 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
Nil		

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 - 27 August 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 27 AUGUST 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

7.2 Special Council Meeting - 4 September 2025

OFFICER RECOMMENDATION - ITEM 7.2

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 4 SEPTEMBER 2025 AS PRESENTED IN ATTACHMENT 7.2 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

7.3 Special Council Meeting - 24 September 2025

OFFICER RECOMMENDATION - ITEM 7.3

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 24 SEPTEMBER 2025 AS PRESENTED IN ATTACHMENT 7.3 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

7.4 Special Council Meeting - 26 September 2025

OFFICER RECOMMENDATION - ITEM 7.4

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 26 SEPTEMBER 2025 AS PRESENTED IN ATTACHMENT 7.4 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 27 August 2025

Disclaimer

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OUR VALUES

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Being proactive and enabling the outcomes.

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Order of Business

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1 Opening/Announcements of visitors

The Presiding member declared the meeting open at 4:02pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Deputy President: Cr I Minkom

Councillors: Cr S Knight
Cr T Lacy
Cr A Young

Officers: Ibrahim Macrae, Acting Chief Executive Officer
Luluilmaknun Sloan, Coordinator Infrastructure
Nadya Adim, Community Development Coordinator
Amallia Alim, Governance Administration Officer
Lanif Yakin, Translator

Guests: Nil

Public: 2

Apologies: Cr A Minkom
Cr A Badlu

Approved Leave of Absence: Cr O Sloan

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

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:

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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.

Greg Cahill – Aquaculture Lease Lot 100 Sydney Hwy W.I

Question 1: Thank you Councillors for all your support and understanding. Moving Forward, at my Aquaculture lease am I allowed to do aquaculture as well as the already approved hydroponics?

Acting CEO: *The current aquaculture approval was granted for red claw hatchlings (or an approved alternative species) Your focus is now shifting towards sea mullet.*

The original development approval is species specific. Changing to sea mullet represents a material change to the approved activity, and therefore, an amended development approval from council is required before you commence operations with this new species.

Until such approval is obtained, the milestone tied to your current approval cannot be considered met. The shire recommend submitting an application for an amended development approval to ensure compliance with council requirements.

5 LEAVE OF ABSENCE

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5.1 APPROVED LEAVE OF ABSENCE

Councillor	Date of Leave	Approved by Council
Nil		

5.2 APPLICATION FOR LEAVE OF ABSENCE

APPLICATION FOR LEAVE OF ABSENCE

RESOLUTION OCM/25/012

MOVED: CR A YOUNG

SECONDED: CR S KNIGHT

THE COUNCIL APPROVES CR OSMAN SLOAN LEAVE REQUEST FOR THE PERIOD FROM 22 AUGUST 2025 TO 05 SEPTEMBER 2025.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 30 July 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 30 JULY 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

RESOLUTION OCM/25/013

MOVED: CR T LACY SECONDED: CR A YOUNG

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 30 JULY 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, 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
Cr I Minkom	10.1.1	Impartiality	Employee of Parks Australia.

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 PROPOSAL - TRANSLOCATION OF CRITICALLY ENDANGERED LISTER'S GECKO TO SOUTHERN ISLANDS OF THE COCOS (KEELING) ATOLL

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Acting Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.1.1.1 - Cocos Shire Council Letter 4th August 2025

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	Information	<i>Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To inform Council of a request from Parks Australia regarding a proposed conservation project to establish wild populations of the Critically Endangered Lister's gecko (*Lepidodactylus listeri*) on selected islands in the southern Cocos (Keeling) atoll, and to seek Council's initial views and feedback on the proposal prior to any formal resolution or community consultation.

BACKGROUND

Parks Australia has written to Council (See Attachment 10.1.1.1) providing an update on reptile conservation efforts in the Cocos (Keeling) Islands and outlining a proposal to translocate the Lister's gecko, a species now extinct in the wild, to two predator-free islands within the southern atoll.

This proposal follows the successful introduction of the blue-tailed skink (*Cryptoblepharus egeriae*) to Pulu Blan and Pulu Blan Madar in 2019–2020. The program has resulted in thriving populations, now estimated at over 5,000 individuals per island, earning international recognition for the islands and contributing positively to local eco-tourism.

The Lister's gecko was once native to Christmas Island but disappeared from the wild primarily due to predation by the invasive Asian wolf snake. The species currently exists only in captivity.

Under the Christmas Island Reptile Conservation Plan (2024–2034), Parks Australia and its partners aim to create safe, wild populations in predator-free environments such as the Cocos (Keeling) Islands while longer-term efforts continue to control the snake population on Christmas Island.

PROPOSAL

Parks Australia seeks:

1. Council's in-principle support for the proposed gecko translocation.
2. Permission to progress consultation with relevant Pondok owners and the broader Cocos community.
3. Agreement that any release site will be subject to community input, and no translocation will proceed without consent from traditional owners of the selected islands.

Parks Australia has committed to:

- Engaging with the community to understand and respect cultural and recreational values.
- Considering alternative sites if preferred ones are not supported by Pondok owners.

The proposal builds on previous conservation successes and contributes to global species recovery, representing a positive environmental impact. Establishing a population of Lister's geckos could enhance the islands' reputation as a hub for conservation tourism. Thorough engagement with Pondok owners and the broader community will be essential to ensure cultural sensitivity is maintained. Clarification may also be required regarding long-term responsibilities, including ongoing monitoring, management, and resourcing, particularly for local stakeholders.

NEXT STEPS

Following discussion, Council may wish to:

1. Indicate preliminary support or concerns regarding the proposal.
2. Request additional information from Parks Australia.
3. Propose a community consultation timeline consistent with traditional owner engagement.
4. Consider a formal resolution at a future Council meeting based on workshop feedback.

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L1 To be involve, respectful and inclusive and to facilitate diversity and representation within the decision 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	Unanticipated costs to Shire	Moderate (6)	Risk minimised if Parks Australia funds most operations.

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 translocation of the Lister's gecko represents an opportunity for the Shire to support global conservation efforts while enhancing the islands' reputation for biodiversity and eco-tourism. Early engagement with traditional owners and the community will be critical to ensure cultural values and local concerns are respected. The workshop discussion will provide guidance on Council's position and inform any future resolutions or community consultation processes.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE THE PROPOSAL FROM PARKS AUSTRALIA AND DISCUSS KEY ISSUES AND COMMUNITY CONSIDERATIONS TO GUIDE FURTHER ENGAGEMENT ON THE PROPOSED TRANSLOCATION OF LISTER’S GECKO TO THE SOUTHERN ATOLL ISLANDS.

RESOLUTION - ITEM NO 10.1.1 OCM/25/014**MOVED: CR A YOUNG****SECONDED: CRT LACY**

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE THE PROPOSAL FROM PARKS AUSTRALIA AND DISCUSS KEY ISSUES AND COMMUNITY CONSIDERATIONS TO GUIDE FURTHER ENGAGEMENT ON THE PROPOSED TRANSLOCATION OF LISTER’S GECKO TO THE SOUTHERN ATOLL ISLANDS.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

**Australian Government****Department of Climate Change, Energy,
the Environment and Water****Christmas Island National Park**

PO Box 867

Christmas Island

Indian Ocean WA 6798

ABN: 13 051 694 963

Ibrahim Macrae,
Acting Chief Executive Officer
Shire of Cocos (Keeling) Islands
PO Box 1094
Cocos (Keeling) Island
Indian Ocean WA 6799

4th August 2025

Dear Ibrahim,

We would like to take this opportunity to provide the Council for the Shire of Cocos (Keeling) Islands with an update on Parks Australia's reptile conservation efforts and to seek Council's support for a new proposal to establish populations of the Critically Endangered, Christmas Island Lister's gecko (*Lepidodactylus listeri*) on two of the southern islands in the Cocos (Keeling) atoll.

Since releasing 300 blue-tailed skinks (*Cryptoblepharus egeriae*) on Pulu Blan and Pulu Blan Madar in 2019 and 2020, Parks Australia estimates the populations have grown to more than 5,000 on each island. This outstanding result has been made possible by the support of Council, community organisations, and individuals in the Cocos community.

The success of this project has received international attention, with the Cocos (Keeling) Islands now recognised as the only place in the world where these Critically Endangered reptiles can be seen in the wild. Building on this momentum, the proposed introduction of Lister's gecko presents an opportunity to further strengthen the tourism appeal of the islands through the continuation of important conservation initiatives.

On Christmas Island, the Asian wolf snake, the primary cause of the disappearance of both the skink and Lister's gecko, remains widespread. In response, the Christmas Island Reptile Conservation Plan (2024–2034) identifies the urgent need to establish new, secure wild populations, particularly for Lister's gecko, which is now extinct in the wild and survives only in captivity. The plan was developed collaboratively by Parks Australia and Taronga Conservation Society, with extensive input from the Christmas Island Reptile Advisory Panel (CIRAP) and representatives from both the Christmas Island and Cocos (Keeling) Islands communities.

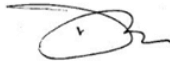
**Australian Government****Department of Climate Change, Energy,
the Environment and Water**

Establishing a population in the southern atoll, on predator-free islands, is essential to safeguarding the species from extinction. Success over the next 10 years may also allow time to develop methods to suppress or eradicate the wolf snake on Christmas Island, potentially paving the way for future reintroduction of both species to their native range.

If supported, we are seeking Council's permission for progressing with the proposed Lister's gecko translocation. Parks Australia has identified the most suitable islands for Lister's gecko survival, but of course we could only proceed further with the explicit support of Pondok owners and the ongoing support of both Council and the broader Cocos (Keeling) Islands community. This process will include consultation with the Cocos community to understand and respect the cultural and recreational values associated with shortlisted islands. If Pondok owners do not support release on the preferred sites, Parks Australia will consider alternative islands identified in the assessment, subject to the same community engagement approach.

Should you require any further information to assist your consideration of this proposal, please don't hesitate to contact me on [REDACTED] or via email at [REDACTED]. We look forward to continuing our work alongside Council and the Cocos community in supporting the recovery of this unique species.

Regards,



Derek Ball
Park Manager
Christmas Island and Pulu Keeling National Parks

10.1.2 PROPOSED CAFE AT LOT 243 JALAN MELATI, HOME ISLAND

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Acting Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author – Nil

Authoriser - Nil

ISLAND: Home Island

APPLICANT: Siti Yaserie

OWNER:

PROPOSAL: Cafe

LOCATION: Lot 243 Jalan Melati, Home Island

ATTACHMENTS: 10.1.2.1 - DA Application Pop Up Stall
10.1.2.2 - DA Application Cover Letter

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	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

For Council to consider an application from Siti Yaserie for works approval to formalise an existing pop-up café into a permanent café with enclosure and illuminated signage at Lot No 243 Jalan Melati, Home Island.

BACKGROUND

The subject site is located within the Commercial Zone of Home Island under the Shire of Cocos (Keeling) Islands Local Planning Scheme No. 1 (LPS 1). The applicant, Siti Yaserie, has successfully operated a pop-up café from this site for some time, which has been well received by the local community. The café has not generated complaints relating to noise, parking, litter, or anti-social behaviour.

The current application seeks approval to construct a lightweight enclosure to provide weather protection and a permanent café space, and to install illuminated signage to increase visibility and promote the business. This matter is presented to Council because development approval is required for permanent structures and signage within the Commercial Zone.

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Compliance	Building permit not obtained prior to construction	Low (1)	Advice note added to planning approval
Compliance	Illuminated signs can cause disturbance in certain locations.	Low (1)	Illumination to be controlled by timer on sign.

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)

POLICY AND LEGISLATION IMPLICATIONS

Shire of Cocos (keeling) Islands Local Planning Scheme No.1:

Property is located within the Commercial Zone

Table 1 – ZONING TABLE - Discretionary use

Land Use “Restaurant/café is listed as “P” means that the use is permitted by the Scheme providing the use complies with the relevant development standards and requirements of the Scheme.

Shire of Cocos (keeling) Islands Local Planning Scheme No.1:

The following definition is taken from the Scheme. Schedule 1 – Dictionary of defined words and expressions

The Scheme defines a “Restaurant/Café” as – *“means a building wherein food is prepared for sale and consumption on the premises and the expression shall include a licensed restaurant/café;”*

The Planning and Development (Local Planning Schemes) Regulations 2015 also provide a definition in Schedule 2, Regulation 38, deemed provisions for local planning schemes.

Restaurant/Café means *premises primarily used for the preparation, sale and serving of food and drinks for consumption on the premises by customers for whom seating is provided, including premises that are licenced under the Liquor Control Act 1988;*

Both definitions are applicable to the application and there is no conflict.

LOCAL PLANNING POLICIES

Nil

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

E2 To work alongside local businesses to facilitate employment, growth and development

Strategy

E2.1 Work with community members / businesses to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The proposal represents a positive and low-impact addition to the Commercial Zone on Home Island. The café use is permitted by the Scheme, and the enclosed space and signage are consistent with the character and purpose of the zone.

The only identified issue relates to illumination of signage, which can be effectively managed through conditional approval.

The application is therefore recommended for approval subject to conditions and advice notes.

OFFICER RECOMMENDATION – ITEM NO 10.1.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, RESOLVES TO GRANT WORKS AND SIGNAGE APPROVAL FOR CAFÉ WITH ENCLOSURE AND ILLUMINATED SIGNAGE TO SITI YASERIE AT LOT NO 243 JALAN MELATI, HOME ISLAND 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. IN THE EVENT THAT THE ILLUMINATED SIGN CAUSES NUISANCE TO ANY IMPACTED PROPERTY OR DRIVER, THE SIGN IS TO BE TIMED ON AND OFF TO THE SATISFACTION OF THE SHIRE OF COCOS KEELING.
3. 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.

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. IF THE DEVELOPMENT THE SUBJECT OF THIS APPROVAL IS NOT SUBSTANTIALLY COMMENCED WITHIN A PERIOD OF TWO (2) YEARS, THE APPROVAL SHALL LAPSE AND BE OF NO FURTHER EFFECT.
- C. 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.
- D. 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.

RESOLUTION - ITEM NO 10.1.2 OCM/25/015**MOVED: CRT LACY****SECONDED: CR A YOUNG**

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, RESOLVES TO GRANT WORKS AND SIGNAGE APPROVAL FOR CAFÉ WITH ENCLOSURE AND ILLUMINATED SIGNAGE TO SITI YASERIE AT LOT NO 243 JALAN MELATI, HOME ISLAND 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. IN THE EVENT THAT THE ILLUMINATED SIGN CAUSES NUISANCE TO ANY IMPACTED PROPERTY OR DRIVER, THE SIGN IS TO BE TIMED ON AND OFF TO THE SATISFACTION OF THE SHIRE OF COCOS KEELING.
3. 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.

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. IF THE DEVELOPMENT THE SUBJECT OF THIS APPROVAL IS NOT SUBSTANTIALLY COMMENCED WITHIN A PERIOD OF TWO (2) YEARS, THE APPROVAL SHALL LAPSE AND BE OF NO FURTHER EFFECT.**
- C. 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.**
- D. 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 MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL



APPLICATION FOR DEVELOPMENT APPROVAL

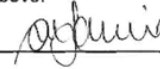
Owner Details (Please ensure that ALL Landowners sign this form)			
Name	SITI YASERIE		
ABN (if applicable)	70 159 422 287		
Postal Address	64 HOME ISLAND, COCOS (KEELING) ISLANDS		
	Postcode	6799	
Phone	Home: [REDACTED]	Mobile: —	
Email Address	[REDACTED]		
Contact person(s) for Correspondence	SITI YASERIE		
Signature:	[Signature]		Date: 28.05.2025
Signature:			Date:
<p><i>The signature of the owner(s) is required on all applications. This application will not proceed without the signature. For the purposes of signing this application, an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i></p>			
Applicant Details (if different from owner)			
Name			
Postal Address			
	Postcode		
Phone	Home:	Mobile:	
Email Address			
Contact person(s) for Correspondence			
<p>The information and plans provided with this application may be made available by the local government for public viewing in connection with this application.</p>			Yes
Signature			

APPLICATION FOR DEVELOPMENT APPROVAL

Property Details			
Lot No	243	House No	
Diagram or Plan No		Certificate of Title Vol. No	Folio
18500		2103	112.
Title encumbrances (e.g. easements, restrictive covenants):			
Street Name		Suburb	
JALAN MELATI		HOME ISLAND	
Nearest Street Intersection: JALAN SEMPIT.			
Nature of Proposed Development (Please ensure to tick one box below)			
Works Means any demolition, erection, construction, alteration of or addition to any building/structure or any excavation carried out on the land.		<input checked="" type="checkbox"/> Works	
Use The action of using something or the state of being used for a purpose (i.e. Dwelling being used for a holiday house or home occupation).		<input type="checkbox"/> Use	
Works and Use Any application that involves both of the above.		<input type="checkbox"/> Works and Use	
Is an exemption from development claimed for part of the development?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If yes, is the exemption for:		<input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use (PLEASE TYPE BELOW YOUR PROPOSAL)			
Description: Re purpose existing area for operation of cafe'			
Description of exemption claimed (if relevant)			
Nature of any existing buildings and/or land use			
Approximate cost of proposed development (excl. GST)		\$ 20,000.00	
Estimated time of completion of Development		12 months.	
Office Use Only			
Acceptance Officer's Initials		Date Received	
Local Government Reference Number			

APPLICATION FOR DEVELOPMENT APPROVAL

Shire of Cocos (Keeling) Islands 1094 Home Island, Cocos (Keeling) Islands, INDIAN OCEAN 6799
Tel: (08) 9152 5549 Fax: (08) 9152 5555 Email: info@cocos.wa.gov.au

Additional Information for Sign Applications only	
1.	<p>Description of property on which advertisement is to be displayed including full details of its proposed position within that property:</p> <p><u>Convert temporary popup cafe into a more permanent addition.</u></p>
2.	<p>Details of proposed sign:</p> <p>(a) Type of structure on which advertisement is to be erected (i.e. freestanding, wall mounted, other): <u>Extend existing structure, originally verandah.</u></p> <p>(b) Height: _____ Width: _____ Depth: _____</p> <p>(c) Colours to be used: <u>Similar to colour theme of existing building.</u></p> <p>(d) Height above ground level – to top of advertisement: <u>2540mm (highest) 2360mm (lowest).</u> to underside: <u>2305mm (highest) 205 (lowest).</u></p> <p>(e) Materials to be used: <u>Timber, Color bond, Hardiflex, plywood.</u></p> <p>Illuminated: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, state whether steady, moving, flashing, alternating, digital, animated or scintillating and state intensity of light source: <u>Steady - fluorescent lights.</u></p>
3.	<p>Period of time for which advertisement is required:</p> <p><u>12 months.</u></p>
4.	<p>Details of signs (if any) to be removed if this application is approved:</p> <p>_____</p> <p>Note: This application should be supported by a photograph or photographs of the premises showing superimposed thereon the proposed position for the advertisement and those advertisements to be removed as detailed in 4 above.</p> <p>Signature of advertiser(s): <u></u></p> <p>(if different from land owners) _____</p> <p>Date: <u>28.05.2025.</u></p>

APPLICATION FOR DEVELOPMENT APPROVAL

Shire of Cocos (Keeling) Islands 1094 Home Island, Cocos (Keeling) Islands, INDIAN OCEAN 6799
Tel: (08) 9162 6666 Fax: (08) 9162 6668 Email: info@cocos.wa.gov.au

DEVELOPMENT APPROVAL CHECKLIST	
<p>Clause 63 of the Deemed provisions of the Scheme requires appropriate information to accompany every application for planning consent. This checklist sets out the minimum required information for an application to be considered complete. The level of information required may vary depending the nature of an application.</p>	
<p>Any Application not meeting minimum information requirements will not be accepted. All applications require a brief covering letter providing details of the proposed development/land use. This should include details of compliance with the Scheme and relevant Shire local planning policies and should provide appropriate justification where applicable for any variation to Scheme, local planning policies or Residential Design Codes. Variations to R-Codes will require a detailed assessment /justification against the design principles.</p> <p>If the proposal is required to be advertised or notified under the provisions of the Scheme, the application will attract an additional fee. You will be invoiced in accordance with the Shire's Fees and Charges prior to advertising.</p>	
<p>ALL APPLICATIONS SHALL BE ACCOMPANIED BY : (If lodged electronically a printing fee will be charged)</p>	<p>Tick</p>
Application form fully completed and signed by all landowners or strata owners where applicable.	✓
Cover letter providing details of proposed development (as described above)	✓
Planning Fee - As per Council's Fees and Charges Schedule (fee due on lodgment)	
Copy of current Certificate of Title and Deposited Plan.	
<p>SITE PLANS (1 copy) (preferred scale of not less than 1:500) including:</p> <ul style="list-style-type: none"> • Lot boundaries, dimensions & street frontages • Dimensions of building envelope (where applicable) • Proposed development (include setback details) and existing structures/ structures to be removed • Contours, existing and proposed levels, finished floor levels • Existing vegetation, proposed landscaping areas and proposed clearing • Easements, rights of carriageway, sewer/drainage lines, power poles, manholes and footpaths on site or in verge • On-site effluent disposal system (if applicable) • Existing/proposed parking, access ways and crossovers • Fencing / Screen walls (location, height, materials) • Scale, lot/street number(s), address, owner's name, drawn by, date drawn, north arrow 	<p>Proper plans to be submitted once Business Improve Application gets approved.</p>
<p>ELEVATIONS (1 copy) including: (not required for change in use or intensive agriculture)</p> <ul style="list-style-type: none"> • Proposed structures all elevations (additions to include existing structures) showing natural ground level and dimensions. • External finishes (including schedule of colours and materials) 	
<p>FLOOR PLANS (1 copy) including</p> <ul style="list-style-type: none"> • Total Floor Area, Proposed Floor Area of Use(s) • Sanitary facilities, Entry/Exits, Internal Walls 	✓

The Shire may within 21 days of receipt of the application request additional information or justification where it is considered necessary to enable an informed assessment of the proposal. Where further information is required you will have 21 days to provide the information requested, or alternatively you can withdraw your application.

Any queries regarding your application please contact the Shire office on (08) 91626649. Please note, this checklist is in relation to development consent only.

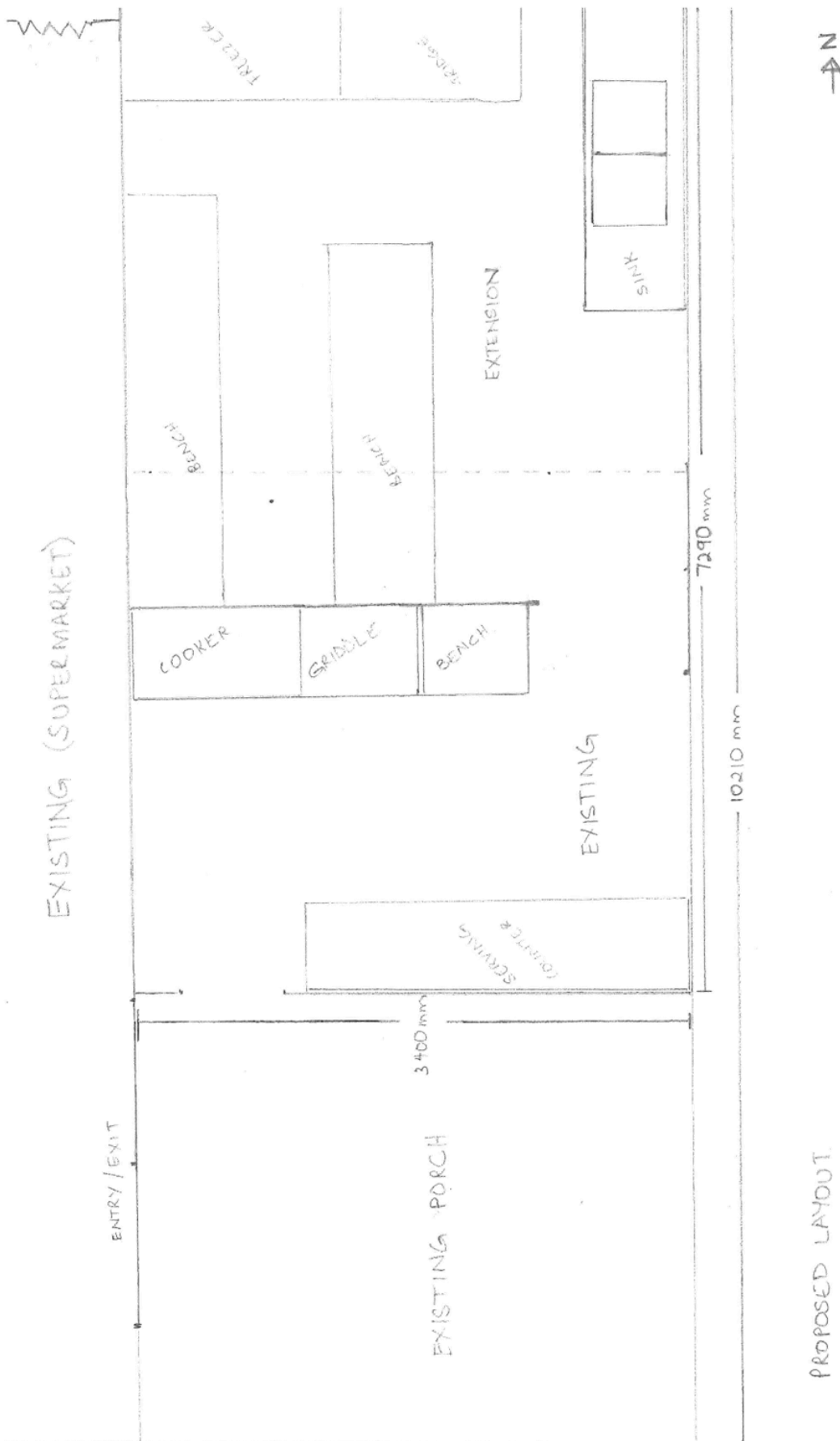
APPLICATION FOR DEVELOPMENT APPROVAL

Shire of Cocos (Keeling) Islands 1094 Home Island, Cocos (Keeling) Islands, INDIAN OCEAN 6799

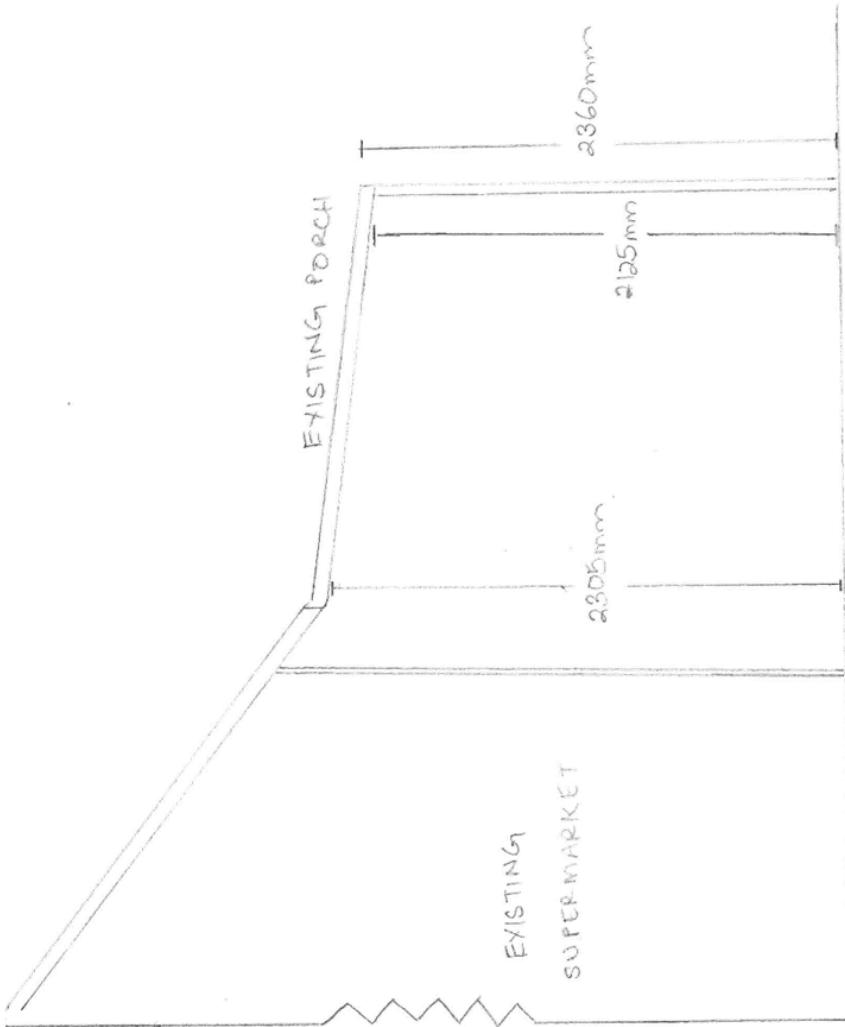
Tel: (08) 9162 6649

Fax: (08) 9162 6688

Email: info@cocos.wa.gov.au



N
4



SIDE ELEVATION

Lot 243 Home Island, Cocos Keeling Islands WA 6799 

Siti Yaserie
Director
Shamroks Enterprises Pty Ltd
Trading As Seafront Restaurant

28 May 2025

Dear Shire of Cocos Keeling Islands

Re: Business Improvement Grant

I submit this cover letter to accompany my Business Improvement Grant application.

Under Shamroks Enterprises Pty Ltd, Seafront Restaurant was launched in 2019, in response to an overwhelming community demand for greater foodservice establishments. Prior to this, there were 2 dining options on Home Island, a café that opened 2-3 times a week and a restaurant that only opened for Wednesday night buffet dinner.

We took this minimal service to become what is the norm today - breakfast and lunch options 5 days a week and dining options 2 nights a week.

During the restaurant's extended period of renovation, Seafront set-up a pop-up stall at Shamroks Supermarket, to continue to offer this service on a smaller scale. Unfortunately, at the completion of the renovation, Seafront was not in a position to take on the five times rent increase on the lease for the restaurant premises. We were granted the approval to continue to operate the pop-up operations in the interim.

As this was always to be a temporary measure, we now need to look at making this a more permanent feature of the Supermarket building.

In summary, the proposed improvements will include:

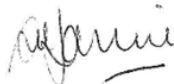
- Extension of existing space to create a more functional area for operators
- Enclose entire area to become more secure and sheltered from elements and pests.
- Upgrade waste and water pipe works.
- Install commercial grade equipment and appliances

The food and the service Seafront offers, has become a constant on Home Island – with residents and visitors alike, enjoying the convenience and excellent quality we provide.

With these upgrades, we hope to continue to provide this service to the community.

We hope our application will sufficiently meet the grant's requirements and we look forward to your favourable response.

Yours sincerely



Siti Yaserie

10.2 GOVERNANCE, RISK AND PLANNING

Nil

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT –JUNE 2025

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1 - June 2025 Financial Report

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 a monthly financial report for June 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 12 months ended 30 June 2025. Being the end of financial year this report was not available for the previous Council meeting (due to the numerous year-end adjustments that are required). Officers advise that the June figures are still in the process of being finalised and certain year-end adjustments (eg Transfers to Reserves) have not yet been processed.

Income for the year to date is currently:

- | | |
|----------------------|---------|
| • Operating Revenues | \$13.3m |
| • Capital Revenues | \$0.1m |
| • Total | \$13.4m |

(Note: cash receipts for the year to date are higher but due to the accounting treatment of the .CC Revenue, some receipts are not recorded as revenue in 2024/25)

The Income budget for the same period was \$10.5m, resulting in an overall Income budget variance of \$2.9m. Note 3 provides further analysis of this variance (essentially a large prepayment of the Shire's 2025/26 FAG was received in June 2025 and the .CC Income is above budget).

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure			
Excluding Depreciation	7.4	8.2	0.8
Depreciation	1.4	1.5	0.1
Total	8.8	9.7	0.9
Capital Expenditure	1.4	1.7	0.3

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.

The current closing municipal surplus for this period is \$5.9m compared to a budget position of (\$1.8m). The main causes of this variance relate to:

- Large increase in Opening Surplus compared to Budget caused by transactions in the previous financial year
- Large budget variance relating to Income as summarised above
- Journals relating to Transfers to Reserves being deferred to the end of the financial year (this has minimal impact on the key financial statements)

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 30 June 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

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

RESOLUTION - ITEM NO 10.3.1 OCM/25/016

MOVED: CRT LACY

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 30 JUNE 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 JUNE 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1.

.THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, 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 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS***Statements required by regulation***

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

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

		Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance*	Variance*	Var.
		\$	(a)	(b)	(c)	\$ (c) - (b)	% ((c) - (b))/(b)	
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	7	524,569	524,569	524,569	526,205	1,636	0.31%	
Grants, subsidies and contributions	8	5,661,002	5,073,886	5,073,886	6,762,763	1,688,877	33.29%	▲
Fees and charges		1,064,788	1,414,788	1,414,788	1,320,572	(94,216)	(6.66%)	
Interest revenue		288,650	288,650	288,650	312,113	23,463	8.13%	
Other revenue		4,034,610	3,034,610	3,034,610	4,329,954	1,295,344	42.69%	▲
Profit on asset disposals	5	20,500	20,500	20,500	56,080	35,580	173.56%	▲
		11,594,119	10,357,003	10,357,003	13,307,687	2,950,684	28.49%	
Expenditure from operating activities								
Employee costs		(4,126,807)	(4,170,807)	(4,170,807)	(4,148,232)	22,575	0.54%	
Materials and contracts		(2,559,959)	(2,542,959)	(2,587,959)	(2,507,397)	80,562	3.11%	
Utility charges		(67,370)	(67,370)	(67,370)	(54,498)	12,872	19.11%	
Depreciation		(1,504,592)	(1,504,592)	(1,504,592)	(1,406,426)	98,166	6.52%	
Finance costs		(822)	(822)	(822)	(263)	559	68.00%	
Insurance		(183,004)	(183,004)	(183,004)	(173,205)	9,799	5.35%	
Other expenditure		(1,210,252)	(1,152,252)	(1,152,252)	(521,113)	631,139	54.77%	▲
Loss on asset disposals	5	(44,660)	(44,660)	(44,660)	0	44,660	100.00%	▲
		(9,697,466)	(9,666,466)	(9,711,466)	(8,811,134)	900,332	9.27%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,545,952	1,545,952	1,528,752	1,372,227	(156,525)	(10.24%)	▼
Amount attributable to operating activities		3,442,605	2,236,489	2,174,289	5,868,780	3,694,491	169.92%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	9	257,654	215,270	215,270	34,010	(181,260)	(84.20%)	▼
Proceeds from disposal of assets	5	(24,160)	(24,160)	(34,660)	68,430	103,090	297.43%	▲
		233,494	191,110	180,610	102,440	(78,170)	(43.28%)	
Outflows from investing activities								
Payments for property, plant and equipment	4	(992,196)	(1,429,196)	(1,429,196)	(1,152,892)	276,304	19.33%	▲
Payments for construction of infrastructure	4	(281,883)	(281,883)	(281,883)	(280,120)	1,763	0.63%	
		(1,274,079)	(1,711,079)	(1,711,079)	(1,433,012)	278,067	16.25%	
Amount attributable to investing activities		(1,040,585)	(1,519,969)	(1,530,469)	(1,330,572)	199,897	13.06%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	3	3,331,454	3,331,454	3,331,454	0	(3,331,454)	(100.00%)	▼
		3,331,454	3,331,454	3,331,454	0	(3,331,454)	(100.00%)	
Outflows from financing activities								
Payments for principal portion of lease liabilities		(12,908)	(12,908)	(13,493)	(13,493)	0	0.00%	
Transfer to reserves	3	(5,789,066)	(5,789,066)	(5,789,066)	(1,534,033)	4,255,033	73.50%	▲
		(5,801,974)	(5,801,974)	(5,802,559)	(1,547,526)	4,255,033	73.33%	
Amount attributable to financing activities		(2,470,520)	(2,470,520)	(2,471,105)	(1,547,526)	923,579	37.38%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		68,500	68,500	68,500	2,951,439	2,882,939	4208.67%	▲
Amount attributable to operating activities		3,442,605	2,236,489	2,174,289	5,868,780	3,694,491	169.92%	▲
Amount attributable to investing activities		(1,040,585)	(1,519,969)	(1,530,469)	(1,330,572)	199,897	13.06%	▲
Amount attributable to financing activities		(2,470,520)	(2,470,520)	(2,471,105)	(1,547,526)	923,579	37.38%	▲
Surplus or deficit after imposition of general rates		0	(1,685,500)	(1,758,785)	5,942,121	7,700,906	437.85%	▲

KEY INFORMATION

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

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

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

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

	Supplementary Information	30 June 2024 \$	This time last year	30 June 2025 \$
CURRENT ASSETS				
Cash and cash equivalents	2	6,262,833	6,262,833	10,021,128
Trade and other receivables	6	3,713,042	17,673,676	3,174,037
Inventories		8,751	8,751	19,792
Other assets		145,998	145,998	1,361,979
TOTAL CURRENT ASSETS		10,130,624	24,091,258	14,576,936
NON-CURRENT ASSETS				
Trade and other receivables		13,960,632	0	13,960,632
Property, plant and equipment		14,954,459	14,954,459	15,077,806
Infrastructure		9,949,826	9,949,826	9,796,896
Right-of-use assets		31,730	31,731	19,728
Intangible assets		4,000	4,000	3,000
TOTAL NON-CURRENT ASSETS		38,900,647	24,940,016	38,858,062
TOTAL ASSETS		49,031,271	49,031,274	53,434,998
CURRENT LIABILITIES				
Trade and other payables		472,797	472,797	448,793
Other liabilities		84,405	84,405	(2,918)
Lease liabilities		12,908	12,908	(585)
Employee related provisions		498,622	498,621	498,622
TOTAL CURRENT LIABILITIES		1,068,730	1,068,731	943,912
NON-CURRENT LIABILITIES				
Lease liabilities		18,763	18,763	18,763
Employee related provisions		49,814	49,814	49,814
TOTAL NON-CURRENT LIABILITIES		68,576	68,577	68,577
TOTAL LIABILITIES		1,137,306	1,137,308	1,012,489
NET ASSETS		47,893,965	47,893,966	52,422,509
EQUITY				
Retained surplus		31,867,627	31,981,286	34,864,313
Reserve accounts	3	6,485,944	6,485,944	8,019,820
Revaluation surplus		9,540,394	9,540,395	9,540,394
Under Review		0	0	(2,018)
TOTAL EQUITY		47,893,965	48,007,625	52,422,509

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to these financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 August 2025

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

		Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$	\$
Current assets				
Cash and cash equivalents	2	8,098,024	6,262,833	10,021,128
Trade and other receivables		205,360	3,713,042	3,174,037
Inventories		10,409	8,751	19,792
Other assets		0	145,998	1,361,979
		8,313,793	10,130,624	14,576,936
Less: current liabilities				
Trade and other payables		(153,010)	(472,797)	(448,793)
Other liabilities		0	(84,405)	2,918
Lease liabilities		(13,185)	(12,908)	585
Employee related provisions		(518,768)	(498,622)	(498,622)
		(684,963)	(1,068,732)	(943,912)
Net current assets		7,628,830	9,061,892	13,633,024
Less: Total adjustments to net current assets				
Under Review	Note 2(b)	(5,171,218)	(6,110,453)	(7,636,098)
Closing funding surplus / (deficit)		2,457,612	2,951,439	5,942,122

(b) Non-cash amounts excluded from operating activities

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

		Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	5	(20,500)	(20,500)	(56,080)
Add: Loss on asset disposals	5	44,660	44,660	0
Add: Depreciation		1,504,592	1,504,592	1,406,426
Movement in current employee provisions associated with restricted cash		17,200	0	21,881
Total non-cash amounts excluded from operating activities		1,545,952	1,528,752	1,372,227

(b) Current assets and liabilities excluded from budgeted deficiency

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

		Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	3	(5,564,187)	(6,485,944)	(8,019,977)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of lease liabilities		13,185	12,908	(585)
- Current portion of employee benefit provisions held in reserve	3	379,784	362,583	384,464
Total adjustments to net current assets	Note 2(a)	(5,171,218)	(6,110,453)	(7,636,098)

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2024-25 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	Timing / Permanent	Explanation of variances
	\$	%		
Opening funding surplus / (deficit)	2,882,939	4208.67%	▲	23/24 Surplus higher than Adopted Budget
Revenue from operating activities				
Rates	1,636	0.31%		
Rates (excluding general rate)	0	0.00%		
Operating grants, subsidies and contributions	1,688,877	33.29%	▲	Refer Note 8 for details on Operating Grants.
Fees and charges	(94,216)	(6.66%)		Various - Private Works (non Jetty related) underbudget
Service charges	0	0.00%		
Interest earnings	23,463	8.13%		
Other revenue	1,295,344	42.69%	▲	IT & Communications income exceeds budget
Profit on disposal of assets	35,580	173.56%	▲	
Expenditure from operating activities				
Employee costs	22,575	0.54%		
Materials and contracts	80,562	3.11%		Underspend of 3% likely to be 'mopped up' in year end adjustments
Utility charges	12,872	19.11%		
Depreciation on non-current assets	98,166	6.52%		2023/24 Capex was under budget
Interest expenses	559	68.00%		
Insurance expenses	9,799	5.35%		
Other expenditure - exclude contribution to 1979 & 1984 Trusts	54,360	4.72%		
- Contribution to 1979 & 1984 Land Trust	576,779	50.06%	▲	Refer Statement of Financial Activity for Land Trusts.
Loss on disposal of assets	44,660	100.00%	▲	
Non-cash amounts excluded from operating activities	(156,525)	(10.24%)	▼	2023/24 Capex was under budget
Investing activities				
Proceeds from Capital grants, subsidies and contributions	(181,260)	(84.20%)	▼	Refer Note 9 for details on Capital Grants
Proceeds from disposal of assets	103,090	297.43%	▲	Refer Note 5 for details on Asset Disposals.
Proceeds from financial assets at amortised cost - self supporting loans				
Payments for financial assets at amortised cost - self supporting loans				
Payments for property, plant and equipment and infrastructure	278,067	16.25%	▲ Timing	Refer Note 4 for details on Capital Expenditure.
Non-cash amounts excluded from investing activities				
Financing activities				
Proceeds from new debentures				
Transfer from reserves	(3,331,454)	(100.00%)	▼	Refer Note 3 for details on Reserve Funding.
Payments for principal portion of lease liabilities	0	0.00%		
Repayment of debentures				
Transfer to reserves	4,255,033	73.50%	▲	Refer Note for details on Reserve Funding.
Closing funding surplus / (deficit)	7,700,906	437.85%	▲	per above

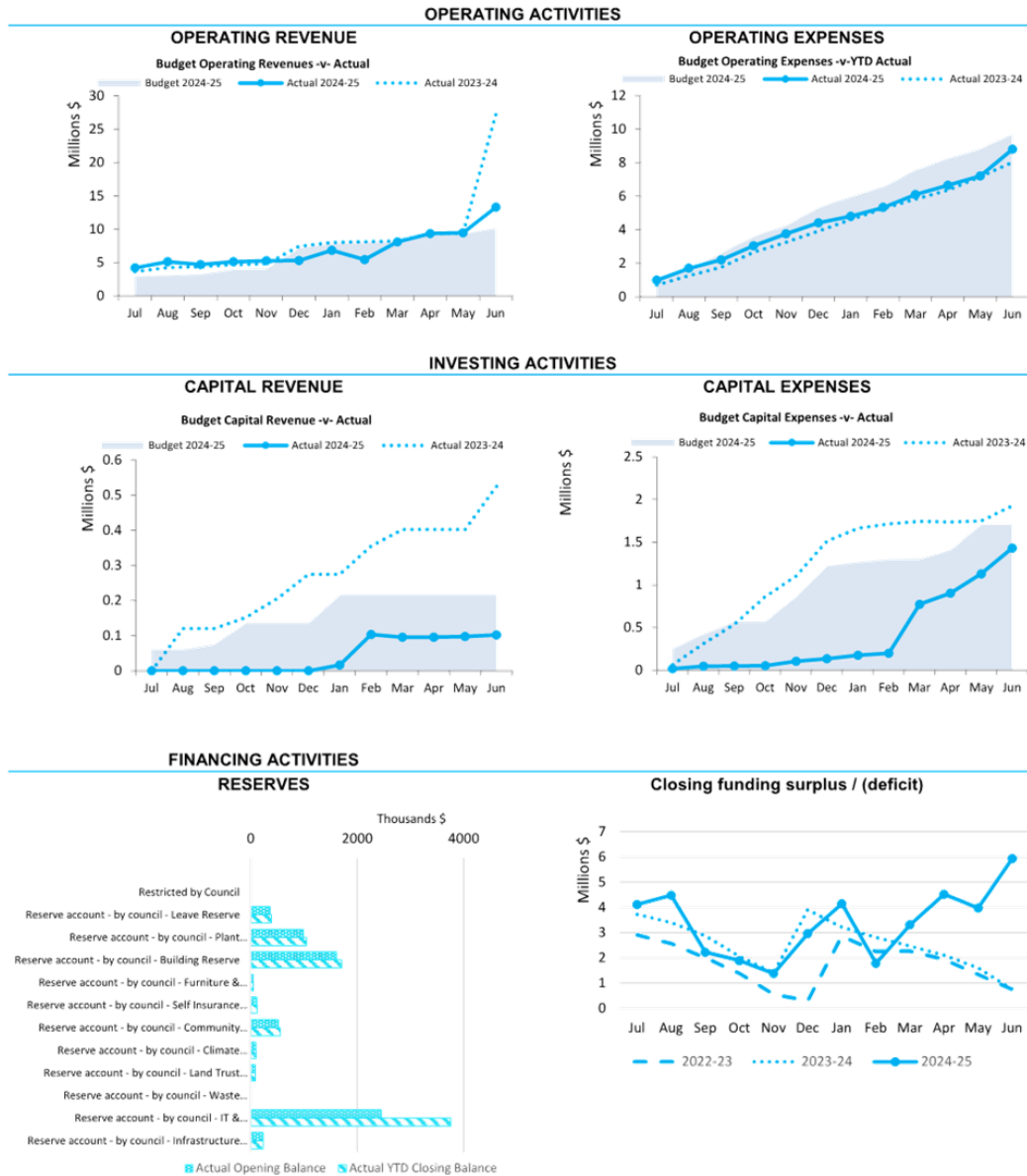
SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION

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

2 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal Fund - 7340 & 5474	Cash and cash equivalents	2,000,751	2,235,478	4,236,229	25,690	CBA	Variable	N/A
Cash on hand - Float	Cash and cash equivalents	400	0	400		N/A	N/A	N/A
Term Deposit - Municipal Funds	Cash and cash equivalents	0	0	0		N/A	N/A	N/A
Term Deposit - Reserve Funds	Cash and cash equivalents	0	5,784,499	5,784,499		CBA	4.27%	Jul-25
		0						
Total		2,001,151	8,019,977	10,021,128	25,690			
Comprising								
Cash and cash equivalents		2,001,151	8,019,977	10,021,128	25,690			
Financial assets at amortised cost		0	0	0	0			
		2,001,151	8,019,977	10,021,128				

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.

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

3 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
Restricted by Council										
Reserve account - by council - Leave Reserve	362,584	17,200	0	0	379,784	362,583	21,881	0	0	384,464
Reserve account - by council - Plant Replacement Reserve	986,465	40,000	505,558	(520,000)	1,012,023	986,464	59,531	0	0	1,045,995
Reserve account - by council - Building Reserve	1,610,354	60,000	270,632	(280,421)	1,660,565	1,610,354	97,181	0	0	1,707,535
Reserve account - by council - Furniture & Equipment Reserve	41,961	800	18,596	(17,957)	43,400	41,961	2,532	0	0	44,493
Reserve account - by council - Self Insurance Reserve	109,838	4,000	0	0	113,838	109,838	6,628	0	0	116,466
Reserve account - by council - Community Reserve	517,796	24,000	0	0	541,796	517,796	31,403	0	0	549,199
Reserve account - by council - Climate Adaptation Reserve	91,101	3,200	0	0	94,301	91,102	5,498	0	0	96,600
Reserve account - by council - Land Trust Administration Reserve	84,083	800	100,000	0	184,883	84,083	0	0	0	84,083
Reserve account - by council - Waste Management Reserve	0	0	491,080	(491,080)	0	0	0	0	0	0
Reserve account - by council - IT & Communications Reserve	1,526,505	70,000	4,060,000	(2,021,996)	3,634,509	2,448,263	0	1,309,379	0	3,757,642
Reserve account - by council - Infrastructure Reserve	233,500	3,200	120,000	0	356,700	233,500	0	0	0	233,500
	5,564,187	223,200	5,565,866	(3,331,454)	8,021,799	6,485,944	224,654	1,309,379	0	8,019,977

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	- to be used for the purchase of major plant.
Building Reserve	Ongoing	- to be used for the construction of Council buildings.
Furniture and Equipment Reserve	Ongoing	- to be used for the purchase of furniture and office equipment.
Self Insurance Reserve	Ongoing	- to be used to ensure that Council has sufficient cover on all insurance policies.
Community Reserve	Ongoing	- to be used for the development of Home Island facilities and infrastructure.
Climate Adaptation Reserve	Ongoing	- to be used for the purpose of providing for the needs of climate adaptation in the future.
Land Trust Administration Reserve	Ongoing	- to be used to provide funds for the future administration and winding-up of the 1979 and 1984 Land Trusts.
Waste Management Reserve	Ongoing	- to be used for bin collection and transfer station gate fees to be used to fund waste management operating and capital costs.
IT & Communications Reserve	Ongoing	- to be used for .CC income and for Shire ICT costs and other island wide initiatives.
Infrastructure Reserve	Ongoing	- to be used for future Shire infrastructure projects.

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

INVESTING ACTIVITIES

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Current Budget	Current Budget - YTD	Actual YTD	YTD Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	193,755	193,755	193,755	167,149	(26,606)
Furniture and equipment	114,457	151,457	151,457	231,130	79,673
Plant and equipment	683,984	1,083,984	1,083,984	754,612	(329,372)
Acquisition of property, plant and equipment	992,196	1,429,196	1,429,196	1,152,892	(276,304)
Infrastructure - roads	281,883	281,883	281,883	280,120	(1,763)
Infrastructure - Other	0	0	0	0	0
Acquisition of infrastructure	281,883	281,883	281,883	280,120	(554,372)
Total capital acquisitions	1,274,079	1,711,079	1,711,079	1,433,012	(830,676)
Capital Acquisitions Funded By:					
Capital grants and contributions	257,654	215,270	215,270	39,810	(175,460)
Other (disposals & C/Fwd)	500	500	0	68,430	68,430
Reserve accounts					
Reserve account - by council - Plant Replacement Reserve	520,000	520,000	0	0	0
Reserve account - by council - Building Reserve	107,072	107,072	0	0	0
Reserve account - by council - Furniture & Equipment Reser	17,957	17,957	0	0	0
Reserve account - by council - ICT Reserve	91,500	128,500	0	0	0
Municipal Contribution - operations	279,396	721,780	1,495,809	1,324,772	(171,037)
Capital funding total	1,274,079	1,711,079	1,711,079	1,433,012	(278,067)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

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

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025
4 CAPITAL ACQUISITIONS - DETAILED

INVESTING ACTIVITIES

Level of completion indicator, please see table at the end of this note for fu

		Adopted	Current	Current		Variance		
Account Description		Budget	Budget	YTD Budget	YTD Actual	(Under)/Over	Status	Comments
		\$	\$	\$	\$	\$		
Buildings								
C267	Studio Unit Lot 198 HI	41,535	41,535	41,535	65,974	(24,439)		
C030	Beach Shelters - Direction Island	30,975	30,975	30,975	56,098	(25,123)		
C138	LIA Sheds - Replace Purlins	14,173	14,173	14,173	7,891	6,282		
C367	Shed - HI Depot	51,442	51,442	51,442	-	51,442		
C368	Azmie Zaitu Re-roof	55,630	55,630	55,630	33,963	21,667	Quotes being obtained	
C274	Look Out Direction Island				153	(153)		
	Buildings - Doctors House (#100)				2,653			
	Other				418			
Plant, Furniture and Equipment								
IT & Communications Equipment								
C279	HI Photocopier Replacement	20,000	12,000	12,000	143,106	(131,106)		
C277	Telephone System renewal	10,000	25,000	25,000	1,252	23,748		
C054	Server Upgrades	6,500	36,500	36,500	86,772	(50,272)	Quotes for Replacement are for \$36k	
C278	WI to HI Point 2 Point	55,000	55,000	55,000	-	55,000		
Furniture & Equipment								
C154	Depot HI - Shelving/fitout	17,957	17,957	17,957	-	17,957		
C056	Marquee	5,000	5,000	5,000	-	5,000		
Plant and Equipment								
C271	Minor Plant Purchases (<\$5,000)	10,000	10,000	10,000	-	10,000		Annual provision for minor plant items.
C241	Plant Replacement - Kubota Tractor - Home Island (C1262)	85,000	85,000	85,000	14,016	70,984	On site	
C272	Crusher Bucket	85,000	85,000	85,000	3,709	81,291	On site	
C216	Plant Replacement - Loader Home Island	290,000	590,000	590,000	570,631	19,369		
C222	Plant Replacement - Excavator	100,000	100,000	100,000	-	100,000		
C015	Water Tank	36,600	36,600	36,600	-	36,600		
Motor Vehicles								
C552	Plant replacement - PE1404 - Electric Ezi-Go	35,000	35,000	35,000	-	35,000		
C257	New Buggy Purchase	42,384	142,384	142,384	166,256	(23,872)		
TOTAL PROPERTY, PLANT AND EQUIPMENT		992,196	1,429,196	1,429,196	1,152,892	279,376		
Roads								
C551	Jalan Masjid 320m2	123,383	123,383	123,383	159,418	(36,035)		
C532	Jalan Kembang Molok 480m2	158,500	158,500	158,500	120,702	37,798		
Infrastructure - Other								
TOTAL INFRASTRUCTURE		281,883	281,883	281,883	280,120	1,763		
		1,274,079	1,711,079	1,711,079	1,433,011	281,139		

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

OPERATING ACTIVITIES

5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Nett Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
	Buildings									
	Other Infrastructure									
IO041	DI RIP Lookout Deck	0	0	0	0	0	0	0	0	
	Plant and equipment									
PE428	Plant Replacement - Utility - PC1253	0	(8,665)	0	(8,665)	0	1,080	1,080	0	Shipped to Pickles 23/24 - Auction 24/25
PE422	Plant Replacement -Utility - PC1151	0	(8,665)	0	(8,665)	3,100	3,100	0	0	Shipped to Pickles 23/24 - Auction 24/25
PE430	Plant Replacement Utility - PC1252	0	(8,665)	0	(8,665)	3,750	3,750	0	0	Shipped to Pickles 23/24 - Auction 24/25
PE416	Plant Replacement Utility - PC929	0	(8,665)	0	(8,665)	5,500	5,500	0	0	Shipped to Pickles 23/24 - Auction 24/25
PE727	Isuzu Giga Side Tipper (2014)	0	(10,000)	0	(10,000)	0	0	0	0	sale only - plant replaced prior years
PE730	Loader HI - Hyundai HL740-9 (2014)	0	20,000	20,000	0	0	15,000	15,000	0	Trade
PE736	Loader HI - Hyundai HL757-9 - Wheel Loader	0	0	0	0	0	40,000	40,000	0	Trade
PE224	Plant Replacement - Eneco Work Punt Motor only	0	500	500	0	0	0	0	0	0 auction on-island - new motor is installed in 2023/24.
		0	(24,160)	20,500	(44,660)	12,350	68,430	56,080	0	

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

OPERATING ACTIVITIES

6 RECEIVABLES

Sundry Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - sundry	(9,633)	2,101,205	101,281	41,703	104,738	2,339,294
Percentage	(0.4%)	89.8%	4.3%	1.8%	4.5%	
Balance per trial balance						
Rates						247,557
Rubbish Collection & Swimming Pool Fees						590,973
GST receivable (remitted Qly)						13,091
Allowance for credit losses of trade receivables						(16,850)
Sundry Debtors Suspense						(28)
Total trade and other receivables general outstanding						3,174,037

Sundry Debtors Outstanding - Over 90 days	Status / Action	\$
Description		
Sundry	To chase up	15
Sundry	To chase up	211
Kampong Lease	To chase up	2,045
Commercial Group	To chase up	331
Kampong Lease	To chase up	187
Kampong Lease	To chase up	712
Commercial Group	To chase up	712
Kampong Lease - insurance contribution	To chase up	643
Kampong Lease - insurance contribution	Debtors Officer to follow up	1,134
Kampong Lease - insurance contribution	Debtors Officer to follow up	1,223
Kampong Lease - insurance contribution	To chase up	6,960
Sundry	Account on hold	21
Kampong Lease	To chase up	712
Commercial Group	To chase up	108
Commercial Group	Account on hold	32,890
Kampong Lease	To chase up	1,423
Kampong Lease	To chase up	2,540
Kampong Lease	To chase up	120
Govt Department	To chase up	281
House Rent	To chase up	143
House Rent	To chase up	200
Sundry	Debtors Officer to follow up	1,248
Workers Comp Insurance claims	Paid since	6,766
Sundry	Chase up	300
Private Works & Insurance Contribution	Debtors Officer to follow up	2,034
Sundry	To chase up	223
Lease payments	Debtors Officer to follow up	2,194
Commercial Group	Chase up	2,828
Kampong Lease - insurance contribution	pmts being made monthly, but not enough to cover debt in a timely	563
Kampong Lease	To chase up	100
Kampong Lease - insurance contribution	Fortnightly payments	301
Kampong Rental	Debtors Officer to follow up	8,371
Kampong Lease - insurance contribution	Balance is reducing - payment plan in place	3,390
Kampong Lease - insurance contribution	Payroll deductions - \$50/fortnight	770
Kampong Lease - insurance contribution	Monthly Payments - reducing	2,746
Kampong Lease - insurance contribution	To chase up	1,053
Kampong Rental	Debtors Officer to follow up	1,165
Sundry	To chase up	180
Sundry	To chase up	398
Sundry	To chase up	712
Sundry	To chase up	712
Kampong Lease - insurance contribution	Balance is reducing - payment plan in place	712
Sundry	To chase up	356
Kampong Lease	To chase up	712
Commercial Lease - LIA Shed	Plan is to be paying off \$250 per fortnight	5,437
Sundry	Discussing with Debtor	161
Sundry	Discussing with Debtor	1,308
Kampong Lease	To chase up	1,081
Commercial business	Discussing with Debtor	233
Commercial business	Discussing with Debtor	1,943
Commercial business	Discussing with Debtor	158
Kampong Lease	To chase up	212
Kampong Lease	To chase up	2,103
Sundry	To chase up	712
Sundry	To chase up	600
Kampong Lease	To chase up	94
Kampong Lease	To chase up	250
Total Debtors >90 Days		\$ 104,737

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third part 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 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 as 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.

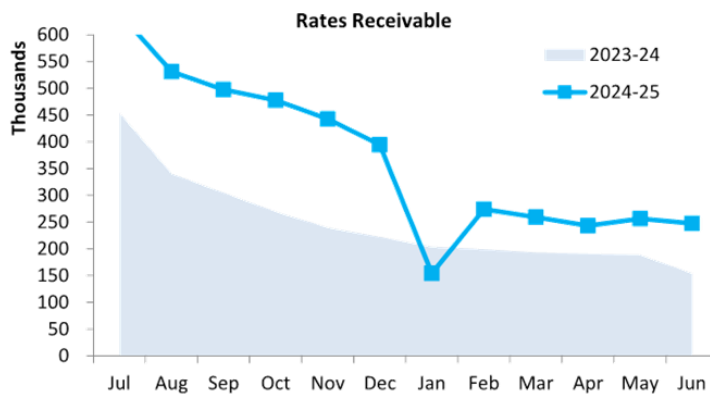
**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

OPERATING ACTIVITIES

6 RECEIVABLES (RATES)

Rates receivable	Prior Year Close 30 June 2024	This Time Last Year	30 Jun 2025
	\$		\$
Opening arrears previous years	154,559	154,559	154,559
Levied this year	434,405	503,553	527,018
Less - collections to date	(434,305)	(503,652)	(453,245)
Gross rates collectable	154,659	154,459	228,332
Pensioner/Senior Rebate Claimable	(100)	100	19,225
Net rates collectable	154,559	154,559	247,557
% Collected	73.7%	76.5%	66.5%

2024/25 Rates Due	26/08/2024
Instalment 2	4/11/2024
Instalment 3	20/01/2025
Instalment 4	24/03/2025



OPERATING ACTIVITIES

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

7 RATE REVENUE

RATE TYPE	YTD Actual					Budget		
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Reassessed Rate Revenue	Total Revenue	Rate Revenue	Total Revenue
			\$	\$	\$	\$	\$	\$
General rate revenue								
Gross rental value								
General Developed	0.1244	163	2,720,380	338,415	0	338,415	375,277	375,277
Vacant	0.2483	15	44,400	11,025	0	11,025	10,652	10,652
Business	0.1312	65	1,151,975	151,139	0	151,139	144,026	144,026
Unimproved value								
Sub-Total		243	3,916,755	500,579	0	500,579	529,955	529,955
Interim Rate				2,449		2,449		
Minimum payment								
Gross rental value								
General Developed	810	4	3,540	3,240	0	3,240	3,120	3,120
Vacant	910	5	16,120	4,550	0	4,550	4,400	4,400
Business	810	20	72,604	16,200	0	16,200	16,380	16,380
Sub-total		29	92,264	23,990	0	23,990	23,900	23,900
Gross Total		272	4,009,019	527,018	0	527,018	553,855	553,855
Concession / Waiver								
Total general rates				527,018	0	527,018	553,855	553,855

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

OPERATING

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					Comments
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Variance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies											
Local Government General Purpose Grant					0	4,932,868	4,297,868	4,297,868	5,883,599	(1,585,731)	2025/26 Grant paid in advance
Local Government General Purpose Grant - Roads					0	210,019	210,019	210,019	101,459	108,560	
1,000 Jobs Grant / Apprenticeship Incentives	0	0	0	0	0	60,984	60,984	60,984	42,119	18,865	IT Officer and proposed Community Dev. Offic
Other	0	0	0	0	0	0	26,000	26,000	11,760	14,240	
National Museum - Jukong Restoration	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	5,203,871	4,594,871	4,594,871	6,038,937	(1,444,066)	
Operating Contributions											
WALGA - Councillor Training Contribution	0	0	0	0	0	5,000	5,000	5,000	0	5,000	
Election Expenses Contribution	0	0	0	0	0	0	0	0	0	0	
Fisheries Services in the Cocos (Keeling) Islands	84,405	0	(424,591)	(340,186)	0	257,225	204,109	204,109	424,591	(220,482)	Timing of revenue recognition may change dur
Dept Primary Industries - Declared Pest Program	0	91,630	(91,630)	0	0	100,320	100,320	100,320	91,630	8,690	Assistant Ranger funding
Dept. Transport - Provision of Licencing Services	0	181,680	(181,680)	0	0	89,586	89,586	89,586	181,680	(92,094)	Per Service Agreement plus additional hours o
Regional Arts Grant	0	24,824	(24,824)	0	0	75,000	75,000	72,903	24,824	48,079	
Dept Infrastructure, Transport	0	500	(500)	0	0	0	0	0	500	(500)	
Library - LisWA Book Exchange	0	0	0	0	0	5,000	5,000	5,000	0	5,000	
	84,405	298,634	(723,225)	(340,186)	0	532,131	479,015	476,918	723,225	(246,307)	
TOTALS	84,405	298,634	(723,225)	(340,186)	0	5,736,002	5,073,886	5,071,789	6,762,162	(1,690,373)	

INVESTING ACTIVITIES

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

9 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue										Comments	
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Revenue Budget	Current Budget	YTD Budget	Budget Variations	Expected Revenue	YTD Actual	YTD Variance					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Capital grants and subsidies																	
LRCI Phase 4 - Beach Shelters - Direction Island Roads to Recovery Funding	0	0	0	0	0	15,270	15,270	15,270	15,270	0	15,270	0	15,270	0 Cldw 5yr funding for future Wt Roads Proj Requested extension			
National Australia Day Awards - Swim Pools	0	0	0	0	0	0	0	0	0	0	16,800	(16,800)					
Supplementary Roads Funding	0	0	0	0	0	200,000	200,000	200,000	0	200,000	23,010	176,990					
Fisheries-Buggy purchase	0	0	0	0	0	42,384	42,384	0	0	0	0	0					
	0	0	0	0	0	257,654	257,654	215,270	200,000	215,270	39,810	175,460					

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

10 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance* \$	Variance* %	Var.	Comments
	\$	\$	\$	\$	\$	%		
Opening funding surplus / (deficit)	0	0	0	0	0	0%		
Revenue from operating activities								
Fees and charges	486,668	486,668	486,668	675,719	189,051	39%		Rental and lease fees
Other revenue	106,040	106,040	106,040	102,456	(3,584)	(3%)		
	592,708	592,708	592,708	778,175	185,467	31%		
Expenditure from operating activities								
Employee costs	(263,218)	(263,218)	(263,218)	(208,095)	55,123	21%		Property Maintenance
Materials and contracts	(717,170)	(717,170)	(717,170)	(535,283)	181,887	25%		Property Maintenance
Utility charges	(55,720)	(55,720)	(55,720)	(67,797)	(12,077)	(22%)		
Depreciation on non-current assets	(1,690,415)	(1,690,415)	(1,690,415)	(1,690,411)	4	0%		
Insurance expenses	(321,353)	(321,353)	(321,353)	(312,577)	8,776	3%		
	(3,047,876)	(3,047,876)	(3,047,876)	(2,814,163)	233,713	8%		
Non-cash amounts excluded from operating activities	1,690,415	1,690,415	1,690,415	1,690,411	(4)	(0%)		
Amount attributable to operating activities	(764,753)	(764,753)	(764,753)	(345,577)	419,176	55%		
Investing activities								
Payments for property, plant and equipment and infrastructure	(144,920)	(144,920)	(144,920)	(10,724)	134,196	93%		
Closing funding surplus / (deficit)	(909,673)	(909,673)	(909,673)	(356,301)	553,372	61%		
Interfund Transfer	909,673	909,673	909,673	356,301	(553,372)	(61%)	▼	
Net Closing funding surplus / (deficit)	0	0	0	0	0	0%		

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance* \$	Variance* %	Var.	Comments
	\$	\$	\$	\$	\$	%		
Opening funding surplus / (deficit)	0	0	0	0	0	0%		
Revenue from operating activities								
Fees and charges	152,542	152,542	152,542	146,399	(6,143)	(4%)		Lease fees
	152,542	152,542	152,542	146,399	(6,143)	(4%)		
Expenditure from operating activities								
Employee costs	(64,230)	(64,230)	(64,230)	(75,490)	(11,260)	(18%)		
Materials and contracts	(51,095)	(51,095)	(51,095)	(34,230)	16,865	33%		
Utility charges	(9,120)	(9,120)	(9,120)	(6,804)	2,316	25%		
Depreciation on non-current assets	(267,213)	(267,213)	(267,213)	(267,219)	(6)	(0%)		
Insurance expenses	(39,747)	(39,747)	(39,747)	(46,547)	(6,800)	(17%)		
	(431,405)	(431,405)	(431,405)	(430,290)	1,115	0%		
Non-cash amounts excluded from operating activities	267,213	267,213	267,213	267,219	6	0%		
Amount attributable to operating activities	(11,650)	(11,650)	(11,650)	(16,672)	(5,022)	(43%)		
Investing activities								
Payments for property, plant and equipment and infrastructure	(28,429)	(28,429)	(28,429)	0	28,429	100%		
Closing funding surplus / (deficit)	(40,079)	(40,079)	(40,079)	(16,672)	23,407	58%		
Interfund Transfer	40,079	40,079	40,079	16,672	(23,407)	(58%)	▼	
Net Closing funding surplus / (deficit)	0	0	0	0	0	0%		

LAND TRUST
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

INVESTING ACTIVITIES

11 CAPITAL ACQUISITIONS - DETAILED

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

Account Description		Adopted Budget \$	Current Budget \$	Current YTD Budget \$	YTD Actual \$	Variance (Under)/Over \$	Status	Comments
Buildings								
▮ C269	1979 Land Trust - Kampong House Renewals	144,920	144,920	144,920	10,724	134,196		
▮ C332	1984 Trust - HI Admin Building renewal	28,429	28,429	28,429	-	28,429		
		-	-	-	-	-		
						0		
		173,349	173,349	173,349	10,724	162,625		

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

12 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						
New loader	OCM OCM 23/10/24 10.2.3	Capital Expenses			(300,000)	(300,000)
Three buggies	OCM OCM 23/10/24 10.2.3	Capital Expenses			(100,000)	(400,000)
Grants, Subsidies and Contributions	March Budget Review : Ref o/s	Operating revenue			(679,500)	(1,079,500)
Fees and Charges	March Budget Review : Ref o/s	Operating revenue		350,000		(729,500)
Other revenue	March Budget Review : Ref o/s	Operating revenue	(1,000,000)			(729,500)
Employee costs	March Budget Review : Ref o/s	Operating expenses			(20,000)	(749,500)
IT Equipment	March Budget Review : Ref o/s	Capital expenses			(37,000)	(786,500)
Airconditioner	March Budget Review : Ref o/s	Capital expenses			(6,000)	(792,500)
various	March Budget Review : Ref o/s	Reserve Transfer	1,410,988			(792,500)

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

13 ADDITIONAL INFORMATION - FOR COUNCIL ONLY

a) FURTHER BREAKDOWN OF FEES & CHARGES INCOME

	SHIRE				YTD Variance	1979 Land Trust				1984 Land Trust			
	Current Budget	YTD Budget	YTD Actual	YTD Actual		Current Budget	YTD Current Budget	YTD Actual	YTD Actual	Current Budget	YTD Current Budget	YTD Actual	YTD Actual
	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
Property Lease Income	88,057	88,057	87,899	87,899	(158)	106,057	106,057	266,647	266,647	133,930	133,930	132,440	132,440
Property Rental Income	100,030	100,030	102,528	102,528	2,498	380,611	380,611	409,072	409,072	18,612	18,612	13,959	13,959
Other Property Income	500	500	2,860	2,860	2,360								
Waste Collection Income	422,080	422,080	413,346	413,346	(8,734)								
Waste - Transfer Station Gate Fees	60,000	60,000	100,652	100,652	40,652								
Private Works Income	659,861	659,861	570,294	570,294	(89,567)								
Cocos Communications Income	60,000	60,000	0	0	(60,000)								
Museum Entry Fees	3,600	3,600	3,036	3,036	(564)								
Gym Fees	2,400	2,400	2,040	2,040	(360)								
Anchorage Fees	3,600	3,600	4,582	4,582	982								
Camping Fees	960	960	3,100	3,100	2,140								
Venue Hire (Cyclone Shelter & Pondok Indah)	1,200	1,200	1,960	1,960	760								
Animal Control - Income	2,350	2,350	325	325	(2,025)								
Pest Control - Income	1,800	1,800	2,640	2,640	840								
Emergency Management - Income	0	0	0	0	0								
Building use licences (workshop)	3,000	3,000	3,000	3,000	0								
Building Control Income	3,770	3,770	1,049	1,049	(2,721)								
Town Planning Income	1,000	1,000	8,690	8,690	7,690								
Health Income	120	120	1,050	1,050	930								
Other Culture Income	0	0	11,000	11,000	11,000								
Rates - Instalment & Landgate Fees	510	510	520	520	10								
Total Fees & Charges	1,414,838	1,414,838	1,320,572	1,320,572	(94,266)	486,668	486,668	675,719	675,719	152,542	152,542	146,399	146,399

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

13 ADDITIONAL INFORMATION - FOR COUNCIL ONLY

b) FURTHER BREAKDOWN OF EMPLOYEE COSTS - OPERATING & CAPITAL EXPENDITURE

	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	
	\$	\$	\$		\$	\$	\$		\$	\$	\$	
Salaries & Wages	3,341,404	3,341,404	3,418,473	(77,069)	92,787	92,787	74,636		22,645	22,645	26,980	
Superannuation	512,070	512,070	445,239	66,831	0	0	0		0	0	0	
Workers Compensation Insurance	133,960	133,960	110,682	23,278	0	0	0		0	0	0	
Staff Housing - Rent	55,836	55,836	51,861	3,975	0	0	0		0	0	0	
Staff Housing - Utilities	14,500	14,500	22,085	(7,585)	0	0	0		0	0	0	
Staff Housing - Other Materials & Contracts	16,750	16,750	6,197	10,553	0	0	0		0	0	0	
Staff Vehicle Expenses	60,540	60,540	36,368	24,172	0	0	0		0	0	0	
Staff Annual Airfare	77,868	77,868	62,750	15,118	0	0	0		0	0	0	
Staff Uniforms & PPE	35,196	35,196	15,387	19,809	0	0	0		0	0	0	
Staff - Prof Memberships	5,281	5,281	1,656	3,625	0	0	0		0	0	0	
Staff Conference, Training -												
Flights/Accommodation/Travel Allowance	80,932	80,932	76,967	3,965	0	0	0		0	0	0	
Staff Training, Development & Conference Expenses	77,695	77,695	56,257	21,438	0	0	0		0	0	0	
Staff Training - Apprenticeship Costs	4,000	4,000	11,758	(7,758)	0	0	0		0	0	0	
Staff Amenities	4,200	4,200	2,732	1,468	0	0	0		0	0	0	
Other Employee Costs	17,100	17,100	14,115	2,985	0	0	0		0	0	0	
Staff Appoint/Leaving Costs	62,000	62,000	46,182	15,818	0	0	0		0	0	0	
Fringe Benefit Tax	60,000	60,000	46,537	13,463	0	0	0		0	0	0	
Overheads / Allocation	(388,525)	(388,525)	(277,012)	(111,513)	0	0	0		0	0	0	
Total operating - Employee Costs	4,170,807	4,170,807	4,148,232	22,575	263,218	263,218	208,095		64,230	64,230	75,490	
Capital Works	204,550	204,550	142,914	61,636	118,320	118,320	10,724		12,124	12,124	0	
Total - Employee Costs	4,375,357	4,375,357	4,291,146	84,211	381,538	381,538	218,819		76,354	76,354	75,490	

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

13 ADDITIONAL INFORMATION - FOR COUNCIL ONLY

c) FURTHER BREAKDOWN OF MATERIALS AND CONTRACTS - OPERATING EXPENDITURE

	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	1,416,966	1,416,966	1,053,318	363,648	65,000	65,000	9,959		0	0	2,150	
Legal Advice	85,000	85,000	124,513	(39,513)	295,000	295,000	128,005		25,000	25,000	0	
Advertising / Comms	1,200	46,200	49,500	(3,300)	0	0	0		0	0	0	
Postage & Freight	7,500	7,500	6,063	1,437	0	0	0		0	0	0	
Subscriptions/Publications/Legislation	32,617	32,617	46,956	(14,339)	0	0	0		0	0	0	
Other Material & Contracts	677,852	677,852	845,620	(167,768)	346,170	346,170	361,912		17,295	17,295	22,400	
Auditors Remuneration	82,500	82,500	76,320	6,180	11,000	11,000	12,100		8,800	8,800	9,680	
Telephone & Internet Expenses	38,298	38,298	53,649	(15,351)	0	0	0		0	0	0	
IT Software & Licences	125,526	125,526	145,408	(19,882)	0	0	0		0	0	0	
IT Hardware Purchases (<\$5,000)	38,000	38,000	33,817	4,183	0	0	0		0	0	0	
Minor Office Furn/Equip Purchases (<\$5,000)	16,100	16,100	46,202	(30,102)	0	0	23,134		0	0	0	
Stationery & Printing	16,600	16,600	20,907	(4,307)	0	0	0		0	0	0	
Bank Fees And Charges	4,800	4,800	4,161	639	0	0	0		0	0	0	
Other			963									
	2,542,959	2,587,959	2,507,397	81,525	717,170	717,170	535,111		51,095	51,095	34,230	

10.3.2 MONTHLY FINANCIAL REPORT – JULY 2025

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - Monthly Finance Report - July 2025

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 1 month ended 31 July 2025.

It is generally regarded that monthly financial reporting for the first 3 months of a financial year is not particularly useful (compared to the other months – unless, of course something significant and unforeseen has occurred). 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 are still being finalised several 'opening figures' are still being updated (this is especially relevant when considering Reserves and Opening Surplus figures).

Also, monthly Depreciation for 2025/26 cannot be processed until the 2024/25 financial figures are finalised.

For the July report some (minor) budgets are also still being updated.

Income for the year to date is:

- | | |
|----------------------|--------|
| • Operating Revenues | \$0.6m |
| • Capital Revenues | \$0.0m |
| • Total | \$0.6m |

(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 \$2.2m. Note 3 provides further analysis of this variance, which is basically all due to timing differences.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$0.4m	\$0.9m	\$0.5m
Excluding Depreciation	\$0.4m	\$0.8m	\$0.4m
Depreciation	\$0.0m	\$0.1m	\$0.1m
Capital Expenditure	\$0.0m	\$0.1m	\$0.1m

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.

The current closing municipal surplus for this period is \$10m compared to a budget position of (\$4m). The \$10m figure is heavily influenced by the Opening Surplus figure of \$8.9m – this is expected to reduce significantly when the 2024/25 figures are finalised.

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 July 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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 JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.

RESOLUTION - ITEM NO 10.3.2 OCM/25/017

MOVED: CRT LACY

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 JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, 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 July 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	539,316	0	(539,316)	(100.00%)	▼
Rates excluding general rates	29,800	0	0	0	0.00%	
Grants, subsidies and contributions	5,481,923	1,665,830	16,761	(1,649,069)	(98.99%)	▼
Fees and charges	1,095,796	264,309	7,956	(256,353)	(96.99%)	▼
Interest revenue	320,000	3,150	43,187	40,037	1271.02%	
Other revenue	3,028,000	2,500	0	(2,500)	(100.00%)	
Proceeds from Non Current Debtor	1,100,000	275,000	526,857			
	11,565,035	2,750,105	594,761	(2,155,344)	(78.37%)	
Expenditure from operating activities						
Employee costs	(4,439,210)	(518,477)	(345,014)	173,463	33.46%	▲
Materials and contracts	(3,463,550)	(227,943)	(55,228)	172,715	75.77%	▲
Utility charges	(69,787)	(433)	(2,093)	(1,660)	(383.37%)	
Depreciation	(1,505,875)	(117,826)	0	117,826	100.00%	▲
Finance costs	(500)	(40)	0	40	100.00%	
Insurance	(190,324)	0	(1,570)	(1,570)	0.00%	
Other expenditure	(1,001,021)	(6,090)	0	6,090	100.00%	
	(10,670,267)	(870,809)	(403,905)	466,904	53.62%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	117,826	1,319,905	1,202,079	1020.22%	▲
Amount attributable to operating activities	2,366,287	1,997,122	1,510,761	(486,361)	(24.35%)	
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)	(42,650)	(21,728)	20,922	49.06%	
Acquisition of infrastructure	(1,617,420)	(101,243)	0	101,243	100.00%	▲
Payments for intangible assets	(78,420)	0	0	0	0.00%	
	(3,078,917)	(143,893)	(21,728)	122,165	84.90%	
Amount attributable to investing activities	(2,298,917)	(143,893)	(21,728)	122,165	84.90%	
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	8,873,155	6,548,073	281.63%	▲
Amount attributable to operating activities	2,366,287	1,997,122	1,510,761	(486,361)	(24.35%)	▼
Amount attributable to investing activities	(2,298,917)	(143,893)	(21,728)	122,165	84.90%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,956)	44	0.14%	
Surplus or deficit after imposition of general rates	0	4,146,311	10,330,233	6,183,922	149.14%	▲

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 31 JULY 2025

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,021,128	13,278,307
Trade and other receivables	6,100,108	5,503,019
Inventories	19,792	23,048
Other assets (accrued income)	1,361,979	0
TOTAL CURRENT ASSETS	17,503,007	18,804,374
NON-CURRENT ASSETS		
Trade and other receivables	11,054,423	11,054,421
Property, plant and equipment	15,097,533	15,137,241
Infrastructure	9,796,896	9,796,896
Intangible assets	3,000	3,000
TOTAL NON-CURRENT ASSETS	35,951,852	35,991,558
TOTAL ASSETS	53,454,859	54,795,932
CURRENT LIABILITIES		
Trade and other payables	445,876	301,300
Lease liabilities	(585)	(1,749)
Employee related provisions	498,621	498,621
Other provisions	50,000	50,000
TOTAL CURRENT LIABILITIES	993,912	848,172
NON-CURRENT LIABILITIES		
Lease liabilities	18,764	18,764
Employee related provisions	49,813	49,813
TOTAL NON-CURRENT LIABILITIES	68,577	68,577
TOTAL LIABILITIES	1,062,489	916,749
NET ASSETS	52,392,370	53,879,183
EQUITY		
Retained surplus	34,832,157	36,287,014
Reserve accounts	8,019,819	8,051,775
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	52,392,370	53,879,183

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 31 JULY 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 31 JULY 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

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 31 July 2025
	\$	\$	\$
	11,017,938	10,021,128	13,278,307
	1,808,302	6,100,108	5,503,019
	12,882	19,792	23,048
	32	1,361,979	0
	12,839,154	17,503,007	18,804,374
	(168,600)	(445,876)	(301,300)
	(5,270)	585	1,749
	(498,622)	(498,621)	(498,621)
		(50,000)	(50,000)
	(672,492)	(993,912)	(848,172)
	12,166,662	16,509,095	17,956,202
2(b)	(12,166,662)	(7,635,940)	(7,664,971)
			39,001
	0	8,873,155	10,330,232

(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 employee benefit provisions held in reserve

Total adjustments to net current assets

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 July 2025	YTD Actual 31 July 2025
	\$	\$	\$
	0	0	1,319,905
	1,505,875	117,826	0
	(34,356)		0
	1,471,519	117,826	1,319,905

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Proceeds from non current debtor
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 31 July 2025	YTD Actual 31 July 2025
	\$	\$	\$
	0	0	1,319,905
	1,505,875	117,826	0
	(34,356)		0
	1,471,519	117,826	1,319,905

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 31 JULY 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			
General rates	(539,316)	(100.00%)	▼
Timing difference : Rates were issued in August; budget was entered in July			
Grants, subsidies and contributions	(1,649,069)	(98.99%)	▼
Timing difference : Finance Assistance Grant of \$1.6m was prepaid in June			
Fees and charges	(256,353)	(96.99%)	▼
Timing difference : Waste fees were issued in August; budget was entered in July			
Expenditure from operating activities			
Employee costs	173,463	33.46%	▲
Combination of actual budget saving (Workers Comp \$20k, Executive vacancies) and timing differences (Annual Leave budget phasing)			
Materials and contracts	172,715	75.77%	▲
Timing difference (largely) : July invoices not received until August			
Depreciation	117,826	100.00%	▲
Timing difference : Depreciation can not be processed until 24/25 is finalised			
Non cash amounts excluded from operating activities	1,202,079	1020.22%	▲
Combination of above variances			
Outflows from investing activities			
Acquisition of infrastructure	101,243	100.00%	▲
Timing difference : delay in Capex and invoicing			
Surplus or deficit at the start of the financial year	6,548,073	281.63%	▲
24/25 figures still being finalised			
Surplus or deficit after imposition of general rates	6,183,922	149.14%	▲
24/25 figures still being finalised			

SHIRE OF (COCOS) KEELING ISLANDS

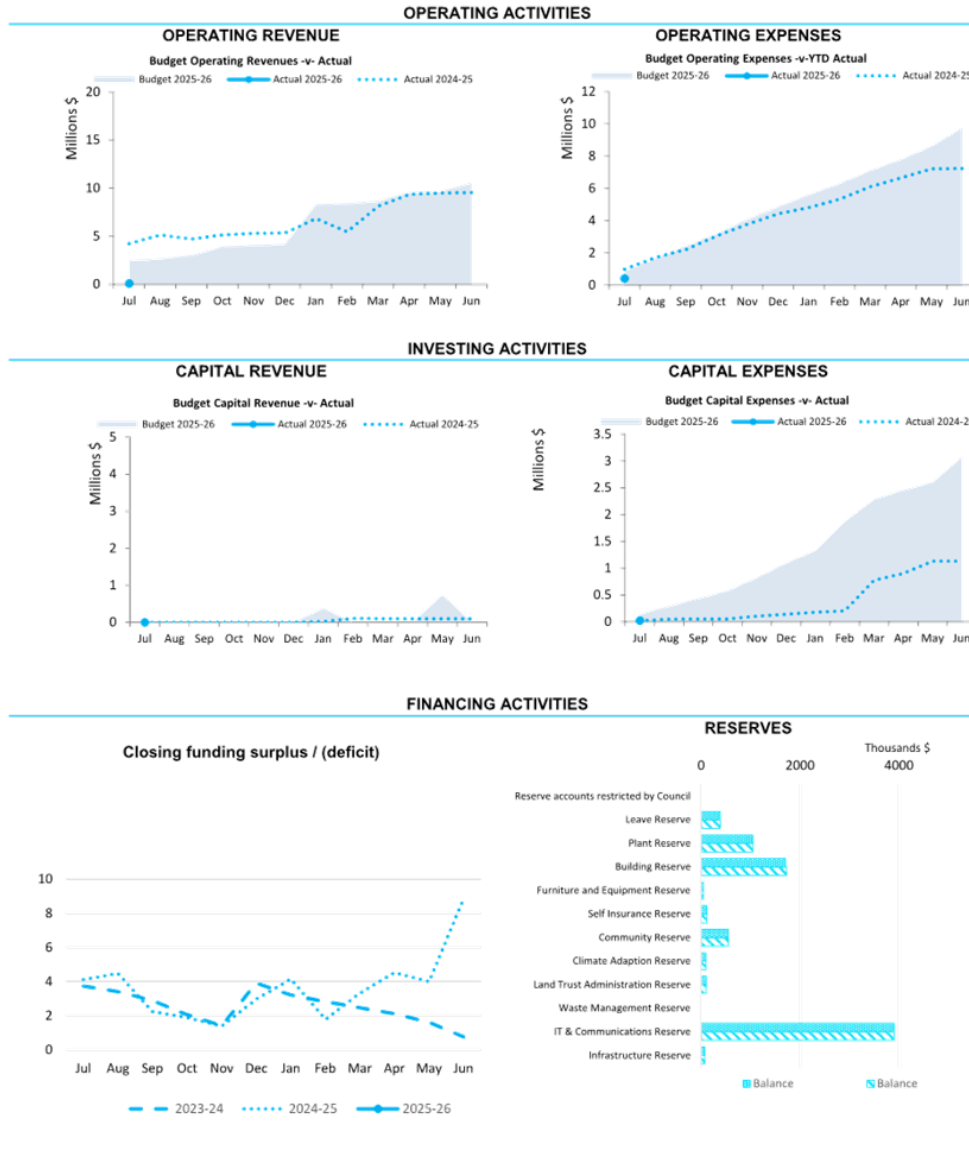
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

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 31 JULY 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	5,226,532	561,775	5,788,307		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		5,226,532	8,051,775	13,278,307	0			
Comprising								
Cash and cash equivalents		5,226,532	8,051,775	13,278,307	0			
		5,226,532	8,051,775	13,278,307	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 7 - Other assets.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 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	1,045,995	1,126	0	1,047,121
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,707,535	18,162	0	1,725,697
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	44,493	473	0	44,966
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	1,027	0	97,626
Land Trust Administration Reserve	84,883	2,546	0	87,429	100,000	0	0	100,000
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	3,900,000	0	0	3,900,000
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	75,224	0	0	75,224
	10,137,817	6,347,077	(3,967,534)	12,517,360	8,019,819	31,956	0	8,051,775

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Plant and equipment	1,383,077	42,650	21,728	(20,922)
Acquisition of property, plant and equipment	1,383,077	42,650	21,728	(20,922)
Infrastructure - roads	1,617,420	101,243	0	(101,243)
Acquisition of infrastructure	1,617,420	101,243	0	(101,243)
Total of PPE and Infrastructure	3,000,497	143,893	21,728	(122,165)
Intangible asset [describe]	78,420			0
Acquisition of intangible asset	78,420	0	0	0
Total capital acquisitions	3,078,917	143,893	21,728	(122,165)
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	2,777	2,777
Building Reserve	511,789	25,168	18,952	(6,216)
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	0	(1)	(1)
Capital funding total	3,078,917	143,893	21,728	(122,165)

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 31 JULY 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	17,326	(17,326)
	Minor Structures	301,996	25,168	0	25,168
	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	42,650	21,729	20,921
Roads					
	Road Renewal Program	1,214,920	101,243	0	101,243
	Other				0
	TOTAL INFRASTRUCTURE	1,317,420	101,243	0	101,243
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 31 JULY 2025

OPERATING ACTIVITIES

5 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 31 JULY 2025

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	154,559	247,557
Levied this year	527,018	0
Less - collections to date	(453,245)	(21,615)
Gross rates collectable	228,332	225,942
Pensioner/Senior Rebate		
Claimable	19,225	0
Net rates collectable	247,557	225,942
% Collected	66.5%	8.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(17,830)	213,676	63,920	13,668	2,101,188	2,374,622
Percentage	(0.8%)	9.0%	2.7%	0.6%	88.5%	
Balance per trial balance						
Rates						225,942
Trade receivables						2,374,622
Other receivables						2,906,206
GST receivable						13,099
Allowance for impairment of receivables from contracts with customers						(16,850)
Total receivables general outstanding						5,503,019
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 31 JULY 2025

OPERATING ACTIVITIES

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	60,486	70,597	27,229	0	158,312
Percentage	0.0%	38.2%	44.6%	17.2%	0.0%	
Balance per trial balance						
Sundry creditors						158,127
Other payables						(2,918)
Other accruals						37,700
Bonds and Deposits held						97,059
Other payables [describe]						11,332
Total payables general outstanding						301,300
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Local Government General Purpose Grant				0		4,950,000	1,655,000	0
Jobseeker				0		40,000	3,330	16,760
	0	0	0	0	0	4,990,000	1,658,330	16,760
Contributions								
Fisheries Services				0		515,912		
Funding agreement				0		27,348		
	0	0	0	0	0	543,260	0	0
TOTALS	0	0	0	0	0	5,533,260	1,658,330	16,760

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

9 LAND TRUSTS

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
Fees and charges	538,000	538,000	44,833	7,402	(37,431)	-506%
Other revenue	102,500	102,500	8,542	0	(8,542)	NA
	640,500	640,500	53,375	7,402	(45,973)	
Employee costs	(210,000)	(210,000)	(17,333)	(15,713)	1,620	-10%
Materials and contracts	(600,000)	(600,000)	(32,249)	(10,423)	21,826	-209%
Utility charges	(69,000)	(69,000)	(5,750)	0	5,750	NA
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(141,666)	0	141,666	NA
Insurance expenses	(317,000)	(317,000)	0	0	0	NA
	(2,896,000)	(2,896,000)	(196,998)	(26,136)	170,862	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	141,666	0	(141,666)	
Amount attributable to operating activities	(555,500)	(555,500)	(1,957)	(18,734)	(16,777)	
Payments for property, plant and equipment and infrastructure	(250,000)	(250,000)	0	0	0	NA
Closing funding surplus / (deficit)	(805,500)	(805,500)	(1,957)	(18,734)	(16,777)	
<i>Interfund Transfer</i>	805,500	805,500	1,957	(18,735)	16,778	
Net Closing funding surplus / (deficit)	0	0	0	(37,469)	1	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	(12,708)		12,708	NA
	152,500	152,500	(12,708)	0	12,708	
Expenditure from operating activities						
Employee costs	(78,000)	(78,000)	(6,627)	(3,921)	2,706	-69%
Materials and contracts	(51,500)	(51,500)	(2,708)	(1,200)	1,508	-126%
Utility charges	(7,300)	(7,300)	(775)	0	775	NA
Depreciation on non-current assets	(267,000)	(267,000)	(22,250)	0	22,250	NA
Insurance expenses	(47,500)	(47,500)	0	0	0	NA
	(451,300)	(451,300)	(32,360)	(5,121)	27,239	
Non-cash amounts excluded from operating activities	267,000	267,000	22,250	0	(22,250)	
Amount attributable to operating activities	(31,800)	(31,800)	(22,818)	(5,121)	17,697	

Comments

Revenue - timing difference related to generating invoices etc
Materials and contracts - timing difference : suppliers not yet invoiced for July
Utilities - timing difference : suppliers not yet invoiced for July
Depreciation - timing difference : Depreciation cannot be run until 24/25 accounts finalised

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 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	YTD Actual		Current Budget	YTD Current Budget	YTD Actual	
	\$	\$	\$		\$	\$	\$		\$	\$	\$	
Property Lease Income	87,600	7,000	0	(7,000)	108,000	9,000	0		137,500	11,458	0	
Property Rental Income	294,216	24,500	0	(24,500)	390,000	32,500	7,402		15,000	1,250	0	
Waste Collection Income	221,088	221,088		(221,088)	0	0	0		0	0	0	
Waste - Transfer Station Gate Fees	84,000	7,000		(7,000)	0	0	0		0	0	0	
Private Works Income	371,830	0	4,900	4,900	0	0	0		0	0	0	
Other	37,062	4,721	3,056	(1,665)	0	0	0		0	0	0	
Total Fees & Charges	1,095,796	264,309	7,956	(256,353)	498,000	41,500	7,402		152,500	12,708	0	

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	339,055	237,155	101,900	75,500	6,250	5,595					
Superannuation	462,800	35,555	35,425	130	0	0	0		28,500	2,376	1,400	
Workers Compensation Insurance	135,648	135,648	95,140	40,508	0	0	0		0	0	0	
Staff Housing - Rent	95,400	7,994	297	7,697	0	0	0		0	0	0	
Staff Training, Development (incl Travel)	229,400	10,700	0	10,700	0	0	0		0	0	0	
Staff Annual Airfare	46,972	10,550	0	10,550	0	0	0		0	0	0	
Staff Uniforms & PPE	28,400	3,600	0	3,600	0	0	0		0	0	0	
Staff Vehicle Expenses	30,000	2,500	172	2,328	0	0	0		0	0	0	
Staff Appointment/Leaving Costs	60,000	0	0	0	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	3,450	2,429	1,021	500	0	0		0	0	0	
Overheads / Allocation	(517,171)	(30,575)	(25,604)	(4,971)	134,000	11,083	10,118		51,000	4,251	2,521	
Total operating - Employee Costs	4,439,210	518,477	345,014	173,463	210,000	17,333	15,713		79,500	6,627	3,921	

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

12 ADDITIONAL INFORMATION - MATERIALS AND CONTRACTS

	SHIRE			
	Current Budget	YTD Current Budget	YTD Actual	YTD Variance
	\$	\$	\$	
Consultants Fees	1,184,715	89,938	2,680	87,258
Legal Advice	125,000	8,000	0	8,000
Advertising / Comms	51,600	4,200	0	4,200
Postage & Freight	7,590	0	0	0
Subscriptions/Publications/Legislation	51,175	11,950	9,385	2,565
Other Material & Contracts	1,557,250	89,600	49,300	40,300
Auditors Remuneration	97,600	5,000	0	5,000
Telephone & Internet Expenses	54,000	4,000	1,440	2,560
IT Software & Licences	150,000	12,500	4,304	8,196
IT Hardware Purchases (<\$5,000)	38,000	0	0	0
Minor Office Furn/Equip Purchases (<\$5,000)	55,100	2,000	0	2,000
Stationery & Printing	35,000	0	0	0
Bank Fees And Charges	4,000	0	363	(363)
Other				
	3,411,030	227,188	67,472	159,716

1979 Land Trust		
Current Budget	YTD Current Budget	YTD Actual
\$	\$	\$
20,000	0	0
178,000	0	0
0	0	0
0	0	0
0	0	0
239,000	19,916	392
15,000	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
452,000	19,916	392

10.3.3 SCHEDULE OF ACCOUNTS PAID

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:
10.3.3.1 - Fuel Transactions
10.3.3.2 - Credit Card Transactions
10.3.3.3 - List of Accounts Paid July 2025

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 July 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 10.3.3.1.

Will present Chief Executive Card Listing on next month Council Meeting.

Payment Type	Amount (\$)
EFT Payments #1161-#11704	\$427,198.05
Direct Payments	\$10,182.00
Cheque Payments 11777-11778	\$62,659.36
Total	\$500,039.41

Contained within Attachment 10.3.3.1 and 10.3.3.2 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATIVE 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 July 2025

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

1. 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 JULY 2025 TALLING \$500,039.41 AS CONTAINED IN ATTACHMENT 10.3.3.3.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.3.1 AND 10.3.3.2.

RESOLUTION - ITEM NO 10.3.3 OCM/25/018**MOVED: CR T LACY****SECONDED: CR A YOUNG****THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

- 1. 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 JULY 2025 TOTALLING \$500,039.41 AS CONTAINED IN ATTACHMENT 10.3.3.3.**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JULY 2025, AS CONTAINED IN ATTACHMENT 10.3.3.1 AND 10.3.3.2.**

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)**FOR: KNIGHT, LACY, MINKOM, YOUNG****AGAINST: NIL**

Detailed Fuel Card Transactions for June 2025 (paid in July 2025)						
Date	Card Number	Registration	Product	Quantity	Per Litre	Total
30.06.2025	7034301108997880	C1895	DIESEL	58.71	\$ 2.68	\$ 157.45
30.06.2025	7034301108998433	C1454	DIESEL	165	\$ 2.68	\$ 442.50
30.06.2025	7034301108998433	C1454	DIESEL	90.66	\$ 2.68	\$ 243.14
25.06.2025	7034301108997898	C1897	DIESEL	58.31	\$ 2.68	\$ 156.37
25.06.2025	7034301108998433	C1454	DIESEL	60	\$ 2.68	\$ 160.91
19.06.2025	7034301108997906	C1898	DIESEL	61.06	\$ 2.68	\$ 163.75
18.06.2025	7034301108998433	C1454	DIESEL	55.69	\$ 2.68	\$ 149.35
17.06.2025	7034301108998433	C1454	DIESEL	104.65	\$ 2.68	\$ 280.65
17.06.2025	7034301108998433	C1454	DIESEL	438.85	\$ 2.68	\$ 1,176.92
13.06.2025	7034301108998433	C1454	DIESEL	439.52	\$ 2.68	\$ 1,178.71
12.06.2025	7034301108997906	C1898	DIESEL	85.72	\$ 2.68	\$ 229.88
07.06.2025	7034303093122078	N/A	DIESEL	48.02	\$ 2.68	\$ 128.78
03.06.2025	7034301108997906	C1898	DIESEL	60.5	\$ 2.68	\$ 162.25
Total				1726.69	\$ 2.68	\$ 4,630.66

Detailed Credit Card Transaction - July 2025			
Date	Name	Description	Amount
Credit Card - Governance & Risk Co-ordinator			
27.06.2025	Live Payments	Taxi Fare	\$ 65.98
27.06.2025	ACT Cabs	Taxi Fare	\$ 28.25
27.06.2025	ACT Cabs	Taxi Fare	\$ 36.75
27.06.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 1,441.39
27.06.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 282.21
27.06.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 1,441.39
27.06.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 282.21
27.06.2025	Shamroks Supermarkets	Shamroks Supermarkets -Staff Amenities	\$ 58.00
27.06.2025	Shamroks Supermarkets	Shamroks Supermarkets -Staff Amenities	\$ 75.00
01.07.2025	Cocos Island Co-operative Society	Ferry Tickets	\$ 2,000.00
01.07.2025	GM Taxipay	Taxi Fare	\$ 65.10
01.07.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 4.05
01.07.2025	Aloft Perth FP	Jacky Chen Batik Project	\$ 253.86
02.07.2025	Shamroks Supermarkets	Shamroks Supermarkets -Staff Amenities	\$ 31.50
09.07.2025	Aloft Perth FP	Jacky Chen Batik Project	\$ 264.05
10.07.2025	Crown Promenade Perth	Crown Promenade Perth - ALGA Convention	\$ 251.86
14.07.2025	Cocos Island Co-operative Society	Cocos Island Co-operative - Staff Amenities	\$ 44.50
14.07.2025	Virgin Australia	Annual Airfare Entitlements- Lanif Yakin	\$ 1,725.09
17.07.2025	Cocos Island Co-operative Society	Cocos Island Co-operative - Staff Amenities	\$ 24.70
18.07.2025	Cocos Island Co-operative Society	cocos Island Co-operative - Fuel C1915	\$ 84.84
23.07.2025	Virgin Australia	Annual Airfare Entitlements- Azia Bulka	\$ 1,725.09
23.07.2025	Virgin Australia	Annual Airfare Entitlements- Azia Bulka	\$ 1,725.09
23.07.2025	Starlink Internert	Starlink Subscription	\$ 538.00
24.07.2025	Cocos Island Co-operative Society	Cocos Island Co-operative - Fuel	\$ 222.21
25.07.2025	Cocos Island Co-operative Society	Cocos Island Co-operative - Fuel \$104 HI Depot	\$ 350.00
	Total		\$ 13,021.12
Date	Name	Description	Amount
Credit Card - Manager of Finance and Corporate Service			
01.07.2025	Shire of Cocos (K) Islands	Vehicle Inspections	\$723.15
02.07.2025	Pulu Connect	Phone Account	\$50.75
08.07.2025	Cocos Island Co-operative Society	Sundry Hardware Supplies	\$26.08
08.07.2025	Shamroks Supermarket	Office Supplies	\$50.00
09.07.2025	Cocos Island Co-operative Society	Office Supplies	\$10.00
10.07.2025	Shamroks Supermarket	Office Supplies	\$27.00
11.07.2025	Cocos Island Co-operative Society	Fuel	\$449.86
14.07.2025	Shire of Cocos (K) Islands	Plant Registration	\$1,375.95
14.07.2025	Shamroks Supermarket	Office Supplies	\$55.00
	Total		\$ 2,767.79
Date	Name	Description	Amount
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended July 2025			\$ 15,788.91

MINUTES OF THE ORDINARY MEETING OF COUNCIL

27 AUGUST 2025

List of Accounts Paid Under Delegated Authority for the Month of July 2025				
Chq/EFT	Date	Name	Description	Amount
EFT11661	15/07/2025	Civic Legal	Professional Fees-Advice on Trusteeship	\$ 8,239.34
EFT11662	17/07/2025	Boc Ltd	Container Service period 29.05.2025 to 27.06.2025	\$ 77.69
EFT11663	17/07/2025	Circuitwest Inc	Circuit West-Steve Hensby Band 2025	\$ 5,000.00
EFT11664	17/07/2025	Cocos (Keeling) Islands Tourism Association Inc.	HI Museum hrs carried out month of June 2025	\$ 1,093.05
EFT11665	17/07/2025	Pulu Connect	Provision of Internet Service for May 2025	\$ 81,848.79
EFT11666	17/07/2025	CPM Licencing	Renewal Registration for Shire motor Vehicle C1884	\$ 397.40
EFT11667	17/07/2025	Dash Digital	Hosting Caretaker-July 2025	\$ 164.00
EFT11668	17/07/2025	Department of Transport	Disbursement MVR for May 2025	\$ 36,615.95
EFT11669	17/07/2025	Zaitu Feyrel	Jukong Restorer month July 2025	\$ 960.00
EFT11670	17/07/2025	Focus Networks	IT & Communication Equipment	\$ 18,102.69
EFT11671	17/07/2025	Indian Ocean Group Training	Traning Licence to perform dogging 23-26.06.25	\$ 10,850.00
EFT11672	17/07/2025	IT Vision	Play account creation-Debtors and Creditors	\$ 1,108.80
EFT11673	17/07/2025	Jones Lang LaSalle Pty Ltd	Office Rent month July 2025	\$ 1,163.97
EFT11674	17/07/2025	LG Best Practices Pty Ltd	Assist Our End of Financial Year Modelling	\$ 3,960.00
EFT11675	17/07/2025	Local Government Professionals Australia WA	2025-2026 Bronze Local Government Subscription	\$ 1,454.55
EFT11676	17/07/2025	Multiwave Networks Pty Ltd	NBN Sky Master Premium month July 2025	\$ 297.00
EFT11677	17/07/2025	Sweet As Makan	Catering-Staff Farewell for Thomas Batchter 27.06.25	\$ 3,410.00
EFT11678	17/07/2025	Sea Country Solutions Pty Ltd	Service Agreement:Sear Country & The Shire of Cocos (Keeling) Islands 14-03.2025 to 30.06.2026	\$ 33,934.00
EFT11679	17/07/2025	Luluilmaknun Sloan	Purchase Fuel July 2025	\$ 724.96
EFT11680	17/07/2025	Territories Courier Service	Freight charges for-Focus Network IT Equipment	\$ 60.63
EFT11681	17/07/2025	Telstra	Telephone charges for several Charges 24.06.2025 to 24.07.2025	\$ 430.22
EFT11682	17/07/2025	Telstra	Mobile (Phone Satellite) June/July 2025	\$ 89.35
EFT11683	17/07/2025	Telstra	Telephone charges for-Hse 16 WI	\$ 47.72
EFT11684	17/07/2025	Insurance Commission of Western Australia	Disbursement MVR for May 2025	\$ 32,207.98
EFT11685	17/07/2025	Zentner Shipping Pty Ltd	Freight Charges Voyage # ASC Lotti AL2502NB month June 2025	\$ 19,240.00
EFT11686	24/07/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract month June 2025	\$ 4,644.28
EFT11687	24/07/2025	Cocos Island Artisans Collective Pty Ltd	School Holiday Program-Pizza making	\$ 340.00
EFT11688	24/07/2025	Pulu Connect	Provision of Internet Service-June 2025	\$ 45,983.04
EFT11689	24/07/2025	CPM Licencing	Renewal Registration for Shire vehicle C1888	\$ 1,677.35
EFT11690	24/07/2025	Lo-go Appointments	Advertising for role of Manager Infrastructure	\$ 675.00
EFT11691	24/07/2025	LGIS Broking	Worker's Compensation Renewal period 30.06.2025 to 30.06.2026	\$ 96,709.74
EFT11692	24/07/2025	Nabiyatul Shazleen Mohd Noor	Student Eduction Grants 2025-Semester 1	\$ 500.00
EFT11693	24/07/2025	Sweet As Makan	School Holiday Programm-Catering	\$ 230.00
EFT11694	24/07/2025	Luluilmaknun Sloan	Reimbursement Fuel	\$ 429.46
EFT11695	24/07/2025	Subco Pty Ltd	Service:1 Shire Office (Building ID AUCKI0007) 100Mbps month July 2025	\$ 1,000.00
EFT11696	24/07/2025	Thinkproject	Annual Support and Maintenance License fee period 01.07.2025 to 30.06.2026	\$ 7,601.49
EFT11697	24/07/2025	Tycraft Pty Ltd	Being for Delicensed Vehicle C876	\$ 883.30
EFT11698	24/07/2025	Bob Waddell & Associates Pty Ltd	Assistance Provided Support with Synergy Rates Query for Sally Badlu	\$ 2,508.00
EFT11699	28/07/2025	Awliyah Ashari	Atoll Distributors month July 2025	\$ 100.00
EFT11700	28/07/2025	CPM Licencing	Renewal Registration Shire Vehicl C1889	\$ 853.30
EFT11701	28/07/2025	Xavier Hart	Atoll Distributors month July 2025	\$ 30.00
EFT11702	28/07/2025	Sweet As Makan	Catering School Holiday Program	\$ 370.00
EFT11703	28/07/2025	Seek Limited	SEEK Job Advert-CEO position	\$ 1,155.00
EFT11704	28/07/2025	Ruby William	Atoll Disbtributors month July 2025	\$ 30.00
		Total Eftpos payments		\$ 427,198.05
11777	17/07/2025	State Revenue Department	Disbursement MVR for May 2025	\$ 8,007.40
11778	17/07/2025	Water Corporation	Sewerage & Water Service Charges for several properties	\$ 2,174.60
		Total Cheque Payments		\$ 10,182.00
DD11600.1	13/07/2025	Australian Super	Superannuation contributions	\$ 2,129.33
DD11600.2	13/07/2025	GESB Super	Superannuation contributions	\$ 29.40
DD11600.3	13/07/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11600.4	13/07/2025	AXA Australia	Superannuation contributions	\$ 3,378.83

DD11600.5	13/07/2025	Aware Super	Superannuation contributions	\$ 9,518.15
DD11600.6	13/07/2025	Panorama Super	Superannuation contributions	\$ 1,314.02
DD11600.7	13/07/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 584.14
DD11600.8	13/07/2025	Rest Superannuation	Superannuation contributions	\$ 1,301.10
DD11600.9	13/07/2025	Australian Super	Superannuation contributions	\$ 1,234.45
DD11603.1	15/07/2025	Viva Energy Australia Ltd	Fuel Purchase for month of June 2025	\$ 4,630.66
DD11625.1	27/07/2025	Australian Super	Superannuation contributions	\$ 2,095.61
DD11625.2	27/07/2025	GESB Super	Superannuation contributions	\$ 71.40
DD11625.3	27/07/2025	Unisuper	Payroll deductions	\$ 1,226.94
DD11625.4	27/07/2025	AXA Australia	Superannuation contributions	\$ 3,377.14
DD11625.5	27/07/2025	Aware Super	Superannuation contributions	\$ 9,374.15
DD11625.6	27/07/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11625.7	27/07/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 691.02
DD11625.8	27/07/2025	Rest Superannuation	Superannuation contributions	\$ 1,278.21
DD11625.9	27/07/2025	Australian Super	Superannuation contributions	\$ 1,237.83
DD11660.1	29/07/2025	Mastercard	See attachments	\$ 2,767.79
DD11668.1	29/07/2025	Mastercard	See attachments	\$ 13,021.12
DD11600.10	13/07/2025	Australian Super	Superannuation contributions	\$ 100.02
DD11600.11	13/07/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 335.62
DD11625.10	27/07/2025	Australian Super	Superannuation contributions	\$ 43.75
DD11625.11	27/07/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
180725	18/07/2025	Click Super Fees	Click Super Fees	\$ 32.67
		Total Direct Debit Payment		\$ 62,659.36
		Total Transaction for the Month of July 2025		\$ 500,039.41

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT

FILE NUMBER:

AUTHOR: Luluilmaknun Sloan, Coordinator Infrastructure

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	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 a detailed overview of infrastructure activities undertaken during the reporting period. It covers key works ranging from road maintenance to broader civil projects, outlining progress and outcomes achieved in August while highlighting ongoing priorities

RELEVANT DOCUMENTS

Nil

BACKGROUND

Civil Works

Council continues to address the long-standing issues with the temporary boat ramp on West Island. While a short-term fix has been applied to maintain access, early indications show recurring problems with sand build-up and wave action affecting usability. To progress towards a more reliable solution, the team will trial a new location in the coming weeks to assess whether similar environmental challenges occur. This proactive approach will inform the most suitable long-term option for safe and dependable water access.

Regular meetings with key stakeholders remain ongoing to coordinate multi-agency initiatives across the islands. These sessions have proven valuable in aligning priorities, streamlining operations, and sharing resources and expertise where appropriate. Resource-sharing agreements are helping overcome equipment limitations and ensure continuity in critical programs such as boat ramp upgrades, road maintenance, and other civil works.

Building and Plumbing

We are delighted to recognise a significant achievement within the team. Both of our apprentice carpenters, Mazuwansha Bentley and Saufie Zaitol, have successfully completed their apprenticeships ahead of schedule. This early completion reflects their dedication, skill, and commitment, supported by the strong guidance of the wider team. Council congratulates them on this milestone and looks forward to their ongoing contributions in the next stage of their careers.

The building team has also finalised reroofing works at the Azmie Zaitu Centre, strengthening weather resilience and structural integrity. Recladding of LIA Shed 1 has been completed, and refurbishment works are underway at the Chula Shed to improve functionality and safety.

Recent heavy rainfall has increased reports of leaking roofs in Kampong houses. The team is actively inspecting affected properties, prioritising urgent repairs, and considering longer-term solutions to improve housing durability in wet conditions.

In addition, aging infrastructure continues to require attention, particularly with leaking pipework across several sites and properties. The plumbing team remains proactive, responding quickly to emerging issues and working closely with tenants, occupiers, and the Water Corporation to ensure timely leak detection and repair. This coordinated approach is helping to maintain service reliability while supporting the long-term sustainability of local plumbing systems.

Waste Management

Waste management continues to be a significant challenge for the Shire, with ongoing efforts directed toward improving compliance, sustainability, and community awareness. Education on correct waste separation remains a priority to meet licensing requirements and reduce contamination.

The financial impact of regulated disposal remains considerable. For example, a recent shipment of air-conditioning units sent off-island for recycling resulted in a loss of approximately \$30,000, underscoring the high costs of responsible disposal of bulky items and the strict biosecurity compliance requirements.

Progress is further hampered by conflicting import and export requirements imposed by Biosecurity and the Department of Climate Change, Energy, the Environment and Water (DCCEEW). These inconsistencies continue to disrupt waste movement and recycling logistics, leading to unnecessary container holds by shipping consolidators. The Shire is actively engaging with relevant agencies to seek clearer pathways and reduce these barriers to sustainable waste management.

At the local level, illegal dumping is emerging as an increasing concern across both islands. This behaviour undermines environmental protection efforts and places further strain on limited resources. Dumped materials often include hazardous or bulky items, posing risks to public health, wildlife, and natural habitats. Cleanup operations also divert funds and staff from other essential services, adding to the financial burden of regulated waste disposal.

In response, the Shire is increasing public education campaigns to improve awareness of proper disposal options and the consequences of illegal dumping. Enforcement measures are also under review to provide stronger deterrents and ensure more effective monitoring of problem areas.

Parks and Reserves

Routine tree pruning and green waste removal continue across the islands as part of regular maintenance and safety efforts. Notably, the team has completed extensive grounds maintenance on Direction Island, marking strong progress toward the long-term upkeep goals for this reserve.

The elevated work platform remains out of service, restricting the team's ability to undertake tree lopping and denutting programs in high-reach areas. This has delayed some scheduled works; however, alternative options are being assessed to restore full operational capacity. The team remains committed to minimising disruptions and resuming essential tree management activities as soon as possible.

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 diversity and representation within the decision making process.
- L3 To understand the implications of the Australian Government runway project and other Australian Government projects

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.
- L3.3 Establish a small (internal) 'runway project team' to attend all meetings, and organise the dissemination of information, impacts and plans to Council and the community

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Projects exceed budget allocation	Moderate	Monitor project finances closely and ensure delivery within approved timelines and budgets.
Health & Safety	Non-compliance with Work Health and Safety requirements	Moderate	Provide adequate training for all staff and maintain regular monitoring by WHS Representatives, Supervisors, and Managers to ensure compliance.
Reputation	Projects not delivered to the required standard	Moderate	Schedule works effectively and provide regular project updates to stakeholders.
Service Interruption	Loss of key personnel impacting project delivery	Moderate	Maintain adequate staffing levels and limit the number of projects scheduled for delivery each financial year.
Compliance	Non-compliant with regulations and codes	Low	Ensure Supervisors and Managers have the necessary knowledge in standards, regulations and codes.
Property	Damage to property	Moderate	Ensure staff are aware of their surroundings and to avoid damage to property as necessary.
Environment	Damage to environment and surroundings	Moderate	Ensure minimal impact on environment at every means possible. Rehabilitation and replanting of area at the completion should it be impacted by project.

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

This month's report reflects the Shire's ongoing commitment to maintaining and enhancing infrastructure across the islands, despite operational challenges and environmental pressures. From building upgrades and plumbing repairs to waste management and parks maintenance, teams have continued to demonstrate adaptability, collaboration, and a clear focus on positive community outcomes.

Key initiatives such as stakeholder engagement, multi-agency coordination, and proactive problem-solving are helping to establish stronger foundations for sustainable and efficient service delivery. Looking ahead, the Shire remains dedicated to addressing emerging challenges, optimising available resources, and ensuring that local infrastructure continues to support the wellbeing, safety, and resilience of our island communities.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL BY SIMPLE MAJORITY, NOTES AND RECEIVES THE SHIRE'S INFRASTRUCTURE REPORT FOR THE AUGUST 2025 REPORTING PERIOD.

RESOLUTION - ITEM NO 10.4.1 OCM/25/019

MOVED: CR A YOUNG

SECONDED: CR S KNIGHT

THAT COUNCIL BY SIMPLE MAJORITY, NOTES AND RECEIVES THE SHIRE'S INFRASTRUCTURE REPORT FOR THE AUGUST 2025 REPORTING PERIOD.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - AUGUST 2025

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide.

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	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 Council with an update on programs and events delivered by the Community Development Team during August 2025.

BACKGROUND

Community Development Coordinator Update:

Library Services Officer

West Island Library:

- Non-Freighter Week: Wednesday 3:30 pm – 5:30 pm | 6:00 pm – 8:00 pm
- Freighter Week: Wednesday 3:30 pm – 5:30 pm | Friday 3:30 pm – 5:30 pm

Home Island Library:

- Monday: 4:00 pm – 6:00 pm
- Thursday: 3:30 pm – 5:30 pm

Daffodil Day

The Shire hosted its first-ever Daffodil Day, attracting over 160 participants from Home and West Island. The community raised nearly \$2,000 in support of the Cancer Council.

Special thanks to:

- The Shire of Cocos (Keeling) Islands
- Community Resource Centre
- Island Pharmacy
- Shamrocks Supermarket
- Cocos Island Youth Council
- Volunteer Fire Brigade
- All market stallholders and Cold Drip volunteers

Thank you to the Cocos community for making this event such a success!

Community Grants – Successful Applications (Round 1, 2025)

- Business Improvement Grants: 2 successful local business applications
- Community Grant Funding: 2 successful community group applications
- Student Education Grant (Resident): 1 successful student application for Semester 1 university study

Community Event – RU OK Day

- Date: Saturday 13 September 2025 (Home Island, location TBC)
- In collaboration with IOTHS, the event will feature family-friendly activities that encourage meaningful conversations and strengthen community connections.
- Further event details will be shared closer to the date.

Youth & Recreation Officer:

Playgroup Sessions

- Mondays, 8:30 am – 10:30 am
- Provides parents with social interaction, support, and community connection
- Offers children a safe, stimulating environment to develop social skills and early learning through play

Community Colour Fun Run

- Held at West Island Oval, the event was a success for both Home and West Island families
- Collaboration with Cocos Island District High School
- Market stalls and a free sausage sizzle were provided
- Plans underway for next year's event

Sports Visits

- Kylie Wheeler, dual Olympian in Heptathlon, will visit 26–29 August 2025 to run school and community sessions
- Kylie Severin, Sports and Recreation Coordinator from DLGSCI, visited 12–15 August 2025 to discuss future outcomes and planning with the Community Development Team and school staff

Community Development Officer – Culture & Heritage

- Niamh is on leave and will return on Tuesday 26 August 2025
- Upcoming projects include the Jukong Restoration Project and activities at the Home Island Museum

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

- S1 To provide services for the physical and mental health and wellbeing of our community.
- 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)
- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

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	Monthly financial statements are open to public scrutiny.	Low (3)	Ensure all expenditures are justifiable.
Compliance	Report to be presented to Council within two months to comply with legislation.	Low (3)	Processes in place to ensure compliance.
Fraud	Risk of report manipulation.	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, NOTE AND RECEIVE THE SHIRE'S COMMUNITY DEVELOPMENT COORDIANATOR'S MONTHLY UPDATE FOR AUGUST 2025.

RESOLUTION - ITEM NO 10.5.1 OCM/25/020

MOVED: CR A YOUNG

SECONDED: CR S KNIGHT

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE'S COMMUNITY DEVELOPMENT COORDIANATOR'S MONTHLY UPDATE FOR AUGUST 2025.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

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/25/021**

MOVED: CR A YOUNG

SECONDED: CRT LACY

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 ENIC .CC TLD QUARTERLY REPORT Q2 2025

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 APPOINTMENT OF THE SHIRE OF COCOS (KEELING) ISLANDS AS THE COCOS
(KEELING) ISLANDS DEVELOPMENT TRUST**

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - (C), (D) 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 (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), (LEGAL ADVICE OBTAINED, OR WHICH MAY BE OBTAINED, 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: KNIGHT, LACY, MINKOM, 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

16.1 AUTHORISED OFFICER - HEALTH ACT

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Acting Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 seek a Council resolution to formally appoint Mr Felix Neuweiler, Principal Environmental Health Officer, as an authorised officer for the Shire of Cocos (Keeling) Islands under Section 26 of the *Health (Miscellaneous Provisions) Act 1911* (formerly *Health Act 1911*). This appointment enables the officer to exercise the Shire's powers and responsibilities under the Act in relation to public and environmental health matters.

BACKGROUND

Section 26 of the *Health (Miscellaneous Provisions) Act 1911* provides that a Local Government may appoint a suitably qualified person to exercise or discharge any of its powers or duties under the Act. This includes a wide range of responsibilities to protect public health and safety.

Key Duties of an Authorised Officer include, but are not limited to:

- Sewage and Effluent Management: Approval of the construction or installation of apparatus for sewage treatment and effluent disposal where connection to a sewer is not available.
- Disease Investigation: Investigation and management of declared infectious diseases to prevent spread within the community.
- Lodging Houses Regulation: Licensing and inspection of lodging houses to ensure compliance with health standards.
- Asbestos Management: Safe handling, transport, and disposal of asbestos-containing materials in accordance with legislative requirements.
- Nuisance and Pollution Control: Identification and mitigation of nuisances and regulation of water supply and environmental pollution.
- Public Building Compliance: Certification, inspection, and monitoring of public buildings to ensure health and safety standards are met.
- Offensive Trades Regulation: Ensuring businesses that may impact public health comply with relevant standards.
- Habitation Standards: Ensuring dwellings are fit for human habitation, including hygiene and structural safety.

WALGA guidance confirms that under this Act, the appointment of authorised officers must be made by Council resolution. The Shire cannot delegate this power to the CEO or other officers; therefore, formal Council approval is required.

COMMENTS

Mr Felix Neuweiler is currently employed by the Shire of Cocos (Keeling) Islands as the Principal Environmental Health Officer. His qualifications and experience include:

- Bachelor of Science (Environmental Health), Curtin University
- Over 20 years of experience in environmental health roles within local government
- Demonstrated expertise in public health inspections, regulatory enforcement, risk assessment, and community liaison.

This combination of qualifications and experience ensures that Mr Neuweiler is fully capable of performing the Shire's statutory obligations under the *Health (Miscellaneous Provisions) Act 1911* and associated regulations.

POLICY AND LEGISLATION IMPLICATIONS

- *Health (Miscellaneous Provisions) Act 1911* (as amended): Governs the appointment and powers of authorised officers in Western Australia.
- *Local Government Act 1995*: Provides overall legislative framework for governance and decision-making within the Shire.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L1 To be involve, respectful and inclusive and to facilitate diversity and representation within the decision 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 likelihood) x	Mitigation Action
Financial	Decisions of the Shire may be challenged if actions are taken without proper authorisation	Moderate (6)	Appointment of a qualified, authorised officer ensures compliance with legislation
Reputation	Poor or non-compliant decisions could damage the Shire's reputation	Moderate (6)	Council-appointed, qualified officer to perform duties
Compliance	Officer performing duties without formal authorisation is non-compliant	Moderate (8)	Council appointment enables officer to act efficiently
Health and Safety	Inadequate oversight of public health matters could put	High (12)	Authorised officer to exercise powers and duties

	community members at risk		under the Act
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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

Mr Felix Neuweiler is a suitably qualified and experienced Principal Environmental Health Officer. Formal appointment as an authorised officer under Section 26 of the *Health (Miscellaneous Provisions) Act 1911* will ensure the Shire of Cocos (Keeling) Islands continues to meet its statutory obligations efficiently, safely, and in full compliance with legislative requirements.

OFFICER RECOMMENDATION – ITEM NO 16.1

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 26 OF THE HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911, RESOLVES THAT:

1. IT IS SATISFIED THAT MR FELIX NEUWEILER, PRINCIPAL ENVIRONMENTAL HEALTH OFFICER EMPLOYED BY THE SHIRE OF COCOS (KEELING) ISLANDS, HAS SUITABLE QUALIFICATIONS AND EXPERIENCE TO BE THE SHIRE'S AUTHORISED OFFICER UNDER SECTION 26 OF THE HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911; AND
2. APPOINTS MR FELIX NEUWEILER AS AN AUTHORISED OFFICER FOR THE SHIRE OF COCOS (KEELING) ISLANDS UNDER SECTION 26 OF THE HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911 FOR THE DURATION OF HIS TENURE AS PRINCIPAL ENVIRONMENTAL HEALTH OFFICER.

RESOLUTION - ITEM NO 10.1.3 OCM/25/025

MOVED: CR A YOUNG

SECONDED: CRT LACY

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 26 OF THE HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911, RESOLVES THAT:

1. IT IS SATISFIED THAT MR FELIX NEUWEILER, PRINCIPAL ENVIRONMENTAL HEALTH OFFICER EMPLOYED BY THE SHIRE OF COCOS (KEELING) ISLANDS, HAS SUITABLE QUALIFICATIONS AND EXPERIENCE TO BE THE SHIRE'S AUTHORISED OFFICER UNDER

SECTION 26 OF THE *HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911*; AND

- 2. APPOINTS MR FELIX NEUWEILER AS AN AUTHORISED OFFICER FOR THE SHIRE OF COCOS (KEELING) ISLANDS UNDER SECTION 26 OF THE *HEALTH (MISCELLANEOUS PROVISIONS) ACT 1911* FOR THE DURATION OF HIS TENURE AS PRINCIPAL ENVIRONMENTAL HEALTH OFFICER.**

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

14.1 ENIC .CC TLD QUARTERLY REPORT Q2 2025

FILE NUMBER:

AUTHOR: Azia Bulka, ICT Coordinator

AUTHORISER: Ibrahim Macrae, 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

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 the performance and activities of the eNIC .CC registry for the Q2 2025 reporting period.

RESOLUTION - ITEM NO 14.1 OCM/25/001**MOVED: CR T LACY****SECONDED: CR A YOUNG**

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE ICT COORDINATOR REPORT ON THE ENIC .CC REGISTRY FOR THE Q2 2025 REPORTING PERIOD, AS PRESENTED IN ATTACHMENT 14.1.1.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

14.2 APPOINTMENT OF THE SHIRE OF COCOS (KEELING) ISLANDS AS THE COCOS (KEELING) ISLANDS DEVELOPMENT TRUST

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Acting Chief Executive Officer

AUTHORISER: Ibrahim Macrae, 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:

- (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
- (d) legal advice obtained, or which may be obtained, 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

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 Council with comprehensive information, legal advice, and a detailed assessment of the potential risks associated with Verisign's request for the Shire to be appointed as both **Trustee** and **Principal** of the Cocos (Keeling) Islands Development Trust ("the Trust").

This report outlines the relevant legal documentation, the financial and governance implications of the Shire assuming both roles, and the options available to Council. Council is requested to determine whether the Shire should:

1. Proceed with the appointments under the current terms provided by Verisign, or
2. Seek amendments to the legal documents to mitigate potential risks, particularly those arising from the indemnity clause.

RESOLUTION - ITEM NO 14.2 OCM/25/001

MOVED: CR T LACY

SECONDED: CR A YOUNG

AS PER THE CONFIDENTIAL ITEM.

THE MOTION WAS PUT AND DECLARED CARRIED BY ABSOLUTE MAJORITY (4/0)

FOR: KNIGHT, LACY, MINKOM, YOUNG

AGAINST: NIL

18 CLOSE OF MEETING

The Presiding member declared the meeting closed at 5:21PM.

These minutes were confirmed at a meeting on

SIGNED this day of 2025

as a true record of proceedings.

PRESIDING MEMBER

Shire of Cocos (Keeling) Islands

MINUTES

Special Council Meeting 4 September 2025

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.

Order of Business

1	Opening/Announcements of visitors.....	5
2	Attendance/Apologies/Leave of Absence.....	5
3	Responses to Previous Public Questions Taken on Notice.....	6
4	Public Questions Time	6
5	Leave of Absence	6
5.1	Approved Leave of Absence	6
5.2	Application for Leave of Absence.....	6
6	Declaration of Interest.....	7
7	Motions Without Notice With Leave of Council	7
8	Matters Behind Closed Doors.....	7
9	New Business of an Urgent Nature Introduced by Decision of Meeting	8
10	Decisions made while Meeting was Closed to the Public.....	8
	8.1 Appointment of New Chief Executive Officer	8
11	Close of Meeting	11

1 OPENING/ANNOUNCEMENTS OF VISITORS

The Presiding member declared the meeting open at 3:01pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr A Minkom

Deputy President: Cr I Minkom

Councillors: Cr A Badlu
Cr S Knight
Cr Young

Officers: Ibrahim Macrae, Acting Chief Executive Officer
Amallia Alim, Governance Administration Officer

Guests: Nil

Public: Nil

Apologies: Cr T Lacy

Approved Leave of Absence: Cr O Sloan

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

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

Councillor	Date of Leave	Approved by Council
Cr O Sloan	22 August 2025 to 5 September 2025	27 August 2025

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 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.

7 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

8 MATTERS BEHIND CLOSED DOORS

RESOLUTION OCM/25/025

MOVED: CR I MINKOM

SECONDED: CR A YOUNG

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*:

8.1 APPOINTMENT OF NEW CHIEF EXECUTIVE OFFICER

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - (A), (B) AND (C) 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 AFFECTING AN EMPLOYEE OR EMPLOYEES), (THE PERSONAL AFFAIRS OF ANY PERSON) AND (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).

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

For: Minkom, Minkom, Badlu, Knight, Young

Against: Nil

SUSPENSION OF STANDING ORDERS

RESOLUTION OCM/25/001

MOVED: CR I MINKOM

SECONDED: CR A YOUNG

THAT COUNCIL SUSPEND STANDING ORDERS THE TIME BEING 3:30PM.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

For: Minkom, Minkom, Badlu, Knight, Young

Against: Nil

RESOLUTION OCM/25/028

MOVED: CR I MINKOM

SECONDED: CR A BADLU

THAT COUNCIL RESUME STANDING ORDERS THE TIME BEING 4:00PM.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

For: Minkom, Minkom, Badlu, Knight, Young

Against: Nil

8.1 APPOINTMENT OF NEW CHIEF EXECUTIVE OFFICER

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Acting Chief Executive Officer

AUTHORISER: Ibrahim Macrae, 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:

- (a) a matter affecting an employee or employees
- (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.

AUTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 the outcomes of the CEO recruitment and selection process, including the Panel's recommendation, and to seek Council's endorsement to offer the position to the preferred candidate and approve the proposed CEO employment contract.

RESOLUTION OCM/25/002

MOVED: CR I MINKOM SECONDED: CR A BADLU

AS PER THE CONFIDENTIAL ITEM.

THE MOTION WAS PUT AND DECLARED CARRIED BY ABSOLUTE MAJORITY 5/0

For: Minkom, Minkom, Badlu, Knight, Young

Against: Nil

9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

10 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil

11 CLOSE OF MEETING

The Presiding member declared the meeting closed at 4:00pm.

These minutes were confirmed at a meeting on

SIGNED this day of2025

as a true record of proceedings.

PRESIDING MEMBER

Shire of Cocos (Keeling) Islands

MINUTES

Special Council Meeting 24 September 2025

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.

Order of Business

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1 OPENING/ANNOUNCEMENTS OF VISITORS

The Presiding member declared the meeting open at 4:00pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr A Minkom

Councillors: Cr A Badlu via Teams Meeting
Cr S Knight via Teams Meeting
Cr T Lacy via Teams Meeting
Cr O Sloan
Cr Young

Officers: Ibrahim Macrae, Acting Chief Executive Officer via Teams Meeting
Amallia Alim, Governance Administration Officer

Guests: Nil

Public: Nil

Apologies: Cr I Minkom

Approved Leave of Absence: Nil

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

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

Nil

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 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.

7 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

8 MATTERS BEHIND CLOSED DOORS

RESOLUTION OCM/25/002

MOVED: CR A YOUNG

SECONDED: CR O SLOAN

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*:

8.1 CEO RECRUITMENT - AMENDED EMPLOYMENT CONTRACT

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - ((A)), ((B)) AND ((C)) 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 AFFECTING AN EMPLOYEE OR EMPLOYEES), (THE PERSONAL AFFAIRS OF ANY PERSON) AND (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).

THE MOTION WAS PUT AND DECLARED CARRIED 6/0

For: Crs Aindil Minkom, Azah Badlu, Signa Knight, Tony Lacy, Osman Sloan and Ayesha Young

Against: Nil

SUSPENSION OF STANDING ORDERS

RESOLUTION OCM/25/003

MOVED: CR T LACY

SECONDED: CR A YOUNG

A MOTION WAS MOVED THAT COUNCIL SUSPEND STANDING ORDERS TIME BEING 4:05PM.

THE MOTION WAS PUT AND DECLARED CARRIED 6/0

For: Crs Aindil Minkom, Azah Badlu, Signa Knight, Tony Lacy, Osman Sloan and Ayesha Young

Against: Nil

RESUMPTION OF STANDING ORDERS

RESOLUTION OCM/25/001

MOVED: CRT LACY

SECONDED: CR A YOUNG

A MOTION WAS MOVED THAT COUNCIL RESUME STANDING ORDERS TIME BEING 4:30PM.

THE MOTION WAS PUT AND DECLARED CARRIED 6/0

For: Crs Aindil Minkom Azah Badlu, Signa Knight, Tony Lacy, Osman Sloan and Ayesha Young

Against: Nil

8.1 CEO RECRUITMENT - AMENDED EMPLOYMENT CONTRACT

FILE NUMBER:

AUTHOR: Aindil Minkom, Shire President

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

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:

- (a) a matter affecting an employee or employees
- (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.

UTHORITY/DISCRETION

Definition

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
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		<i>licenses.</i>
<input type="checkbox"/>	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 Council with an amended Chief Executive Officer (CEO) employment contract, negotiated in accordance with the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*. Council is requested to consider and approve the amended terms to enable the appointment of the preferred candidate and the formal execution of the CEO employment agreement.

RESOLUTION OCM/25/002

MOVED: CRT LACY

SECONDED: CR A YOUNG

AS PER THE CONFIDENTIAL ITEM.

THE MOTION WAS PUT AND DECLARED CARRIED 6/0

For: Crs Aindil Minkom, Azah Badlu, Signa Knight, Tony Lacy, Osman Sloan and Ayesha Young

Against: Nil

9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

10 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil

11 CLOSE OF MEETING

The Presiding member declared the meeting closed at 5:00pm.

These minutes were confirmed at a meeting on

SIGNED this day of2025

as a true record of proceedings.

PRESIDING MEMBER

Shire of Cocos (Keeling) Islands

MINUTES

Special Council Meeting 26 September 2025

Disclaimer

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11	Close of Meeting	11

1 OPENING/ANNOUNCEMENTS OF VISITORS

The Presiding member declared the meeting open at 4:00pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr A Minkom

Deputy President: Cr I Minkom

Councillors: Cr A Badlu
Cr T Lacy
Cr A Young

Officers: Ibrahim Macrae, Acting Chief Executive Officer
Amallia Alim, Governance Administration Officer

Guests: Nil

Public: Nil

Apologies: 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

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:

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5.1 APPROVED LEAVE OF ABSENCE

Nil

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 DECLARATION OF INTEREST

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Nil

7 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

8 MATTERS BEHIND CLOSED DOORS

RESOLUTION OCM/25/006

MOVED: CR I MINKOM

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*:

8.1 CEO - AMENDED EMPLOYMENT CONTRACT

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THE MOTION WAS PUT AND DECLARED CARRIED 5/0

For: Crs Aindil Minkom, Isa Minkom, Azah Badlu, Tony Lacy and Ayesha Young.

Against: Nil

RESOLUTION OCM/25/009

MOVED: CR I MINKOM

SECONDED: CR T LACY

RESUME IN OPEN SESSION.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

For: Crs Aindil Minkom, Isa Minkom, Azah Badlu, Tony Lacy and Ayesha Young

Against: Nil

8.1 CEO - AMENDED EMPLOYMENT CONTRACT

FILE NUMBER:

AUTHOR: Aindil Minkom, Shire President

AUTHORISER: Ibrahim Macrae, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

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:

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Definition

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		<i>licenses.</i>
<input type="checkbox"/>	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 Council with an amended Chief Executive Officer (CEO) employment contract, negotiated in accordance with the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*. Council is requested to consider and approve the amended terms to enable the appointment of the preferred candidate and the formal execution of the CEO employment agreement.

RESOLUTION OCM/25/001

MOVED: CR A YOUNG

SECONDED: CR I MINKOM

AS PER THE CONFIDENTIAL ITEM.

THE MOTION WAS PUT AND DECLARED CARRIED BY ABSOLUTE MAJORITY 5/0

For: Crs Aindil Minkom, Isa Minkom, Azah Badlu, Tony Lacy and Ayesha Young.

Against: Nil

**9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
DECISION OF MEETING**

Nil

10 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil

11 CLOSE OF MEETING

The Presiding member declared the meeting closed at 4:27pm.

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 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

<input checked="" type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
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		<i>licenses.</i>
<input type="checkbox"/>	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 x likelihood)	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

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.

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

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<input type="checkbox"/>	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, BYSIMPLE 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.**

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 Amallia 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
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
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

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 Subscripion 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 Cractpots 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	Mutiwave 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 Disign 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

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	Lululimknun 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	Water & 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

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input checked="" type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	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 10.2.1.1.

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:

- 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.**

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

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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 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 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)

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	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	YTD Budget Estimates	YTD Actual
30 June 2026	30 August 2025	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.

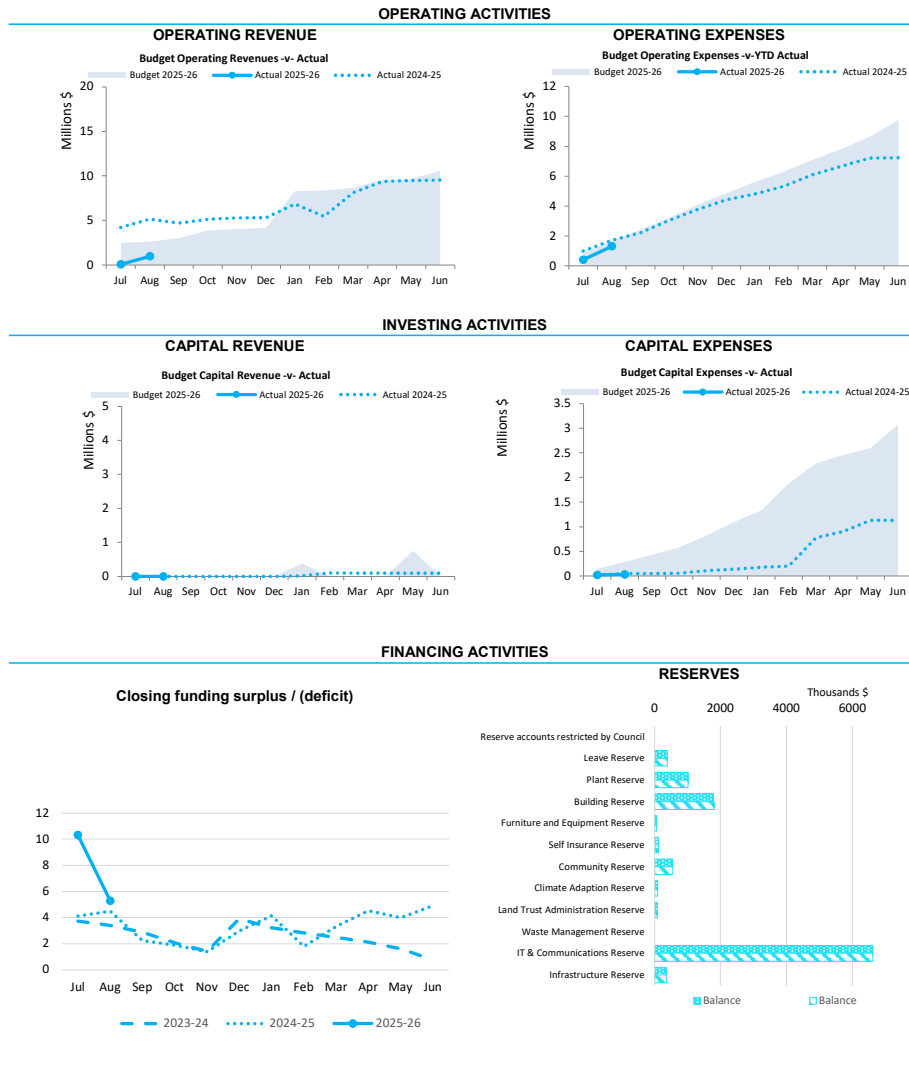
Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions			
<i>Timing difference : Finance Assistance Grant of \$1.6m was invoiced in June so recorded in 24/25</i>	(1,654,674)	(98.69%)	▼
Fees and charges			
<i>Associated with new Watercorp billing arrangements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

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

1	Key information - graphical
2	Cash and Financial Assets
3	Reserve Accounts
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6	Receivables
7	Payables
8	Grants, Subsidies and contributions
9	Land Trust
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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

	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
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		Adopted			
Level of completion indicators					
Account Description	Budget	YTD Budget	YTD Actual	Variance (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 Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	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.

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

OPERATING ACTIVITIES

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	Rate Revenue	Reassessed Rate Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
General Developed	0.1051	158	3,277,040	344,253	0	344,253	344,253	0	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253	0	11,253
Business	0.1175	44	1,310,725	154,010	0	154,010	154,010	0	154,010
Unimproved value									
Sub-Total		212	4,641,735	509,516	0	509,516	509,516	0	509,516
Interim Rate						0			
Minimum payment									
Gross rental value									
General Developed	840	3	3,540	2,520	0	2,520	2,520	0	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600	0	4,600
Business	840	27	77,030	22,680	0	22,680	22,680	0	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800	0	29,800
Gross Total		247	4,738,425	539,316	0	539,316			539,316
Concession / Waiver						0			0
Total general rates				539,316	0	539,316	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	YTD	YTD	YTD Variance	Current	YTD	YTD	Current	YTD	YTD
	Budget	Current	Actual		Budget	Current	Actual	Budget	Current	Actual
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Property Lease Income	87,600	17,600	2,020	(15,580)	108,000	18,000	11,630	137,500	22,916	12,634
Property Rental Income	294,216	49,000	11,080	(37,920)	390,000	71,666	65,504	15,000	1,250	0
Waste Collection Income	152,000	152,000	145,585	(6,415)	0	0	0	0	0	0
Waste - Transfer Station Gate Fees	20,000	20,000	19,530	(470)	0	0	0	0	0	0
Private Works Income	434,918	45,000	13,591	(31,409)	0	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	0
Other	107,062	6,530	6,311	(219)	0	0	0	0	0	0
Total Fees & Charges	1,095,796	290,130	348,722	58,592	498,000	89,666	77,134	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 Appoint/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 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	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

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	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, BYSIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT SEPTEMBER 2025.

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

<input type="checkbox"/>	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
<input type="checkbox"/>	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>
<input type="checkbox"/>	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	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.)

R U OK? 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

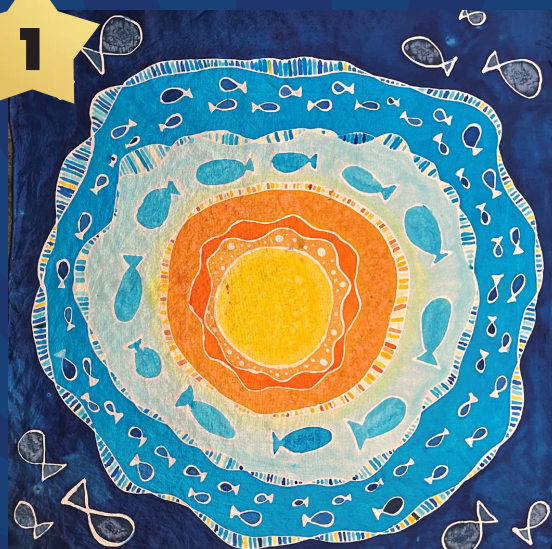
THAT COUNCIL, BYSIMPLE MAJORITY, NOTES AND RECEIVES THE SHIRE'S COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR SEPTEMBER 2025.



WINNERS

Grand Prize Winner

1



Blue Holes – Megan McDonald

Second Prize

2



Coexist – Sinead Done

Third Prize

3



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)

 **Fulton Hogan**





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****OFFICER RECOMMENDATION**

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).**

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**