

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council

Wednesday, 17 June 2026

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

Date: Wednesday, 17 June 2026

Time: 4:00 PM

Location: Council Chambers

Shire Administration

Building Lot 256 Jalan Bunga Melati

Home Island

Matthew Scott

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.

Order Of Business

| | | |
|-------------|--|------------|
| 1 | Opening/Announcements of visitors..... | 6 |
| 2 | Attendance/Apologies/Leave of Absence..... | 6 |
| 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 (Previously Approved) | 7 |
| | Councillor | 7 |
| | Date of Leave..... | 7 |
| | Approved by Council..... | 7 |
| 5.2 | Application for Leave of Absence..... | 7 |
| 6 | Petitions, Deputations and Presentations | 7 |
| 7 | Confirmation of Minutes of Previous Meetings..... | 7 |
| 8 | Announcements by the Presiding Member and Councillors | 70 |
| 9 | Declaration of Interest..... | 70 |
| 10 | Reports from Committees and Officers..... | 70 |
| 10.1 | Chief Executive Officer | 70 |
| | 10.1.1 Telecommunications and Digital Connectivity Strategy 2045..... | 70 |
| 10.2 | Governance, Risk and Planning | 76 |
| | 10.2.1 Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 | 76 |
| 10.3 | Finance and Corporate Services..... | 95 |
| | 10.3.1 Budget 2026/2027..... | 95 |
| | 10.3.2 Monthly Financial Report - May 2026 | 134 |
| | 10.3.3 SCHEDULED OF ACCOUNTS PAID MAY 2026..... | 155 |
| 10.4 | Infrastructure | 164 |
| | 10.4.1 Infrastructure Monthly Report - May 2026 | 164 |
| 10.5 | Community Development | 169 |
| | 10.5.1 Community Development Report - June 2026 | 169 |
| 11 | Minutes to be Received..... | 173 |
| 12 | Elected Members Motions of Which Previous Notice Has Been Given | 173 |
| 13 | Motions Without Notice With Leave of Council | 173 |
| 14 | Matters Behind Closed Doors..... | 173 |
| 15 | Matters Relating to the Land Trusts..... | 174 |
| 15.1 | Trusts Administration | 174 |
| 15.2 | Trusts Leases..... | 174 |

| | | |
|-------------|--|------------|
| 15.3 | Trusts Finance | 174 |
| 16 | New Business of an Urgent Nature Introduced by Decision of Meeting (Late Items) | 174 |
| 17 | Decisions made while Meeting was Closed to the Public..... | 174 |
| 18 | Close of Meeting | 174 |

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

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

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

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

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

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

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

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

| COUNCILLOR | DATE OF LEAVE | APPROVED BY COUNCIL |
|------------|---------------|---------------------|
| | | |

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 20 May 2026

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 20 MAY 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 20 May 2026

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..... | 5 |
| 4 | Public Questions Time | 5 |
| 5 | Leave of Absence | 6 |
| 6 | Petitions, Deputations and Presentations | 6 |
| 7 | Confirmation of Minutes of Previous Meetings..... | 6 |
| 8 | Announcements by the Presiding Member and Councillors | 7 |
| 9 | Declaration of Interest..... | 7 |
| 10 | Reports from Committees and Officers..... | 7 |
| 10.1 | Chief Executive Officer | 7 |
| 10.2 | Governance, Risk and Planning | 8 |
| 10.2.1 | CHANGE OF MEETING DATE - JUNE 2026 ORDINARY COUNCIL MEETING..... | 8 |
| 10.3 | Finance and Corporate Services..... | 12 |
| 10.3.1 | MONTHLY FINANCIAL REPORT – APRIL 2026..... | 12 |
| 10.3.2 | SCHEDULED OF ACCOUNTS PAID MARCH 2026..... | 33 |
| 10.3.3 | SCHEDULED OF ACCOUNTS PAID APRIL 2026..... | 41 |
| 10.4 | Infrastructure | 49 |
| 10.4.1 | INFRASTRUCTURE MONTHLY REPORT - MAY 2026 | 49 |
| 10.5 | Community Development | 53 |
| 10.5.1 | COMMUNITY DEVELOPMENT REPORT - MAY 2026 | 53 |
| 11 | Minutes to be Received..... | 56 |
| 12 | Elected Members Motions of Which Previous Notice Has Been Given | 56 |
| 13 | Motions Without Notice With Leave of Council | 56 |
| 14 | Matters Behind Closed Doors..... | 56 |
| 14.1 | AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES..... | 57 |
| 15 | Matters Relating to the Land Trusts..... | 58 |
| 15.1 | Trusts Administration | 60 |
| 15.2 | Trusts Leases..... | 60 |
| 15.3 | Trusts Finance | 60 |
| 16 | New Business of an Urgent Nature Introduced by Decision of Meeting (Late Items) | 60 |
| 16.1 | APPOINTMENT OF ELECTED AND COMMUNITY MEMBERS TO THE FISHERIES MANAGEMENT COMMITTEE..... | 59 |

1 Opening/Announcements of visitors

The Presiding Member declared the meeting open at 4:06pm and welcomes Councillors, Officers and Members of the Public.

The Shire President advised that due to ferry delays, a formal request had been received and approved for Cr Fowler and Cr Lacy to attend today's meeting (20 May 2026) remotely via Microsoft Teams, in accordance with the Shire's remote attendance procedures.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr Isa Minkom

Deputy President: Cr A Young

Councillors: Cr Azah Badlu (Arrived at 4:36pm)
Cr Levi Fowler (via Microsoft Teams video link)
Cr Tony Lacy (via Microsoft Teams video link)

Officers: Matthew Scott, Chief Executive Officer
Ibrahim Macrae, Manager Governance, Risk and Planning
Mark Bateup, Interim Manager Infrastructure
David Basil, Manager Infrastructure
Nadya Adim, Community Development Coordinator
Sofiya Aindil, Governance Administration Officer (Minute Officer)

Guests: Nil

Public: 1

Apologies: Cr Osman Sloan
David Tombs, Manager Finance and Corporate Services

Approved Leave of Absence: Cr Signa Knight

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.

Nil

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 |
|-------------------|----------------------------|----------------------------|
| Cr S Knight | 6 March 2026 – 6 June 2026 | 25 February 2026 |

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 22 April 2026

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 22 APRIL 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 CHANGE OF MEETING DATE - JUNE 2026 ORDINARY COUNCIL MEETING

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, 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 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 seek Council approval to amend the date of the June 2026 Ordinary Council Meeting in accordance with the *Local Government Act 1995 (WA)* and associated Regulations.

BACKGROUND

Pursuant to section 5.25(1)(g) of the *Local Government Act 1995 (WA)*, local governments are required to give public notice of the date, time and place of ordinary council meetings.

The June 2026 Ordinary Council Meeting is currently scheduled for 24 June 2026. It is noted that a number of Councillors, together with the Chief Executive Officer and the Manager Governance, Risk and Planning, will be attending the Australian Local Government Association (ALGA) National General Assembly in Canberra from 23 to 25 June 2026, and will be off island from 19 to 29 June 2026 due to travel requirements.

COMMENTS

The attendance of multiple Councillors and senior officers, and their absence from the Islands during this period, is likely to impact Council’s ability to meet quorum requirements in accordance with section 5.4 of the *Local Government Act 1995 (WA)*.

In order to ensure compliance with statutory meeting requirements and to facilitate full participation in Council decision-making, it is considered appropriate to reschedule the meeting to an earlier date.

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

- Section 5.4 – Quorum for Council meetings
- Section 5.25(1)(g) – Public notice of Council meetings
- Local Government (Administration) Regulations 1996 (WA)

Regulation 12 – Public notice requirements

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 | Potential additional administrative costs associated with rescheduling and re-advertising the meeting | Low (2) | Minimise costs by aligning public notice with existing communication channels and publishing requirements |
| Reputation | Perceived lack of governance or poor planning if the meeting is cancelled due to lack | Medium (3) | Proactively reschedule the meeting and clearly communicate the reason for the change to the community |

| | | | |
|------------|---|----------|---|
| | of quorum | | |
| Compliance | Failure to meet quorum requirements under the Local Government Act 1995 (WA) and/or failure to provide adequate public notice | High (4) | Reschedule meeting to ensure quorum and issue public notice in accordance with legislative requirements |
| Fraud | Limited risk; however, reduced oversight if Council is unable to meet and make decisions in a timely manner | Low (2) | Ensure continuity of governance through timely rescheduling and maintaining standard approval processes |

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

Given the unavailability of several Councillors and key officers due to attendance at the ALGA National General Assembly and associated travel, it is considered necessary and appropriate to amend the meeting date. Rescheduling the meeting will support compliance with quorum requirements, ensure effective governance, and enable full participation in Council decision-making processes.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY, IN ACCORDANCE WITH SECTION 5.25(1)(G) OF THE LOCAL GOVERNMENT ACT 1995 (WA):

1. RESOLVES TO CHANGE THE DATE OF THE JUNE 2026 ORDINARY COUNCIL MEETING FROM 24 JUNE 2026 TO 17 JUNE 2026; AND
2. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO GIVE PUBLIC NOTICE OF THE AMENDED MEETING DATE IN ACCORDANCE WITH THE LOCAL GOVERNMENT ACT 1995 (WA) AND THE LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 (WA).

RESOLUTION OCM/26/046

MOVED: CR T LACY

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY, IN ACCORDANCE WITH SECTION 5.25(1)(G) OF THE *LOCAL GOVERNMENT ACT 1995 (WA)*:

- 1. RESOLVES TO CHANGE THE DATE OF THE JUNE 2026 ORDINARY COUNCIL MEETING FROM 24 JUNE 2026 TO 17 JUNE 2026; AND**
- 2. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO GIVE PUBLIC NOTICE OF THE AMENDED MEETING DATE IN ACCORDANCE WITH THE *LOCAL GOVERNMENT ACT 1995 (WA)* AND THE LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 (WA).**

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

-

10.3 Finance and Corporate Services

10.3.1 MONTHLY FINANCIAL REPORT – APRIL 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1. Monthly Finance Report - April 2026

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 and year-to-date financial report for April 2026, 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.

COMMENTS

The period of review is the 10 months ended 30 April 2026.

Income for the year to date is:

- Operating Revenues \$9.5M
- Capital Revenues \$0.3M
- Total \$9.8M

The Income budget for the same period was 11, resulting in an overall unfavourable Income budget variance of \$1.2m. This variance will disappear once the final instalment of our Finance Assistance Grant is invoiced.

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

| Type | Actual | Budget | Variance |
|------------------------------|---------------|---------------|------------------|
| | \$m | \$m | \$m |
| Operating Expenditure | \$6.1M | \$7.1M | \$1.0M |
| Excluding Depreciation | \$4.8M | \$5.8M | \$1.0M |
| Depreciation | \$1.3M | \$1.3M | \$0.0M |
| Capital Expenditure | \$0.5m | \$1.1m | (\$0.62m) |

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

- 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 April 2026, 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 APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1.

RESOLUTION OCM/26/047

MOVED: CR A YOUNG

SECONDED: CR FOWLER

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 APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

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 30 APRIL 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| | |
|---------------------------------------|---|
| Statement of financial activity | 2 |
| Statement of financial position | 3 |
| Note 1 Basis of preparation | 4 |
| Note 2 Net current assets information | 5 |
| Note 3 Explanation of variances | 6 |

SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

| Note | Amended Budget Estimates | YTD Budget Estimates | YTD Actual | Variance* \$ | Variance* % | Var. |
|--|--------------------------|----------------------|--------------------|--------------------|------------------|------|
| | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | \$ | \$ | \$ | \$ | % | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 521,516 | 521,516 | 523,461 | 1,945 | 0.37% | |
| Rates excluding general rates | 29,800 | 29,800 | 29,800 | 0 | 0.00% | |
| Grants, subsidies and contributions | 5,466,923 | 5,260,223 | 3,832,939 | (1,427,284) | (27.13%) | ▼ |
| Fees and charges | 745,796 | 650,761 | 595,834 | (54,927) | (8.44%) | |
| Interest revenue | 400,000 | 309,082 | 334,986 | 25,904 | 8.38% | |
| Other revenue | 5,528,000 | 4,146,500 | 4,240,104 | 93,604 | 2.26% | |
| | 12,692,035 | 10,917,882 | 9,557,124 | (1,360,758) | (12.46%) | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (4,039,210) | (3,245,352) | (3,020,171) | 225,181 | 6.94% | ▲ |
| Materials and contracts | (2,878,550) | (2,012,508) | (1,404,674) | 607,834 | 30.20% | ▲ |
| Utility charges | (289,787) | (240,175) | (177,493) | 62,682 | 26.10% | ▲ |
| Depreciation | (1,685,875) | (1,328,330) | (1,302,717) | 25,613 | 1.93% | |
| Finance costs | (500) | (400) | 0 | 400 | 100.00% | |
| Insurance | (160,324) | (160,324) | (141,466) | 18,858 | 11.76% | |
| Other expenditure | (1,001,021) | (135,820) | (100,403) | 35,417 | 26.08% | |
| | (10,055,267) | (7,122,909) | (6,146,924) | 975,985 | 13.70% | |
| Non cash amounts excluded from operating activities | 2(c) 1,651,519 | 1,328,330 | 1,326,298 | (2,032) | (0.15%) | |
| Amount attributable to operating activities | 4,288,287 | 5,123,303 | 4,736,498 | (386,805) | (7.55%) | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 200,000 | 85,000 | 268,737 | 183,737 | 216.16% | ▲ |
| Proceeds from disposal of assets | 30,000 | 0 | 0 | 0 | 0.00% | |
| | 230,000 | 85,000 | 268,737 | 183,737 | 216.16% | |
| Outflows from investing activities | | | | | | |
| Acquisition of property, plant and equipment | (1,683,077) | (768,788) | (377,305) | 391,483 | 50.92% | ▲ |
| Acquisition of infrastructure | (517,420) | (395,770) | (92,617) | 303,153 | 76.60% | ▲ |
| Payments for intangible assets | (203,420) | 0 | (17,979) | (17,979) | 0.00% | |
| | (2,403,917) | (1,164,558) | (487,901) | 676,657 | 58.10% | |
| Amount attributable to investing activities | (2,173,917) | (1,079,558) | (219,164) | 860,394 | 79.70% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Payments for principal portion of lease liabilities | (12,909) | (11,899) | (11,899) | 0 | 0.00% | |
| Transfer to reserves | (8,147,077) | (32,000) | (244,616) | (212,616) | (664.43%) | ▼ |
| | (8,159,986) | (43,899) | (256,515) | (212,616) | (484.33%) | |
| Amount attributable to financing activities | (4,939,903) | (43,899) | (256,515) | (212,616) | (484.33%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 2,825,533 | 2,825,533 | 2,825,533 | 0 | 0.00% | |
| Amount attributable to operating activities | 4,288,287 | 5,123,303 | 4,736,498 | (386,805) | (7.55%) | ▼ |
| Amount attributable to investing activities | (2,173,917) | (1,079,558) | (219,164) | 860,394 | 79.70% | ▲ |
| Amount attributable to financing activities | (4,939,903) | (43,899) | (256,515) | (212,616) | (484.33%) | ▼ |
| Surplus or deficit after imposition of general rates | 0 | 6,825,379 | 7,086,352 | 260,973 | 3.82% | |

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 APRIL 2026

| | Actual 30 June 2025 | Actual as at 30 April 2026 |
|--------------------------------------|------------------------|-------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 10,029,758 | 16,995,106 |
| Trade and other receivables | 4,751,532 | 1,012,063 |
| Inventories | 19,792 | 54,647 |
| Other assets (accrued income) | 44,595 | 44,595 |
| TOTAL CURRENT ASSETS | 14,845,677 | 18,106,411 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 11,903,050 | 11,903,050 |
| Property, plant and equipment | 15,113,120 | 14,573,442 |
| Infrastructure | 9,792,877 | 9,518,571 |
| Intangible assets | 3,000 | 2,167 |
| TOTAL NON-CURRENT ASSETS | 36,812,047 | 35,997,230 |
| TOTAL ASSETS | 51,657,724 | 54,103,641 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 715,593 | 185,147 |
| Contract liabilities | 117,991 | 0 |
| Lease liabilities | 13,229 | 1,330 |
| Employee related provisions | 512,351 | 512,351 |
| TOTAL CURRENT LIABILITIES | 1,359,164 | 698,828 |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | 5,271 | 5,271 |
| Employee related provisions | 63,852 | 63,852 |
| TOTAL NON-CURRENT LIABILITIES | 69,123 | 69,123 |
| TOTAL LIABILITIES | 1,428,287 | 767,951 |
| NET ASSETS | 50,229,437 | 53,335,690 |
| EQUITY | | |
| Retained surplus | 29,630,370 | 32,492,007 |
| Reserve accounts | 11,058,673 | 11,303,289 |
| Revaluation surplus | 9,540,394 | 9,540,394 |
| TOTAL EQUITY | 50,229,437 | 53,335,690 |

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 APRIL 2026

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 05 May 2026

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 current 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 APRIL 2026

2 NET CURRENT ASSETS INFORMATION

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

| | Amended Budget Opening | Actual as at | Actual as at |
|--|------------------------------|------------------|------------------|
| Note | 1 July 2025 | 30 June 2025 | 30 April 2026 |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | 11,017,938 | 10,029,758 | 16,995,106 |
| Trade and other receivables | 1,808,302 | 4,751,532 | 1,012,063 |
| Inventories | 12,882 | 19,792 | 54,647 |
| Other assets | 32 | 44,595 | 44,595 |
| | 12,839,154 | 14,845,677 | 18,106,411 |
| Less: current liabilities | | | |
| Trade and other payables | (168,600) | (715,593) | (185,147) |
| Contract liabilities | 0 | (117,991) | 0 |
| Lease liabilities | (5,270) | (13,229) | (1,330) |
| Employee related provisions | (498,622) | (512,351) | (512,353) |
| | (672,492) | (1,359,164) | (698,830) |
| Net current assets | 12,166,662 | 13,486,513 | 17,407,581 |
| Less: Total adjustments to net current assets Under Review | 2(b) (14,714,113) | (10,660,980) | (10,321,230) |
| Closing funding surplus / (deficit) | (2,547,451) | 2,825,533 | 7,086,351 |

(b) Current assets and liabilities excluded from budgeted deficiency

| | | | |
|--|--------------------------|---------------------|---------------------|
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (15,064,811) | (11,058,673) | (11,303,289) |
| Less: Current assets not expected to be received at end of year | | | |
| - Current financial assets at amortised cost - self supporting loans | | | |
| - Interfund transfer | 0 | 0 | 572,684 |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of lease liabilities | 5,270 | 13,229 | 1,330 |
| - Current portion of employee benefit provisions held in reserve | 345,428 | 384,464 | 408,045 |
| Total adjustments to net current assets | 2(a) (14,714,113) | (10,660,980) | (10,321,230) |

(c) Non-cash amounts excluded from operating activities

| | Amended Budget Estimates | YTD Budget Estimates | YTD Actual |
|--|--------------------------------|----------------------------|------------------|
| | 30 June 2026 | 30 April 2026 | 30 April 2026 |
| | \$ | \$ | \$ |
| Adjustments to operating activities | | | |
| Add: Depreciation | 1,685,875 | 1,328,330 | 1,302,717 |
| Movement in current contract liabilities associated with restricted cash | (34,356) | 0 | 23,581 |
| Total non-cash amounts excluded from operating activities | 1,651,519 | 1,328,330 | 1,326,298 |

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 APRIL 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

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

| Description | Var. \$ | Var. % | |
|---|-------------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | (1,427,284) | (27.13%) | ▼ |
| <i>Timing Difference: the final Finance Assistance Grant instalment has been delayed pending finalisation of the Annual Report.</i> | | | |
| Expenditure from operating activities | | | |
| Materials and contracts | 607,834 | 30.20% | ▲ |
| <i>Range of budget savings, caused by a mix of timing differences and savings. Financial Year End typically reduces the YTD variance.</i> | | | |
| Utility charges | 62,682 | 26.10% | ▲ |
| <i>No charges recorded in April but there was a budget for the month.</i> | | | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 183,737 | 216.16% | ▲ |
| <i>Roads to Recovery 24/25 work program finished and acquitted in 25/26.</i> | | | |
| Outflows from investing activities | | | |
| Acquisition of property, plant and equipment | 391,483 | 50.92% | ▲ |
| <i>Timing difference : delay in purchase of Plant items - refer to Note 3</i> | | | |
| Acquisition of infrastructure | 303,153 | 76.60% | ▲ |
| <i>Deferral of roads maintenance</i> | | | |
| Outflows from financing activities | | | |
| Transfer to reserves | (212,616) | (664.43%) | ▼ |
| <i>Timing differences - budget was phased to be largely year end journals.</i> | | | |

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

| | |
|---|-------------------------------------|
| 1 | Cash and Financial Assets |
| 2 | Reserve Accounts |
| 3 | Capital Acquisitions |
| 4 | Disposal of Assets |
| 5 | Receivables |
| 6 | Payables |
| 7 | Grants, Subsidies and contributions |
| 8 | Rates |
| 9 | Land Trusts |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

1 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Reserve Accounts | Total | Institution | Interest Rate | Maturity Date |
|------------------------------|---------------------------|------------------|-------------------|-------------------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | | | |
| Municipal Fund - 7340 & 5474 | Cash and cash equivalents | 3,792,447 | 0 | 3,792,447 | CBA | variable | NA |
| Term Deposit | Cash and cash equivalents | 1,181,435 | 0 | 1,181,435 | CBA | 4.81% | 7/07/26 |
| Term Deposit | Cash and cash equivalents | 717,934 | 1,303,289 | 2,021,223 | CBA | 4.81% | 7/07/26 |
| Term Deposit | Cash and cash equivalents | 0 | 2,000,000 | 2,000,000 | CBA | 4.81% | 7/07/26 |
| Term Deposit | Cash and cash equivalents | 0 | 8,000,000 | 8,000,000 | CBA | 4.32% | 4/06/26 |
| Total | | 5,691,816 | 11,303,289 | 16,995,105 | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 5,691,816 | 11,303,289 | 16,995,105 | | | |
| | | 5,691,816 | 11,303,289 | 16,995,105 | | | |

KEY INFORMATION

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

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 6 - Other assets.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

2 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 | 23,581 | 0 | 408,045 |
| Plant Reserve | 1,045,155 | 573,145 | (813,600) | 804,700 | 1,012,696 | 62,289 | 0 | 1,074,985 |
| Building Reserve | 1,803,905 | 336,702 | (511,789) | 1,628,818 | 1,787,280 | 108,731 | 0 | 1,896,011 |
| Furniture and Equipment Reserve | (228) | 25,761 | (7,688) | 17,845 | 55,289 | 3,271 | 0 | 58,560 |
| Self Insurance Reserve | 113,838 | 3,415 | 0 | 117,253 | 116,466 | 7,143 | 0 | 123,609 |
| Community Reserve | 541,796 | 16,254 | 0 | 558,050 | 549,043 | 33,675 | 0 | 582,718 |
| Climate Adaption Reserve | 94,301 | 2,829 | 0 | 97,130 | 96,599 | 5,926 | 0 | 102,525 |
| 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 | 6,010,530 | (1,327,456) | 10,400,757 | 6,619,253 | 0 | 0 | 6,619,253 |
| Infrastructure Reserve | 356,700 | 850,701 | (200,000) | 1,007,401 | 353,500 | 0 | 0 | 353,500 |
| | 10,137,817 | 8,147,077 | (3,220,083) | 15,064,811 | 11,058,673 | 244,616 | 0 | 11,303,289 |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | YTD Actual | YTD Variance |
|---|------------------|------------------|----------------|------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 511,789 | 0 | 35,665 | 35,665 |
| Plant and equipment | 1,171,288 | 768,788 | 341,640 | 391,483 |
| Acquisition of property, plant and equipment | 1,683,077 | 768,788 | 377,305 | 427,148 |
| Infrastructure | 517,420 | 395,770 | 92,617 | 303,153 |
| Acquisition of infrastructure | 517,420 | 395,770 | 92,617 | 303,153 |
| Total of PPE and Infrastructure | 2,200,497 | 1,164,558 | 469,922 | 730,301 |
| Synergy Upgrades | 203,420 | 0 | 17,979 | (17,979) |
| Acquisition of intangible asset | 203,420 | 0 | 17,979 | (17,979) |
| Total capital acquisitions | 2,403,917 | 1,164,558 | 487,901 | 712,322 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 200,000 | 85,000 | 268,737 | 183,737 |
| Other (disposals & C/Fwd) | 30,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Plant Reserve | 813,600 | 0 | 0 | 0 |
| Building Reserve | 511,789 | 0 | 0 | 0 |
| Furniture and Equipment Reserve | 7,688 | 0 | 0 | 0 |
| IT & Communications Reserve | 640,840 | 0 | 0 | 0 |
| Infrastructure Reserve | 200,000 | 0 | 0 | 0 |
| Contribution - operations | 0 | 1,079,558 | 219,164 | (860,394) |
| Capital funding total | 2,403,917 | 1,164,558 | 487,901 | (676,657) |

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 APRIL 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

| Account Description | Amended | | | Variance (Under)/Over |
|--|------------------|------------------|----------------|--------------------------|
| | Budget | YTD Budget | YTD Actual | |
| | \$ | \$ | \$ | \$ |
| Buildings | | | | |
| █ C282 Buildings And Minor Structure | 511,789 | 0 | 0 | 0 |
| █ C138 Light Industrial Sheds Home Island | 0 | 0 | 803 | (803) |
| █ C142 Hi Cyclone Shelter Upgrades | 0 | 0 | 7,520 | (7,520) |
| █ C267 Studio Unit Lot198 Hi | 0 | 0 | 1,626 | (1,626) |
| █ C368 Azmie Zaitu Centre - Capital Works | 0 | 0 | 25,716 | (25,716) |
| Plant, Furniture and Equipment | | | | |
| █ C190 Projector Equipment / Screen | 7,688 | 7,688 | 0 | 7,688 |
| █ C075 Satellite Tv Upgrade | 50,000 | 50,000 | 0 | 50,000 |
| █ C091 Gym Equipment - Hi | 15,000 | 0 | 13,777 | (13,777) |
| █ C062 2 X Push Mowers | 10,000 | 7,500 | 0 | 7,500 |
| █ 133460 Capital Works - Buildings - Comm Resource Centre | 300,000 | 0 | 2,219 | (2,219) |
| Motor Vehicles | | | | |
| █ C213 Mini Excavator | 156,250 | 156,250 | 0 | 156,250 |
| █ C222 Excavator Replacement | 102,500 | 102,500 | 141,515 | (39,015) |
| █ C224 Purchase 4 Wheel Motor Bike | 65,600 | 65,600 | 0 | 65,600 |
| █ C240 3 New Fleet Utes | 153,750 | 153,750 | 170,758 | (17,008) |
| █ C241 Plant Replacement - Kubota Mower | 112,750 | 112,750 | 0 | 112,750 |
| █ C242 Kubota Mower Wi | 112,750 | 112,750 | 0 | 112,750 |
| █ C281 Bandit 1890XP mulcher | 85,000 | 0 | 0 | 0 |
| █ C257 Replacement Of Buggies | 0 | 0 | 2,776 | (2,776) |
| █ C280 Outboard Motors | 0 | 0 | 10,595 | (10,595) |
| █ TOTAL PROPERTY PLANT AND EQUIPMENT | 1,683,077 | 768,788 | 377,305 | 391,483 |
| Roads | | | | |
| █ 122210 Capital - Roads Renewal & Upgrade | 414,920 | 345,770 | 0 | 345,770 |
| █ C532 Roadworks - Jalan Kembang Molok - Home Island | 0 | 0 | 72,217 | (72,217) |
| █ C551 Roadworks - Jalan Masjid - Home Island | 0 | 0 | 5,804 | (5,804) |
| █ C553 Roadworks - Jalan Bunga Mawar - Home Island | 0 | 0 | 14,597 | (14,597) |
| Tourism | | | | |
| █ 131465 Capital Works - Other Infrastructure - Tourism And Area Promotion | 102,500 | 50,000 | 0 | 50,000 |
| █ TOTAL INFRASTRUCTURE | 517,420 | 395,770 | 92,617 | 303,153 |
| Intangible Assets | | | | |
| █ 144410 Capital - It & Communications Equipment | 78,420 | 0 | 17,979 | (17,979) |
| █ 042490 Document Management System | 125,000 | 0 | 0 | 0 |
| █ TOTAL INTANGIBLES | 203,420 | 0 | 17,979 | (17,979) |
| TOTAL | 2,403,917 | 1,164,558 | 487,901 | 676,657 |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES

5 RECEIVABLES

| Rates receivable | 30 June 2025 | 30 Apr 2026 |
|-------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous year | 140,038 | 247,557 |
| Levied this year | 526,206 | 553,261 |
| Less - collections to date | (205,837) | (377,509) |
| Gross rates collectable | 460,407 | 423,309 |
| Allowance for doubtful debts | (212,850) | (212,850) |
| Net rates collectable | 247,557 | 342,802 |
| % Collected | 30.9% | 47.1% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|----------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Rates and statutory receivables | (30,666) | 66,779 | 19,148 | 38,555 | 252,078 | 345,894 |
| Percentage | (8.9%) | 19.3% | 5.5% | 11.1% | 72.9% | |
| Balance per trial balance | | | | | | |
| Rates and statutory receivables | | | | | | 342,802 |
| Trade receivables | | | | | | 869,219 |
| Other receivables | | | | | | 44,595 |
| GST receivable | | | | | | 12,892 |
| Allowance for credit losses of rates and statutory receivables | | | | | | (212,850) |
| Total receivables general outstanding | | | | | | 1,056,658 |

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 APRIL 2026

OPERATING ACTIVITIES

6 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 76,739 | 0 | 0 | 0 | 76,739 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 76,739 |
| Bonds and Deposits held | | | | | | 104,587 |
| Prepaid rates | | | | | | 3,821 |
| Total payables general outstanding | | | | | | 185,147 |

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 30 APRIL 2026

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Grants, subsidies and contributions revenue | | |
|--|---|------------------|-----------------------|
| | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ |
| Grants and subsidies | | | |
| Grants Commission General | 4,900,000 | 4,900,000 | 3,310,086 |
| Grant Funding (Non-Capital)-Other Culture | 0 | 0 | 1,100 |
| Mvr - Income | 0 | 0 | 92,094 |
| Jobseeker / Apprenticeship Scheme Incentives | 40,000 | 33,300 | 25,214 |
| | 4,940,000 | 4,933,300 | 3,428,494 |
| Contributions | | | |
| Fisheries Control - Income | 515,912 | 300,912 | 358,668 |
| Funding Income - Administration | 26,011 | 26,011 | 0 |
| Other Culture - Income | 0 | 0 | 8,800 |
| Pest Control - Income | 0 | 0 | 36,977 |
| | 541,923 | 326,923 | 404,445 |
| TOTALS | 5,481,923 | 5,260,223 | 3,832,939 |

OPERATING ACTIVITIES

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

8 RATE REVENUE

| | | YTD Actual | | | | Budget | |
|-----------------------------|----------------------|------------------|----------------|---------------------------|----------------|----------------|----------------|
| Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim/Back Rate Revenue | Rate Revenue | Total Revenue | Total Revenue |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| General rate revenue | | | | | | | |
| RATE TYPE | | | | | | | |
| Gross rental value | | | | | | | |
| General Developed | 158 | 3,277,040 | 344,253 | 5,353 | 344,253 | 344,253 | 344,253 |
| Vacant | 10 | 53,970 | 11,253 | 0 | 11,253 | 11,253 | 11,253 |
| Business | 44 | 1,310,725 | 154,010 | 8,592 | 154,010 | 154,010 | 154,010 |
| Unimproved value | | | | | | | |
| Sub-Total | | 4,641,735 | 509,516 | 13,945 | 509,516 | 509,516 | 509,516 |
| Minimum payment | | | | | | | |
| Gross rental value | | | | | | | |
| General Developed | 3 | 3,540 | 2,520 | 0 | 2,520 | 2,520 | 2,520 |
| Vacant | 5 | 16,120 | 4,600 | 0 | 4,600 | 4,600 | 4,600 |
| Business | 27 | 77,030 | 22,680 | 0 | 22,680 | 22,680 | 22,680 |
| Sub-total | | 96,690 | 29,800 | 0 | 29,800 | 29,800 | 29,800 |
| Gross Total | | 4,738,425 | 539,316 | 13,945 | 539,316 | 539,316 | 539,316 |
| Concession / Waiver | | | | | | | 0 |
| Total general rates | | | 539,316 | 13,945 | 539,316 | 539,316 | 539,316 |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

9 LAND TRUSTS

1979 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|--------------------|--------------------|--------------------------|--------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| 1979 LAND TRUST | | | | | |
| Revenue from operating activities | | | | | |
| Fees and charges | 222,216 | 222,216 | 185,180 | 400,996 | 215,816 |
| Other revenue | 102,500 | 102,500 | 85,420 | 108,576 | 23,156 |
| | 324,716 | 324,716 | 270,600 | 509,572 | 238,972 |
| Expenditure from operating activities | | | | | |
| Employee costs | (210,000) | (210,000) | (175,330) | (197,596) | (22,266) |
| Materials and contracts | (600,000) | (600,000) | (451,490) | (435,007) | 16,483 |
| Utility charges | (69,000) | (69,000) | (57,500) | (4,769) | 52,731 |
| Depreciation on non-current assets | (1,700,000) | (1,700,000) | (1,416,660) | (1,407,904) | 8,756 |
| Insurance expenses | (317,000) | (317,000) | (317,000) | (312,771) | 4,229 |
| | (2,896,000) | (2,896,000) | (2,417,980) | (2,358,048) | 59,933 |
| Operating result | (2,571,284) | (2,571,284) | (2,147,380) | (1,848,476) | 298,904 |
| Non-cash amounts excluded from operating activities | 1,700,000 | 1,700,000 | 1,416,660 | 1,407,904 | (8,756) |
| Amount attributable to operating activities | (871,284) | (871,284) | (730,720) | (440,571) | 290,149 |

1984 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|-------------------|-------------------|--------------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 1984 LAND TRUST | | | | | |
| Revenue from operating activities | | | | | |
| Fees and charges | 152,500 | 152,500 | 127,080 | 55,192 | (71,888) |
| | 152,500 | 152,500 | 127,080 | 55,192 | (71,888) |
| Expenditure from operating activities | | | | | |
| Employee costs | (79,500) | (79,500) | (66,270) | (74,633) | (8,363) |
| Materials and contracts | (48,000) | (48,000) | (29,580) | (80,188) | (50,608) |
| Utility charges | (9,300) | (9,300) | (7,750) | (6,304) | 1,446 |
| Depreciation on non-current assets | (267,000) | (267,000) | (222,500) | (222,701) | (201) |
| Insurance expenses | (47,500) | (47,500) | (47,500) | (26,181) | 21,319 |
| | (451,300) | (451,300) | (373,600) | (410,005) | (36,405) |
| Operating result | (298,800) | (298,800) | (246,520) | (354,813) | (108,293) |
| Non-cash amounts excluded from operating activities | 267,000 | 267,000 | 222,500 | 222,701 | 201 |
| Amount attributable to operating activities | (31,800) | (31,800) | (24,020) | (132,113) | (108,093) |
| TOTAL INTERFUND | (903,084) | (903,084) | (754,740) | (572,684) | 182,056 |

10.3.2 SCHEDULED OF ACCOUNTS PAID MARCH 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.2.1. List of Accounts Paid March 2026
- 10.3.2.2. Credit Card Transactions March 2026
- 10.3.2.3. Fuel Card Transactions March 2026

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 month of March 2026, as required by the *Local Government (Financial Management) Regulations 1996*.

BACKGROUND

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

COMMENTS

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

| Payment Type | Amount (\$) |
|----------------------|---------------------|
| EFT # 12181 -# 12258 | \$677,175.71 |
| Cheque #11789# | \$3941.35 |
| Direct Payment | \$52,944.18 |
| Total | \$734,061.24 |

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

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 | There is a risk that payments may be made for unauthorised purposes or exceed approved budget allocations. | Moderate (8) | All payments are subject to established internal controls, including officer verification, delegated approval, and review against the adopted budget and procurement requirements prior to processing. |
| Reputation | As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate expenditure may adversely impact public confidence in the Shire's governance and financial management. | Moderate (8) | Due to above Mitigation Action all payments should be bona-fide and accordingly not generate any reputational damage. |
| Compliance | Failure to present the Accounts Paid report to Council may result in non-compliance with applicable legislative and governance requirements. | Moderate (8) | The report is prepared and presented to Council in accordance with the Local Government (Financial Management) Regulations 1996 and the Shire's established monthly financial reporting processes. |
| Fraud | There is a risk that payment records or reporting may be manipulated. | Moderate (8) | Fraud risk is mitigated through segregation of duties, system access controls, payment authorisation limits, reconciliations, and management review prior to presentation to Council. |

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 March 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF MARCH 2026 TOTALLING \$734,061.24.10 AS CONTAINED IN ATTACHMENT 10.3.2.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD MARCH 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.

RESOLUTION OCM/26/048

MOVED: CR FOWLER

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF MARCH 2026 TOTALLING \$734,061.24.10 AS CONTAINED IN ATTACHMENT 10.3.2.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD MARCH 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

| List of Accounts Paid Under Delegated Authority for the Month of March 2026 | | | | |
|--|-------------|---|--|--------------------|
| Chq/EFT | Date | Name | Description | Amount |
| 11789 | 06/03/2026 | State Revenue Department | Disbursement MVR for January 2026 | \$ 3,941.35 |
| | | Total Cheque Payment | | \$ 3,941.35 |
| EFT12181 | 02/03/2026 | Mark Bateup | Reimbursement National Police Certificate | \$ 67.90 |
| EFT12182 | 02/03/2026 | Cocos Island Co-Operative Society Limited | Cleaning Contract Lot 18 Home Is Retail Centre (Public Toilets) Offices and Other Facilities | \$ 8,882.49 |
| EFT12183 | 02/03/2026 | CPM Licencing | Renewal Registration Shire vehicle C1803 | \$ 853.30 |
| EFT12184 | 02/03/2026 | Dash Digital | Hosting Caretaker-February 2026 | \$ 164.00 |
| EFT12185 | 02/03/2026 | Department Of Mines, Industry Regulation And Safety | Building Services Levy month January 2026 | \$ 406.00 |
| EFT12186 | 02/03/2026 | Department of Transport | Disbursement MVR for January 2026 | \$ 32,059.75 |
| EFT12187 | 02/03/2026 | Lo-go Appointments | Advertising Services for the role of Manager Infrastructure | \$ 675.00 |
| EFT12188 | 02/03/2026 | Ibrahim Macrae | Reimbursement Power bill, Internet, Telephone | \$ 674.30 |
| EFT12189 | 02/03/2026 | Ariella Izzara Mazlan | Atoll Distributor for February 2026 | \$ 25.00 |
| EFT12190 | 02/03/2026 | Shafina Tun Najah Shakirin | Atoll Distributors month February 2026 | \$ 75.00 |
| EFT12191 | 02/03/2026 | Mo Sparks Electrical | Test & Tag of Office Equipment | \$ 3,300.00 |
| EFT12192 | 02/03/2026 | Official CPM | 12 Weeks of Rent for-Hse 31, Hse 16 and Hse 56 WI month December 2025 & January 2026 | \$ 18,608.00 |
| EFT12193 | 02/03/2026 | Territories Courier Service | Purchase Lytworx Function Solar Fairy Lights (Community Programs) | \$ 468.00 |
| EFT12194 | 02/03/2026 | Insurance Commission of Western Australia | Disbursement MVR for January 2026 | \$ 15,984.80 |
| EFT12195 | 04/03/2026 | Australian Services Union | Payroll deductions | \$ 53.00 |
| EFT12196 | 04/03/2026 | Australian Taxation Office | Payroll deductions | \$ 59,119.00 |
| EFT12197 | 04/03/2026 | Shire of Cocos (Keeling) Islands | Disbursement MVR for January 2026 | \$ 816.75 |
| EFT12198 | 06/03/2026 | Cocos Communications And IT Pty Ltd | Provision of Internet & Digital Infrastructure, Operations & Management-January 2026 | \$ 59,904.62 |
| EFT12199 | 06/03/2026 | Pulu Connect | Service: Fixed Data 402, Corporate LAN 417 & Service: 4G | \$ 830.36 |
| EFT12200 | 06/03/2026 | CPM Licencing | Renewal Registration for Shire vehicle-C1921 | \$ 257.40 |
| EFT12201 | 06/03/2026 | Freightshop | Freight charges for-Black Rubber Gym Floor Tiles x 80 | \$ 13,631.00 |
| EFT12202 | 06/03/2026 | Midland Mitsubishi | Purchase New Replacement Vehicles- 3x Mitsubishi Triton GLX4 | \$ 170,758.40 |
| EFT12203 | 06/03/2026 | Telstra | Mobile charge Phone Satellite 0147164476 | \$ 70.00 |
| EFT12204 | 06/03/2026 | Water Corporation | Water Usage & Sewerage Service Charges | \$ 3,537.88 |
| EFT12205 | 16/03/2026 | Australia Post | Postage stamps | \$ 893.10 |
| EFT12207 | 16/03/2026 | Boc Ltd | Container Service-Daily Tracking period 29.01.2026-25.02.2026 | \$ 74.45 |
| EFT12208 | 16/03/2026 | CPM Licencing | Renewal Registration for Shire vehicle-C1174 | \$ 257.40 |
| EFT12209 | 16/03/2026 | Focus Networks | Foxit PDF Editor Licenses-Annual Subscription, Annual Renewal Exp 25.3.26 | \$ 3,856.68 |
| EFT12210 | 16/03/2026 | Freightshop | Freight charges for-Machinery parts (HIMAC) | \$ 194.80 |
| EFT12211 | 16/03/2026 | Filter Supplies (WA) Pty Ltd | Purchase Filter (Mechanic Workshop) | \$ 187.90 |
| EFT12212 | 16/03/2026 | Integrity Executive Recruitment | 1x Spotters Fee for Mark Bateup 16.02.2026 | \$ 3,300.00 |
| EFT12213 | 16/03/2026 | Multiwave Networks Pty Ltd | NBN Sky Muster Premium month March 2026 | \$ 297.00 |
| EFT12214 | 16/03/2026 | Sally Beattie Semat-Badlu | Reimbursement airfares ticket | \$ 1,254.66 |
| EFT12215 | 16/03/2026 | Telstra | Telephone Charges for 24.02-24.03.2026 | \$ 37.27 |
| EFT12216 | 16/03/2026 | Water Corporation | Water & Sewerage Service Charges-For Various Properties including Rentals and Leases | \$ 34,824.77 |
| EFT12217 | 16/03/2026 | Bob Waddell & Associates Pty Ltd | Support with Synergy Rates Query | \$ 1,804.00 |
| EFT12218 | 16/03/2026 | WA Local Government Association | CDO Position Description and Classification Review through WALGA | \$ 155.00 |
| EFT12219 | 17/03/2026 | Azah Badlu | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12220 | 17/03/2026 | Cocos Communications And IT Pty Ltd | Provision of Internet Service & Infrastructure Operation Management-February 2026 | \$ 56,969.10 |
| EFT12221 | 17/03/2026 | Cocos Island Co-Operative Society Limited | Shipping of goods from Cocos Is to Fremantle (Frank Mills Personnel Effect) | \$ 1,784.30 |
| EFT12222 | 17/03/2026 | Civic Legal | Professional Fees-Master File | \$ 4,374.27 |
| EFT12223 | 17/03/2026 | Dash Digital | Hosting Caretaker-March 2026 | \$ 164.00 |
| EFT12224 | 17/03/2026 | Levi John Fowler | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12225 | 17/03/2026 | Fire & Safety Services Co Pty Ltd | Fire Extinguisher-New Supply, stamped and certified | \$ 1,365.00 |
| EFT12226 | 17/03/2026 | Jeannette Marie Young | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12227 | 17/03/2026 | Jones Lang LaSalle Pty Ltd | Office Rent month April 2026 | \$ 1,215.80 |
| EFT12228 | 17/03/2026 | Signa Knight | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12229 | 17/03/2026 | Tony Lacy | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12230 | 17/03/2026 | Mhd Isa Minkom | Councillors Meeting Allowance 2025/2026 | \$ 7,250.00 |
| EFT12231 | 17/03/2026 | Osman Sloan | Councillors Meeting Allowance 2025/2026 | \$ 3,625.00 |
| EFT12232 | 17/03/2026 | Subco Pty Ltd | Service 1: Shire Office (Building ID AUUCKI0007) 100Mbps month March 26 | \$ 1,000.00 |
| EFT12233 | 17/03/2026 | Water Corporation | Water Usage & Sewerage Service Charges | \$ 165.03 |
| EFT12234 | 17/03/2026 | Bob Waddell & Associates Pty Ltd | Accounting and Technical Support for month February 26 | \$ 4,840.00 |
| EFT12235 | 17/03/2026 | Zentner Shipping Pty Ltd | Costs associated with transport of personal effects for Frank Mills to Queensland | \$ 2,110.00 |

| | | | | |
|------------|------------|---|--|----------------------|
| EFT12237 | 30/03/2026 | Australian Services Union | Payroll deductions | \$ 53.00 |
| EFT12238 | 30/03/2026 | Australian Taxation Office | Payroll deductions | \$ 46,728.00 |
| EFT12239 | 31/03/2026 | Atoll Air Conditioning | Attend faulty air conditioning unit in lounge room at DR's house | \$ 520.00 |
| EFT12240 | 31/03/2026 | Collector of Public Monies | Electricity Charges for-Lot 256,HI Shire Office HI | \$ 7,501.45 |
| EFT12241 | 31/03/2026 | Australia Pacific Valuers Pty Ltd | Independent Valuation fo It Assets | \$ 9,350.00 |
| EFT12242 | 31/03/2026 | Mark Bateup | Reimbursement airfares ticket/Additional Baggage | \$ 1,631.26 |
| EFT12243 | 31/03/2026 | Beacon Equipment | Temporary Fencing (WI Clinic Seawall) | \$ 16,088.40 |
| EFT12244 | 31/03/2026 | Complete Building Supplies Wa | Purchase Handless (Bungalow 1 & 2) | \$ 583.50 |
| EFT12245 | 31/03/2026 | Cocos Island Co-Operative Society Limited | Freight Charges Voyage # ASC LOTTI month March 2026 | \$ 2,280.00 |
| EFT12246 | 31/03/2026 | City Flooring Pty Ltd | Polyfior 5mm Miplank Silver Birch Vinyl (CRC) | \$ 23,693.04 |
| EFT12247 | 31/03/2026 | Georgie Clunies-ross | Atoll Distributors month March 2026 | \$ 75.00 |
| EFT12248 | 31/03/2026 | Corsign (WA) Pty Ltd | Purchase Sign | \$ 640.00 |
| EFT12249 | 31/03/2026 | Direct Trades Supply Pty Ltd | Purchase galvanish star pickets | \$ 1,216.00 |
| EFT12250 | 31/03/2026 | Focus Networks | Managed Proative Service | \$ 5,131.00 |
| EFT12251 | 31/03/2026 | Freightshop | Freight charge-Led Museum Lighting System (Museum) | \$ 14,731.60 |
| EFT12252 | 31/03/2026 | J Blackwood & Son Ltd | Pallet Sprill Prosafe (HI Depot) | \$ 3,829.43 |
| EFT12253 | 31/03/2026 | Ariella Izzara Mazlan | Atoll Distributors mont March 2026 | \$ 75.00 |
| EFT12254 | 31/03/2026 | Shafina Tun Najah Shakirin | Atoll Distributors mont March 2026 | \$ 25.00 |
| EFT12255 | 31/03/2026 | M P Rogers & Associates Pty Ltd | Concept Design on the new boat ramp | \$ 1,056.00 |
| EFT12256 | 31/03/2026 | Natalija Vujanic | Atoll Distributors month February 2026 | \$ 60.00 |
| EFT12257 | 31/03/2026 | Bob Waddell & Associates Pty Ltd | Assistance providing rates services | \$ 308.00 |
| EFT12258 | 31/03/2026 | Waterman Business Group Pty Ltd | Refund for incorrect charge | \$ 253.55 |
| | | Total Eftpos Payment | | \$ 677,175.71 |
| DD11928.1 | 08/03/2026 | Australian Super | Superannuation contributions | \$ 1,605.66 |
| DD11928.2 | 08/03/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 420.67 |
| DD11928.3 | 08/03/2026 | GESB Super | Superannuation contributions | \$ 12.60 |
| DD11928.4 | 08/03/2026 | Unisuper | Payroll deductions | \$ 1,226.94 |
| DD11928.5 | 08/03/2026 | AXA Australia | Superannuation contributions | \$ 3,417.64 |
| DD11928.6 | 08/03/2026 | Aware Super | Superannuation contributions | \$ 8,891.47 |
| DD11928.7 | 08/03/2026 | Hoskins Ioannapoulos & Sons Pty Ltd | Payroll deductions | \$ 582.01 |
| DD11928.8 | 08/03/2026 | Panorama Super | Superannuation contributions | \$ 1,368.41 |
| DD11928.9 | 08/03/2026 | Rest Superannuation | Superannuation contributions | \$ 879.19 |
| DD11942.1 | 13/03/2026 | Viva Energy Australia Ltd | Fuel Purchase for February 2026 | \$ 6,777.76 |
| DD11949.1 | 22/03/2026 | Australian Super | Superannuation contributions | \$ 1,809.76 |
| DD11949.2 | 22/03/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 418.29 |
| DD11949.3 | 22/03/2026 | GESB Super | Superannuation contributions | \$ 33.60 |
| DD11949.4 | 22/03/2026 | Unisuper | Payroll deductions | \$ 1,226.94 |
| DD11949.5 | 22/03/2026 | AXA Australia | Superannuation contributions | \$ 3,336.43 |
| DD11949.6 | 22/03/2026 | Aware Super | Superannuation contributions | \$ 8,811.08 |
| DD11949.7 | 22/03/2026 | Hoskins Ioannapoulos & Sons Pty Ltd | Payroll deductions | \$ 1,164.00 |
| DD11949.8 | 22/03/2026 | Panorama Super | Superannuation contributions | \$ 1,363.42 |
| DD11949.9 | 22/03/2026 | Rest Superannuation | Superannuation contributions | \$ 886.27 |
| DD11975.1 | 27/03/2026 | Mastercard | See Attachements | \$ 3,699.55 |
| DD11977.1 | 27/03/2026 | Mastercard | See Attachements | \$ 879.09 |
| DD11928.10 | 08/03/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 494.70 |
| DD11928.11 | 08/03/2026 | Australian Super | Superannuation contributions | \$ 87.50 |
| DD11928.12 | 08/03/2026 | Australian Super | Superannuation contributions | \$ 849.73 |
| DD11928.13 | 08/03/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| DD11949.10 | 22/03/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 989.40 |
| DD11949.11 | 22/03/2026 | Australian Super | Superannuation contributions | \$ 121.41 |
| DD11949.12 | 22/03/2026 | Australian Super | Superannuation contributions | \$ 889.14 |
| DD11949.13 | 22/03/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| 310326 | 24/03/2026 | CLICKSUPER - CLICKSUPER FEES | CLICKSUPER FEES | \$ 27.28 |
| | | Total Direct Debit Payment | | \$ 52,944.18 |
| | | Total Transaction for the Month of February 2026 | | \$ 734,061.24 |

| Detailed Credit Card Transaction - March 2026 | | | |
|---|-----------------------------------|---|-------------------|
| Date | Name | Description | Amount |
| Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning | | | |
| 26.02.2026 | Cocos Island Co-operative Society | Hardware Store - Office Supplies | \$ 11.05 |
| 27.02.2026 | Kelapa Pulu | Kelapa Pulu- Home Appliances for Mark Bateup | \$ 45.00 |
| 13.03.2026 | Shamroks Supermarkets | Shamroks Supermarkets-Match Sticks | \$ 28.42 |
| 13.03.2026 | Shamroks Supermarkets | Shamroks Supermarkets-Staff Amenities | \$ 65.98 |
| 16.03.2026 | Cocos Island Co-operative Society | Cocos Island Co-operative Society-Fuel Purchase | \$ 81.55 |
| 23.03.2026 | Starlink Internet | Starlink Subscriptions | \$ 538.00 |
| 25.03.2026 | Cocos Island Co-operative Society | Cocos Island Co-operative Society-WI Deport consumables | \$ 89.30 |
| 25.03.2026 | Shamroks Supermarkets | Shamroks Supermarkets - Council Meeting Refreshments | \$ 19.79 |
| | Total | | \$ 879.09 |
| Credit Card - David Tombs-Manager of Finance and Corporate Service | | | |
| 06.03.2026 | Cocos Island Co-operative Society | Hardware Store - Fuel | \$1,257.12 |
| 06.03.2026 | Cocos Island Co-operative Society | Hardware Store - Fuel | \$277.55 |
| 16.03.2026 | Cocos Island Co-operative Society | Hardware Store - Fuel | \$1,137.10 |
| 17.03.2026 | Cocos Island Co-operative Society | Gas - WI Supermarket | \$640.00 |
| 18.03.2026 | Cocos Island Co-operative Society | Hardware Store - Fuel | \$292.95 |
| 19.03.2026 | Telstra Prepaid | Telstra | \$39.00 |
| 24.03.2026 | Shamroks Supermarket | Sundry Supplies | \$55.83 |
| | Total | | \$3,699.55 |
| Credit Card - Chief Executive Officer | | | |
| | | | |
| | | | |
| | Total | | \$ - |
| Total Credit Card Transaction for the Month Ended March 2026 | | | \$4,578.64 |

| Detailed Fuel Card Transactions for February 2026 (Paid in March 2026) | | | | | |
|---|---------------------|----------------|----------------|------------------|--------------------|
| Date | Registration | Product | Litre | Per Litre | Total |
| 25.02.2026 | N/A | DIESEL | 45.73 | \$ 2.65 | \$ 120.97 |
| 23.02.2026 | C1898 | DIESEL | 58.65 | \$ 2.65 | \$ 155.15 |
| 20.02.2026 | C1897 | DIESEL | 58.55 | \$ 2.65 | \$ 154.89 |
| 16.02.2026 | N/A | DIESEL | 93.72 | \$ 2.65 | \$ 247.94 |
| 16.02.2026 | C1898 | DIESEL | 47.51 | \$ 2.65 | \$ 125.68 |
| 12.02.2026 | N/A | DIESEL | 350.92 | \$ 2.65 | \$ 928.35 |
| 11.02.2026 | N/A | UNLEADED 95 | 41.02 | \$ 2.59 | \$ 106.28 |
| 11.02.2026 | C1897 | DIESEL | 60 | \$ 2.65 | \$ 158.73 |
| 10.02.2026 | C1895 | DIESEL | 60.01 | \$ 2.65 | \$ 158.75 |
| 10.02.2026 | N/A | DIESEL | 450 | \$ 2.65 | \$ 1,190.45 |
| 05.02.2026 | N/A | DIESEL | 49.89 | \$ 2.65 | \$ 131.98 |
| 04.02.2026 | C1897 | DIESEL | 61.55 | \$ 2.65 | \$ 162.83 |
| 02.02.2026 | N/A | DIESEL | 91.26 | \$ 2.65 | \$ 241.43 |
| 02.02.2026 | N/A | DIESEL | 356.56 | \$ 2.65 | \$ 943.26 |
| 02.02.2026 | N/A | DIESEL | 679.34 | \$ 2.65 | \$ 1,797.16 |
| 01.02.2026 | C1454 | DIESEL | 58.18 | \$ 2.65 | \$ 153.91 |
| Total | | | 2562.89 | \$ 2.64 | \$ 6,777.76 |

10.3.3 SCHEDULED OF ACCOUNTS PAID APRIL 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.3.1 . List of Accounts Paid April 2026
- 10.3.3.2. Credit Card Transactions April 2026
- 10.3.3.3. Fuel Transactions April 2026

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 month of April 2026, as required by the *Local Government (Financial Management) Regulations 1996*.

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.

| Payment Type | Amount (\$) |
|---------------------|---------------------|
| EFT #12259-#12313 | \$138,827.33 |
| Direct Payment | \$91,492.33 |
| Total | \$230,319.66 |

Contained within Attachment 10.3.3.2 and 10.3.3.3 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

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 | There is a risk that payments may be made for unauthorised purposes or exceed approved budget allocations. | Moderate (8) | All payments are subject to established internal controls, including officer verification, delegated approval, and review against the adopted budget and procurement requirements prior to processing. |
| Reputation | As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate expenditure may adversely impact public confidence in the Shire's governance and financial management. | Moderate (8) | Due to above Mitigation Action all payments should be bona-fide and accordingly not generate any reputational damage. |
| Compliance | Failure to present the Accounts Paid report to Council may result in non-compliance with applicable legislative and governance requirements. | Moderate (8) | The report is prepared and presented to Council in accordance with the Local Government (Financial Management) Regulations 1996 and the Shire's established monthly financial reporting processes. |
| Fraud | There is a risk that payment records or reporting may be manipulated. | Moderate (8) | Fraud risk is mitigated through segregation of duties, system access controls, payment authorisation limits, reconciliations, and management review prior to presentation to Council. |

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 April 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF APRIL 2026 TOTALLING \$230,319.66 AS CONTAINED IN ATTACHMENT 10.3.3.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.3.2 AND 10.3.3.3.

RESOLUTION OCM/26/049

MOVED: CR FOWLER

SECONDED: CRT LACY

THAT COUNCIL, BY SIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF APRIL 2026 TOTALLING \$230,319.66 AS CONTAINED IN ATTACHMENT 10.3.3.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD APRIL 2026, AS CONTAINED IN ATTACHMENT 10.3.3.2 AND 10.3.3.3.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

| List of Accounts Paid Under Delegated Authority for the Month of April 2026 | | | | |
|--|-------------|---|--|----------------------|
| Chq/EFT | Date | Name | Description | Amount |
| EFT12259 | 02/04/2026 | Focus Networks | Foxit PDF Editor Annual Subscription | \$ 248.24 |
| EFT12260 | 09/04/2026 | Focus Networks | Monthly Subscription is per computer agent | \$ 4,327.52 |
| EFT12261 | 17/04/2026 | Boc Ltd | Container Services-Daily Tracking for period 26.02.2026 to 28.03.2026 | \$ 82.43 |
| EFT12262 | 17/04/2026 | Bureau Of Meteorology | Recover electricity cost p/e 01.01.2026-31.0302026 | \$ 143.60 |
| EFT12263 | 17/04/2026 | Happy Jacks CKI Pty Ltd | Cleaning House 16 West Island | \$ 260.00 |
| EFT12264 | 17/04/2026 | Pulu Connect | Fixed Data Service number 402,417/Service 4G Data (Dave,Ibrahim,Mark,Matt, Lutuk | \$ 1,245.00 |
| EFT12265 | 17/04/2026 | CPM Licencing | Renewal Registration Shire vehicle C1638 | \$ 610.35 |
| EFT12266 | 17/04/2026 | Dash Digital | Hosting Caretaker month April 2026 | \$ 164.00 |
| EFT12267 | 17/04/2026 | Riadi Feyrel | Reimbursement Annual Airfares Flight | \$ 1,315.06 |
| EFT12268 | 17/04/2026 | Focus Networks | Implement MFA using Microsoft Authenticator and Remove Duo | \$ 1,792.00 |
| EFT12269 | 17/04/2026 | Freightshop | Freight charges for-Power Tools,Storage Tubes,1 Lithium | \$ 786.00 |
| EFT12270 | 17/04/2026 | Graham & Anneties Flynn | Key Cut (Depot WI) | \$ 170.00 |
| EFT12271 | 17/04/2026 | Shakirin Keegan | Reimbursement fuel (Training),Work Mobile Phone/Compliance Purpose | \$ 454.00 |
| EFT12272 | 17/04/2026 | Kenneth Zakaria Lakina | Hari Raya Light Competition-2024 Winner 3rd Place | \$ 100.00 |
| EFT12273 | 17/04/2026 | Ibrahim Macrae | Reimbursement Internet,Phone bill as per contract | \$ 149.00 |
| EFT12274 | 17/04/2026 | Multiwave Networks Pty Ltd | NBN Sky Muser Premium month April 2026 | \$ 297.00 |
| EFT12275 | 17/04/2026 | Mo Sparks Electrical | House mtc for-Hse 32,26,30 and Kampong Cafe | \$ 1,785.00 |
| EFT12276 | 17/04/2026 | MLB Paint Distributors | Supply Epoxy paint (Cyclone Shelter) | \$ 1,774.29 |
| EFT12277 | 17/04/2026 | Office National Canning Vale | Purchase Stationery HI Office | \$ 1,228.55 |
| EFT12278 | 17/04/2026 | Sweet As Makan | Councilor dinners meeting (25 March 26) | \$ 420.00 |
| EFT12279 | 17/04/2026 | Toolmart Belmont | Purchase Small Tools | \$ 1,498.00 |
| EFT12280 | 20/04/2026 | Carritech | Statutory Inspection of Pressure Vessels and Vehicle Hoist HI/WI | \$ 1,170.00 |
| EFT12281 | 20/04/2026 | Civic Legal | Professional Fees | \$ 33,452.41 |
| EFT12282 | 20/04/2026 | Department Of Mines, Industry Regulation And Safety | Building Services Levy month March 2026 | \$ 17,482.21 |
| EFT12283 | 20/04/2026 | Department of Water and Environmental Regulation | Part 1-Premises Component | \$ 3,128.40 |
| EFT12284 | 20/04/2026 | Nuruljannah Jason | Hari Raya Light Competition Winner 3rd Prize | \$ 100.00 |
| EFT12285 | 20/04/2026 | Jones Lang LaSalle Pty Ltd | Office Rent | \$ 1,215.80 |
| EFT12286 | 20/04/2026 | Jones Lang LaSalle Public Sector Valuations Pty Ltd | Provision of Professional Valuation Services (Rental Valuation) | \$ 700.00 |
| EFT12287 | 20/04/2026 | Kenneth Zakaria Lakina | 2026 Hari Raya Light Competition Winner 2nd Prize | \$ 150.00 |
| EFT12288 | 20/04/2026 | NELSON MOCKSEN | 2026 Hari Raya Light Competition Winners 1st Prize | \$ 200.00 |
| EFT12289 | 20/04/2026 | Mo Sparks Electrical | Install new circuit/install track lighting HI Muesum | \$ 8,945.00 |
| EFT12290 | 20/04/2026 | Zaikat Omal | Hari Raya Light Competitions-2024 Winnres 1st prize | \$ 200.00 |
| EFT12291 | 20/04/2026 | Pesatuan Kebudayaan Pulu Kokos | Donation for the PKPK Hari Raya Party 2026 | \$ 430.00 |
| EFT12292 | 20/04/2026 | Shaz Contracting | Operating & Labour Fee | \$ 7,300.00 |
| EFT12293 | 20/04/2026 | Talis Consultants | Professional Fees | \$ 21,770.00 |
| EFT12294 | 20/04/2026 | Telstra | Telephone charges p/e 24.03.2026-24.04.2026 | \$ 35.36 |
| EFT12295 | 23/04/2026 | Stainless Fastener Supplies Pty Ltd | Supply Stainless Steel (General Kampong Mtc) | \$ 1,920.00 |
| EFT12296 | 29/04/2026 | Fadulah Balmut | Travel Allowance (Equipment Valuation) | \$ 540.40 |
| EFT12297 | 29/04/2026 | Mark Bateup | Travel Allowance (Equipment Valuation) | \$ 480.40 |
| EFT12298 | 29/04/2026 | Cocos (K) Islands Golf Club Inc | Cocos Open Sponsorship 2026 | \$ 750.00 |
| EFT12299 | 29/04/2026 | Georgie Clunies-ross | Atoll Distributors month April 2026 | \$ 30.00 |
| EFT12300 | 29/04/2026 | CPM Licencing | Renewal Registration Shire vehicle C1819 | \$ 426.65 |
| EFT12301 | 29/04/2026 | Cocos (K) Islands Community Resource Centre | Purchase of Stationery | \$ 370.75 |
| EFT12302 | 29/04/2026 | Focus Networks | Managed Proactice Service for-FOC,MPS2,COMP | \$ 5,269.68 |
| EFT12303 | 29/04/2026 | Graham & Anneties Flynn | Supply 5 key (WI Transfer Station) | \$ 385.00 |
| EFT12304 | 29/04/2026 | Jones Lang LaSalle Public Sector Valuations Pty Ltd | Provisin of Proessional Valuation Services-Part Lot 24 West Island Light Industrial Area | \$ 1,400.00 |
| EFT12305 | 29/04/2026 | Ariella Izzara Mazlan | Atoll Distributors mont April 2026 | \$ 25.00 |
| EFT12306 | 29/04/2026 | Shafina Tun Najah Shakirin | Atoll Distributors month April 2026 | \$ 75.00 |
| EFT12307 | 29/04/2026 | Natalija Vujanic | Atoll Distributors month April 2026 | \$ 30.00 |
| EFT12308 | 29/04/2026 | Shaz Contracting | Operating & Labour Work (Sydney Highway) | \$ 6,950.00 |
| EFT12309 | 29/04/2026 | Shorefire | Purchase Reef Shoes | \$ 305.00 |
| EFT12310 | 29/04/2026 | Subco Pty Ltd | Service 1: Shire Office (Building ID AUCKI0007) 100Mbps | \$ 1,000.00 |
| EFT12311 | 29/04/2026 | Sydney Tools Pty Ltd | Purchase chicago air compressor hush (Small Tools) | \$ 1,662.75 |
| EFT12312 | 29/04/2026 | Totally Workwear Distribution Center | Purchase work boots | \$ 669.48 |
| EFT12313 | 29/04/2026 | Bob Waddell & Associates Pty Ltd | Assistance providing Rates Services | \$ 1,408.00 |
| | | Total Eftpos Payment | | \$ 138,827.33 |
| DD11964.1 | 05/04/2026 | Australian Super | Superannuation contributions | \$ 2,101.71 |
| DD11964.2 | 05/04/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 637.38 |
| DD11964.3 | 05/04/2026 | GESB Super | Superannuation contributions | \$ 25.20 |
| DD11964.4 | 05/04/2026 | Unisuper | Payroll deductions | \$ 1,226.94 |
| DD11964.5 | 05/04/2026 | AXA Australia | Superannuation contributions | \$ 3,449.25 |
| DD11964.6 | 05/04/2026 | Aware Super | Superannuation contributions | \$ 10,166.82 |

| | | | | |
|------------|------------|--|------------------------------|----------------------|
| DD11964.7 | 05/04/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 2,153.40 |
| DD11964.8 | 05/04/2026 | Panorama Super | Superannuation contributions | \$ 1,320.88 |
| DD11964.9 | 05/04/2026 | Rest Superannuation | Superannuation contributions | \$ 1,113.15 |
| DD11984.1 | 19/04/2026 | Australian Super | Superannuation contributions | \$ 2,104.26 |
| DD11984.2 | 19/04/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 637.90 |
| DD11984.3 | 19/04/2026 | GESB Super | Superannuation contributions | \$ 8.40 |
| DD11984.4 | 19/04/2026 | Unisuper | Payroll deductions | \$ 1,226.94 |
| DD11984.5 | 19/04/2026 | AXA Australia | Superannuation contributions | \$ 3,434.75 |
| DD11984.6 | 19/04/2026 | Aware Super | Superannuation contributions | \$ 10,287.81 |
| DD11984.7 | 19/04/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 2,153.40 |
| DD11984.8 | 19/04/2026 | Panorama Super | Superannuation contributions | \$ 1,321.95 |
| DD11984.9 | 19/04/2026 | Rest Superannuation | Superannuation contributions | \$ 1,140.43 |
| DD12012.1 | 23/04/2026 | Hostplus Superannuation Fund | Payroll Deductions | \$ 582.01 |
| DD12013.1 | 23/04/2026 | Hostplus Superannuation Fund | Payroll Deductions | \$ 1,164.00 |
| DD12020.1 | 15/04/2026 | Viva Energy Australia Ltd | Fuel Purchase | \$ 6,647.47 |
| DD12024.1 | 29/04/2026 | Mastercard | See Attachements | \$ 7,081.89 |
| DD12027.1 | 29/04/2026 | Mastercard | See Attachements | \$ 9,095.30 |
| DD12031.1 | 29/04/2026 | Mastercard | See Attachements | \$ 19,765.82 |
| DD11964.10 | 05/04/2026 | Australian Super | Superannuation contributions | \$ 101.72 |
| DD11964.11 | 05/04/2026 | Australian Super | Superannuation contributions | \$ 722.23 |
| DD11964.12 | 05/04/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| DD11984.10 | 19/04/2026 | Australian Super | Superannuation contributions | \$ 87.50 |
| DD11984.11 | 19/04/2026 | Australian Super | Superannuation contributions | \$ 1,037.58 |
| DD11984.12 | 19/04/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| 300426 | 28/04/2026 | CLICKSUPER - CLICKSUPER FEES | CLICKSUPER FEES | \$ 22.00 |
| | | Total Direct Debit Payment | | \$ 91,492.33 |
| | | Total Transaction for the Month of April 2026 | | \$ 230,319.66 |

| Detailed Credit Card Transaction - April 2026 | | | |
|---|-----------------------------------|---|---------------------|
| Date | Name | Description | Amount |
| Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning | | | |
| 01.04.2026 | Cocos Island Co-operative Society | Cocos Co-op Supermarket - Sandbag Equipments | \$ 14.50 |
| 03.04.2026 | Qantas Airways Limited | Qantas Annual Airfare Entitlement for Kasim Maprie | \$ 1,269.76 |
| 03.04.2026 | Qantas Airways Limited | Qantas Annual Airfare Entitlement for Iyaz Muhammad | \$ 1,046.26 |
| 03.04.2026 | Qantas Airways Limited | Qantas Annual Airfare Entitlement for Suzie Bulka (Bulka's Airfare Entitlement) | \$ 1,370.46 |
| 04.04.2026 | Cocos Island Co-operative Society | Cocos Co-op Hardware for Carpenter Materials | \$ 82.00 |
| 09.04.2026 | Shamroks Supermarket | Staff Amenities | \$ 55.83 |
| 11.04.2026 | Qantas Airways Limited | Qantas Annual Airfare Entitlement for Iren Mydie Cocos To Perth | \$ 1,001.33 |
| 11.04.2026 | Qantas Airways Limited | Qantas Flight Change for Iyaz Muhammad | \$ 100.00 |
| 11.04.2026 | Qantas Airways Limited | Qantas Flight Change for Suzie Bulka | \$ 100.00 |
| 11.04.2026 | Qantas Airways Limited | Qantas Annual Airfare Entitlement for Iqmal Muhammad | \$ 1,087.56 |
| 14.04.2026 | Travel Exchange | Annual Airfare for Iren Mydie Perth to Cocos | \$ 1,196.00 |
| 15.04.2026 | Shamroks Supermarket | Meetings Refreshments | \$ 11.17 |
| 18.04.2026 | Qantas Airways Limited | Qantas Airfare for Sally Badlu - Rates Training | \$ 1,717.76 |
| 18.04.2026 | Qantas Airways Limited | Qantas Airfare - Equipment Valuation Mark Bateup | \$ 1,992.56 |
| 18.04.2026 | Qantas Airways Limited | Qantas Seat Selection fee for Mark Bateup CCK to Perth | \$ 30.00 |
| 18.04.2026 | Qantas Airways Limited | Qantas Seat Selection fee for Mark Bateup Perth to CCK | \$ 30.00 |
| 18.04.2026 | Qantas Airways Limited | Qantas Annual - Equipment Valuation Fadhullah Balmut CCK to Perth | \$ 1,001.33 |
| 18.04.2026 | Qantas Airways Limited | Qantas Seat Selection fee for Fadhullah Balmut | \$ 30.00 |
| 18.04.2026 | Qantas Airways Limited | Qantas Annual Airfare for Kamarudin Ali | \$ 1,259.66 |
| 18.04.2026 | Zoom Com | Zoom Subscription | \$ 263.36 |
| 20.04.2026 | Travel Exchange | Annual Airfare for Iren Mydie receipt | \$ 1,196.00 |
| 20.04.2026 | Guests Crown Promenade | Crown Promenade for Mark Bateup Accommodation | \$ 1,062.54 |
| 21.04.2026 | Cocos Island Co-operative Society | Cocos Island Co-operative Hardware Store for Fuel | \$ 1,513.28 |
| 22.04.2026 | Cocos Island Co-operative Society | cocos Island Co-operative Hardware Store for Workshop consumable | \$ 29.10 |
| 23.04.2026 | Starlink Internet | Starlink Subscription | \$ 576.00 |
| 24.04.2026 | Qantas Airways Limited | Qantas for Cr Levi Fowler ALGA Canberra Trip | \$ 1,729.36 |
| | Total | | \$ 19,765.82 |
| Credit Card - David Tombs - Manager of Finance and Corporate Service | | | |
| 30.03.2026 | Cocos Island Co-operative Society | Fuel Purchased | \$806.40 |
| 01.04.2026 | Pulu Connect | Phone Pulu Connect | \$101.50 |
| 09.04.2026 | Shamroks Supermarket | Sundry Community Even Supplies | \$48.72 |
| 09.04.2026 | Shamroks Supermarket | Sundry Community Even Supplies | \$355.25 |
| 10.04.2026 | Moore Australia WA PL | Workshop Registration | \$2,310.00 |
| 11.04.2026 | Qantas Airways Limited | Flights | \$1,556.66 |
| 16.04.2026 | Telstra Prepaid | Telstra Prepaid | \$39.00 |
| 22.04.2026 | Cocos Island Co-operative Society | Office Supplies | \$45.30 |
| 25.04.2026 | Qantas Airways Limited | Flights | \$1,819.06 |
| | Total | | \$7,081.89 |
| Credit Card - Chief Executive Officer | | | |
| 25.04.2026 | Qantas Airways Limited | Qantas Airways - Cr Azah Badlu (ALGA Conference Canberra) | \$ 1,819.06 |
| 25.04.2026 | Qantas Airways Limited | Qantas Airways - Cr Mohammed Isa Minkom (ALGA Conference Canberra) | \$ 1,819.06 |
| 25.04.2026 | Qantas Airways Limited | Qantas Airways - Cr Jeannetts Marie Young (ALGA Conference Canberra) | \$ 1,819.06 |
| 25.04.2026 | Qantas Airways Limited | Qantas Airways - Cr Osman Sloan (ALGA Conference Canberra) | \$ 1,819.06 |
| 25.04.2026 | Qantas Airways Limited | Qantas Airways - Matthew Scott (ALGA Conference Canberra) | \$ 1,819.06 |
| | Total | | \$ 9,095.30 |
| Total Credit Card Transaction for the Month Ended April 2026 | | | \$35,943.01 |

| Detailed Fuel Card Transactions for March 2026 (Paid in April 2026) | | | | | |
|--|---------------------|----------------|----------------|------------------|--------------------|
| Date | Registration | Product | Litre | Per Litre | Total |
| 30.03.26 | N/A | DIESEL | 40.47 | \$ 2.65 | \$ 107.43 |
| 26.03.26 | N/A | DIESEL | 83.47 | \$ 2.65 | \$ 221.57 |
| 25.03.26 | C1898 | DIESEL | 60.93 | \$ 2.65 | \$ 161.75 |
| 25.03.26 | N/A | DIESEL | 415.06 | \$ 2.65 | \$ 1,101.80 |
| 23.03.26 | C1897 | DIESEL | 61.7 | \$ 2.65 | \$ 163.78 |
| 23.03.26 | N/A | DIESEL | 1027.05 | \$ 2.65 | \$ 2,726.36 |
| 10.03.26 | N/A | DIESEL | 55.8 | \$ 2.65 | \$ 148.13 |
| 09.03.26 | C1454 | DIESEL | 54.04 | \$ 2.65 | \$ 143.45 |
| 09.03.26 | N/A | DIESEL | 58.01 | \$ 2.65 | \$ 153.99 |
| 09.03.26 | N/A | DIESEL | 92.49 | \$ 2.65 | \$ 245.52 |
| 05.03.26 | N/A | DIESEL | 435.42 | \$ 2.65 | \$ 1,155.85 |
| 03.03.26 | C1897 | DIESEL | 58.05 | \$ 2.65 | \$ 154.10 |
| 02.03.26 | N/A | DIESEL | 61.68 | \$ 2.65 | \$ 163.74 |
| Total | | | 2504.17 | \$ 2.65 | \$ 6,647.47 |

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Mark Bateup, Interim Infrastructure Manager

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

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 update council on infrastructure activities, operational performance, and key works undertaken across the Shire during the previous month. The report outlines routine works, contractor support, waste services, maintenance activities, challenges faced, and upcoming priorities.

BACKGROUND

1. Routine Operations

- During April, the Infrastructure Team continued to deliver essential operational services, including:
- Mowing, vegetation control, and grounds maintenance across parks, reserves, and public areas on Home and West Islands.

- Ongoing green waste collection, with higher volumes following on going seasonal vegetation growth and community clean ups.
- Tree pruning works to address overhanging branches impacting road user visibility and pedestrian safety.
- Private works completed for community members and local organisations, including vegetation clearing and minor waste removal tasks.
- Setting up and dismantling of equipment used of community events.
- These activities ensure that public spaces remain safe, functional, and well maintained for the community.

2. Building & Plumbing Maintenance

- Maintenance works undertaken during the reporting period include:
- Repairs to Shire residential properties, including roof leaks, minor carpentry, and resolving water leaks.
- Clearing of several blocked drains and completion of plumbing inspections to prevent service interruptions.
- Minor structural maintenance carried out on Shire facilities based on inspections and reported findings.
- Repairs completed on a number of roof leaks.
- Sandy Point public toilet sewerage waste removed.

3. Road Maintenance

- Sydney Highway Road verge maintenance on going.
- Pothole works on going.
- Verge maintenance on Home Island on going.

4. Support to External Contractors

- The Infrastructure Team provided on going assistance to Fulton Hogan and its subcontractors during the delivery of accommodation camp modules.
- This work included:
- Hire of Shire assets under dry hire arrangements.

5. Waste Services

- Key waste-management activities included:
- Routine waste collection services were maintained without major disruption.

6. Fleet, Plant & Equipment

- Completed scheduled servicing on mowers, utility vehicles, and other small plant.
- Responded to equipment breakdowns, both resolved on-site to minimise.
- Continued planning for future fleet and plant replacement requirements, aligned with the Shire's asset-renewal strategy.
- Taken delivery of three Shire vehicles.

- Expect two Kubota mowers and Mini Excavator for West Island on next shipment.

Challenges & Constraints

Ongoing supply-chain delays affected procurement of materials and replacement components.

Delays in works due to inclement weather

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.

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Infrastructure Department has continued to deliver essential services throughout the past month, ensuring maintenance, operational activities, and with contractor support were completed effectively.

The team maintained strong operational performance and continued to support the Shire's assets, community needs, and external contractor activities.

The department remains focused on completing outstanding tasks, advancing strategic planning for future works, and continuing to support the community and external project delivery in the coming months.

Commencement of the West Island seawall works at Medical Centre is on hold waiting for further equipment. The boat ramp at West Island Port has been partially exposed during sandbagging operations indicating significant amount of sand been deposited over the existing structure tree pruning private works for JLL still ongoing. Mobilisation of heavy equipment onto Direction Island using the Minti barge completed with Direction Island track clearing commencing in May.

Asbestos inspection is ongoing. Home Island and West Island to be completed in May. Pondoks scheduled to be inspected in June.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE'S INFRASTRUCTURE MONTHLY UPDATE FOR MAY 2026.

RESOLUTION OCM/26/050

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE'S INFRASTRUCTURE MONTHLY UPDATE FOR MAY 2026.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, 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

To provide Council with updates on programs and events within the Community Development Team for the month of May 2026.

COMMUNITY DEVELOPMENT COORDINATOR

Community Beach Clean – Up: The Shire of Cocos (Keeling) Islands partnered with the Tangaroa Blue Foundation to run community beach clean-ups, encouraging locals to get involved in caring for the environment. The activities provided a great opportunity for the community to come together while helping keep our beaches clean.

Clean-ups were held on:

- West Island: 10 May 2026 at the Old Jetty, 9.00am to 10.30am.
- Home Island: 13 May 2026 at Pulu Gangsa Beach, 3.00pm to 4.30pm.

YOUTH AND RECREATION OFFICER

Football West: Football West representative Izzy Foletta visited the islands to deliver both community and school-based soccer sessions across Home Island and West Island. The sessions saw excellent participation from the community, particularly from children. We would like to take this opportunity to thank the Home Island Football Club for their valuable support and involvement during Izzy's visit.

School Holiday Program: The Term 1 School Holiday Program was once again a success. The program offered a variety of activities enjoyed by children of all ages from both Home and West Island, including sports, cooking, and arts. We look forward to delivering even more engaging and active activities in future programs to encourage greater participation.

COMMUNITY DEVELOPMENT OFFICER – CULTURE AND HERITAGE

Projects:

- Oral Histories
- Circuit West Tour - Aliwah Bardinar

Oral History Interviews: Dr Elaine Rabbitt visited the Cocos Islands between 1 May and 11 May. During this visit, Nadya Adim and Elaine conducted 6 interviews with 6 community members.

- Nek Yazid Perempuan
- Nek Rokayyah Perempuan
- Nek Nazrul Perempuan
- Nek Sumilla Laki-laki
- Nek Huzaifah Perempuan, together with her husband

The next step will be having the interviews transcribed and translated so that they can be stored in our Oral History archive.

Circuit West Tour – Aliwah Bardinar: The Circuit West Tour is the next major event for community development, taking place on the 5 to 12 June.

STRATEGIC IMPLICATIONS

Theme

- C Cultural
- S Social

Goal

- C1 To support the community to improve understanding and celebration of the Cocos Malay history and culture.
- S3 To provide access to services, support and activities for young people.

Strategy

- C1.2 Working with Museum WA, support and encourage local heritage projects such as oral histories, photographic collections, publications and Jukong restorations.
- S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week
- S3.3 Support and encourage local community groups to deliver youth events and programs

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 COORDINATOR’S MONTHLY UPDATE FOR MAY 2026.

RESOLUTION OCM/26/051

MOVED: CR FOWLER

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE’S COMMUNITY DEVELOPMENT COORDINATOR’S MONTHLY UPDATE FOR MAY 2026.

.THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

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

14.1 AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 14.1.1. Legal Advice - Civic Legal

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

- (4)(a) Legal advice, or other information, over which the local government holds legal professional privilege;.

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

For Council to consider amending the confirmed minutes of the Ordinary Council Meeting held on 23 April 2025 to ensure compliance with statutory requirements and to accurately record the resolution of Item 16.1.

This matter has arisen in the context of a current dispute regarding consultancy invoices submitted by the former Chief Executive Officer, Mr Frank Mills.

RESOLUTION OCM/26/052

MOVED: CR L FOWLER

SECONDED: CRT LACY

THAT COUNCIL CONSIDERS THE CONFIDENTIAL REPORT(S) LISTED BELOW IN A MEETING CLOSED TO THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 OF THE *LOCAL GOVERNMENT ACT 1995*:

14.1 AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - (4)(A) 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 (LEGAL ADVICE, OR OTHER INFORMATION, OVER WHICH THE LOCAL GOVERNMENT HOLDS LEGAL PROFESSIONAL PRIVILEGE;).

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

RESOLUTION OCM/26/053

MOVED: CR T LACY

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1) **NOTES THE LEGAL ADVICE ASSOCIATED WITH THIS REPORT; AND**
- 2) **AMENDS THE CONFIRMED MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 23 APRIL 2025, IN RESPECT OF ITEM 16.1, TO REFLECT THE RESOLUTION AS MOVED AND CARRIED AT THE MEETING BY:**

(A) DELETING:

“AS PER THE CONFIDENTIAL ITEM”

(B) AND SUBSTITUTING:

- 1) **THAT COUNCIL ACCEPTS THE RESIGNATION OF THE CHIEF EXECUTIVE OFFICER, FRANCIS MILLS, EFFECTIVE 22 JUNE 2025.**
- 2) **THAT COUNCIL APPOINTS THE SHIRE PRESIDENT, AINDIL MINKOM AND DEPUTY SHIRE PRESIDENT, ISA MINKOM TO CONSULT WITH THE CEO TO DEVELOP A CONSULTANCY ARRANGEMENT SUPPORTING COUNCIL’S STRATEGIC INITIATIVES.**
- 3) **THAT COUNCIL ESTABLISHES A COMMITTEE TO ENGAGE A HUMAN RESOURCE CONSULTANT, E.G. JOHN PHILLIPS, TO LEAD THE RECRUITMENT PROCESS FOR A NEW CHIEF EXECUTIVE OFFICER.**

AND THAT THE MINUTES BE NOTED AND AMENDED ACCORDINGLY.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

PROCEDURAL MOTION

MOVED: CR T LACY

SECONDED: CR L FOWLER

THAT COUNCIL, RESOLVES, PURSUANT TO SECTION 5.23(2) OF THE *LOCAL GOVERNMENT ACT 1995* TO MOVE FROM BEHIND CLOSED DOORS THE TIME BEING AT 4:35 PM.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

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

**16.1 APPOINTMENT OF ELECTED AND COMMUNITY MEMBERS TO THE FISHERIES
MANAGEMENT COMMITTEE**

Disclosure of Interest:

Crs Ayesha Young and Azah Badlu, along with the Manager Governance, Risk and Planning and the Community Development Coordinator, declared an impartiality interest in Item 16.1. Appointment of Elected and Community Members to the Fisheries Management Committee.

PROCEDURAL MOTION

MOVED: CR L FOWLER

SECONDED: CR A YOUNG

THAT COUNCIL, PURSUANT TO CLAUSE 5.5 OF THE LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996, ACCEPT THE LATE ITEM CIRCULATED PRIOR TO THE MEETING FOR INCLUSION ON THE AGENDA.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, TONY LACY AND LEVI FOWLER

AGAINST: NIL

ATTENDANCE NOTE

Cr Badlu arrived at the meeting at 4:36 PM.

MOVED: CR L FOWLER

SECONDED: CR A YOUNG

THAT COUNCIL MOVE BEHIND CLOSED DOORS AS PER SECTION 5.23(4)(B), LOCAL GOVERNMENT ACT 1995 (WA) AS THE ITEM CONTAINS INFORMATION RELATING TO THE PERSONAL AFFAIRS OF AN INDIVIDUAL(S).

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

- A) RAMNIE MOKTA**
- B) PETER MCCARTNEY**
- C) THOMAS BATTCHER**

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, AND LEVI FOWLER

AGAINST: NIL

17 CLOSE OF MEETING

The Presiding member declared the meeting closed at 5:09 pm.

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

9 DECLARATION OF INTEREST

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 TELECOMMUNICATIONS AND DIGITAL CONNECTIVITY STRATEGY 2045

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

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 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

This report seeks Council approval to transfer \$150,000 from the Information Technology and Communications Reserve to fund the development of a Telecommunications and Digital Connectivity Strategy 2045 and Universal Community Connectivity Business Case.

The proposal follows recent Council briefings held during preparation of the 2026/27 Annual Budget, where Elected Members expressed a desire to progress a long-standing objective of providing a tangible community benefit from .CC Top Level Domain revenues. One of the initiatives discussed was the potential provision of free or substantially subsidised internet services to residents and businesses across the Cocos (Keeling) Islands.

Given the complexity of telecommunications service delivery, the significant financial implications associated with any future initiative, it is considered appropriate that Council obtain independent expert advice before considering any future investment or service delivery model.

The proposed review will provide Council with an independent, evidence-based assessment of current telecommunications services, future connectivity requirements and options for improving internet access across the Cocos (Keeling) Islands over the next 10–20 years.

BACKGROUND

Telecommunications services are increasingly critical to the economic, social and community wellbeing of the Cocos (Keeling) Islands.

Reliable internet and mobile connectivity support a wide range of essential services including education, health, emergency management, government service delivery, business operations, tourism and social inclusion.

Over a number of years, Council has discussed opportunities to utilise revenue generated from the .CC Top Level Domain to deliver tangible and enduring benefits to the Cocos (Keeling) Islands community. More recently, during Council briefings associated with the preparation of the 2026/27 Annual Budget, Elected Members indicated a desire to further explore this objective and investigate options that could provide a direct and measurable community benefit from .CC revenues.

One of the initiatives discussed was the potential provision of free or substantially subsidised internet services to residents and businesses across the Islands. While there appeared to be broad support for further investigation of this concept, it was recognised that telecommunications service delivery is a complex and highly technical area requiring independent specialist advice.

The discussion also highlighted the need to better understand:

- Current telecommunications environment and infrastructure;
- Existing service performance and community satisfaction;
- Future technology options;
- Future community requirements;
- Available service delivery models;
- Costs, benefits and risks associated with each option;
- Feasibility of providing free or subsidised internet services;
- Long-term sustainability of utilising .CC revenue to support telecommunications initiatives; and
- Appropriate procurement and governance arrangements for future service delivery.

The proposed strategy will address these matters and provide Council with a long-term roadmap for telecommunications and digital connectivity across the Islands.

As these discussions occurred after the 2026/27 Annual Budget had been substantially completed, Administration considered it preferable to prepare a separate report seeking funding for a

comprehensive telecommunications review, rather than making further significant amendments to the draft budget documentation.

COMMENTS

It is proposed that Council engage a suitably qualified telecommunications consultant to prepare a Telecommunications and Digital Connectivity Strategy 2045 and Universal Community Connectivity Business Case.

A key driver for the project is Council's desire to investigate whether .CC revenue can be utilised to deliver a tangible and enduring community benefit through improved internet access and digital connectivity for residents and businesses of the Cocos (Keeling) Islands.

The review is not intended to predetermine any particular outcome. Rather, it is intended to provide Council with an independent assessment of current telecommunications services and identify the most practical, affordable and sustainable options available to improve connectivity across the Islands, including the potential use of .CC revenue to support future initiatives.

The proposed scope of works includes:

- ✓ Review of existing telecommunications studies, policies and infrastructure investigations;
- ✓ Assessment of current telecommunications services and performance;
- ✓ Telecommunications infrastructure audit;
- ✓ Community and stakeholder consultation;
- ✓ Future demand modelling;
- ✓ Assessment of current and emerging telecommunications technologies;
- ✓ Assessment of universal community connectivity options;
- ✓ Investigation of free and subsidised internet service models;
- ✓ Assessment of the use of .CC revenue to support telecommunications initiatives;
- ✓ Market sounding and industry engagement;
- ✓ Identification of funding and partnership opportunities;
- ✓ Assessment of future service delivery and procurement models; and
- ✓ Development of a 10–20 year telecommunications roadmap.

The review will provide Council with a detailed understanding of current telecommunications services and identify practical, affordable and sustainable options for improving connectivity across the Cocos (Keeling) Islands.

The consultant will also be required to provide practical implementation pathways, indicative costs, risks, benefits and funding options associated with any recommended solution.

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

Section 6.8 – Expenditure from municipal funds.

Section 6.11 – Establishment and use of reserve funds.

The proposed transfer and expenditure can be accommodated through a budget amendment in accordance with the requirements of the Local Government Act 1995 and associated regulations.

FINANCIAL IMPLICATIONS

It is proposed that Council transfer \$150,000 from the Information Technology and Communications Reserve to fund the engagement of a suitably qualified telecommunications consultant.

Based on preliminary investigations, the estimated cost of the project is expected to be between \$100,000 and \$150,000 depending on the final scope and level of technical assessment required. A budget allocation of \$150,000 is recommended to ensure sufficient funding is available to undertake the project and accommodate specialist technical advice, stakeholder consultation, site investigations and contingency requirements.

The proposed expenditure is intended to support Council's investigation of potential long-term community benefits arising from .CC revenue, including the possible provision of free or substantially subsidised internet services to residents and businesses.

As the concept was raised during Council budget briefings after the 2026/27 Annual Budget had been substantially completed, Administration considered it more appropriate to bring forward a separate report seeking funding approval for the review, rather than making further significant amendments to the draft budget.

The review may also identify opportunities to secure external funding from Commonwealth telecommunications, regional development, emergency management and strategic infrastructure programs, potentially reducing any future financial contribution required from the Shire.

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 | Future telecommunications investment decisions are made without adequate evidence | Moderate | Independent business case and strategy |
| Reputation | Community expectations regarding free internet services exceed what is financially achievable | Moderate | Community consultation and transparent options assessment |
| Compliance | Future procurement decisions may be | Moderate | Independent review and market sounding |

| | | | |
|-------|--|----------|--|
| | challenged if not supported by an independent review | | |
| Fraud | Existing telecommunications services may not meet future community needs | Moderate | Long-term strategy and future demand modelling |

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) |

CONSULTATION

To date, preliminary discussions have occurred with relevant officers and Elected Members regarding opportunities to improve telecommunications services and utilise .CC revenue to deliver tangible community benefits.

The proposal has been informed by recent Council discussions regarding opportunities to utilise .CC revenue to deliver direct community benefits and improve telecommunications services across the Islands.

Community consultation will be a critical component of the project and will assist in identifying current service challenges, understanding future community needs, assessing the level of support for various service delivery models, and ensuring any future recommendations are informed by both technical analysis and community feedback.

Should Council support the proposal, the appointed consultant will undertake extensive consultation with:

- Residents;
- Businesses;
- Community organisations;
- Government agencies;
- Telecommunications providers; and
- Other key stakeholders.

Feedback obtained through the consultation process will help inform the development of the Telecommunications and Digital Connectivity Strategy 2045, the Universal Community Connectivity Business Case and any future recommendations presented to Council.

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

Council has previously expressed a desire to ensure the Cocos (Keeling) Islands community receives a tangible and enduring benefit from revenue generated through the .CC Top Level Domain.

Recent discussions have identified improved telecommunications services and the potential provision of free or substantially subsidised internet access as a possible mechanism to achieve this objective. However, telecommunications service delivery is a complex area involving significant financial, technical, governance and strategic considerations.

The proposed Telecommunications and Digital Connectivity Strategy 2045 and Universal Community Connectivity Business Case will provide Council with an independent, evidence-based assessment of current telecommunications services and future connectivity options for the Cocos (Keeling) Islands.

The review will assist Council in understanding the opportunities, costs, risks, benefits and implementation requirements associated with improving internet access for residents and businesses, including the potential use of .CC revenue to support future telecommunications initiatives.

The proposed transfer of \$150,000 from the Information Technology and Communications Reserve will provide sufficient funding to undertake the review and position Council to make informed decisions regarding telecommunications services and community connectivity over the next 10–20 years.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

- 1. NOTES COUNCIL'S PREVIOUS DISCUSSIONS REGARDING THE UTILISATION OF .CC TOP LEVEL DOMAIN REVENUE TO DELIVER TANGIBLE AND ENDURING BENEFITS TO THE COCOS (KEELING) ISLANDS COMMUNITY.**
- 2. APPROVES THE DEVELOPMENT OF A TELECOMMUNICATIONS AND DIGITAL CONNECTIVITY STRATEGY 2045 AND UNIVERSAL COMMUNITY CONNECTIVITY BUSINESS CASE.**
- 3. APPROVES THE TRANSFER OF \$150,000 FROM THE INFORMATION TECHNOLOGY AND COMMUNICATIONS RESERVE TO FUND THE ENGAGEMENT OF A SUITABLY QUALIFIED TELECOMMUNICATIONS CONSULTANT.**
- 4. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO UNDERTAKE A PROCUREMENT PROCESS FOR THE ENGAGEMENT OF A SUITABLY QUALIFIED CONSULTANT IN ACCORDANCE WITH THE SHIRE'S PROCUREMENT REQUIREMENTS.**
- 5. REQUESTS THE CHIEF EXECUTIVE OFFICER PROVIDE PERIODIC PROGRESS REPORTS TO COUNCIL DURING THE PROJECT AND A FURTHER REPORT UPON COMPLETION OF THE REVIEW OUTLINING THE CONSULTANT'S FINDINGS, RECOMMENDATIONS AND POTENTIAL IMPLEMENTATION OPTIONS.**

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 DRAFT SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026–2031

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.2.1.1. Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026-2031 [↓](#)

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

For Council to consider the draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 and proceed to community consultation.

BACKGROUND

The *Public Health Act 2016* establishes a shared responsibility between the Department of Health and local governments for protecting, promoting, and improving public health outcomes across Western Australia. This framework recognises that local governments play an important role in addressing local health risks and supporting community wellbeing through planning, prevention, and coordinated service delivery.

Under Part 5 of the Act, each local government is required to develop a local public health plan that is consistent with the State Public Health Plan. This requirement became mandatory from 4 June 2024, strengthening the focus on structured and consistent public health planning across all local government areas. The State Public Health Plan 2025–2030 is required to be published by the Chief Health Officer by June 2025, with all local governments required to have their own compliant plans in place by June 2026.

In response to these requirements, the Shire has prepared a draft Public Health Plan 2026–2031. The plan provides a structured approach to identifying local public health risks, priorities, and opportunities for improvement across the Shire of Cocos (Keeling) Islands.

Community consultation has been undertaken with residents, local organisations, businesses, and relevant stakeholders. Feedback received during this process has been considered in the development of the draft plan to ensure it reflects local conditions, community expectations, and priority health issues relevant to the islands.

The plan is intended to function as a living document. This means it is not fixed and will be reviewed regularly to ensure it remains relevant, responsive to emerging health challenges, and aligned with both State requirements and local community needs.

COMMENTS

Local public health plans form part of the broader Integrated Planning and Reporting (IPR) framework used by local governments to guide strategic decision-making and resource allocation.

In accordance with section 45(3) of the *Public Health Act 2016*, local public health plans may be integrated with a local government's Strategic Community Plan. This provides flexibility for local governments to align health priorities with existing strategic objectives, ensuring a coordinated and efficient approach to planning and delivery.

The public health planning framework supports Council in taking a preventative, risk-based, and evidence-informed approach to community health and wellbeing. It assists in identifying priority health areas, reducing preventable risks, and supporting long-term improvements in population health outcomes.

While integration with other strategic documents is encouraged, local governments are still required to prepare a stand-alone local public health plan. This ensures that public health considerations remain clearly identified, documented, and compliant with legislative requirements, while still being aligned with broader Council planning frameworks.

POLICY AND LEGISLATION IMPLICATIONS

Public Health Act 2016 (WA) – Section 45: Local Public Health Plans

- 1) A local government must prepare a local public health plan for its district
- 2) The plan must be consistent with the State Public Health Plan
- 3) The plan may be prepared in conjunction with the Strategic Community Plan under the *Local Government Act 1995* (s.5.56)

These requirements ensure alignment between State and local planning frameworks and reinforce the role of local government in delivering public health outcomes at the community level.

FINANCIAL IMPLICATIONS

At this stage, there are no direct financial implications associated with the adoption of the draft plan.

However, implementation of actions arising from the Public Health Plan may require future consideration through the Shire’s annual budget and long-term financial planning processes. Any resource implications will be assessed as part of standard Council budgeting and prioritisation processes.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|----------------------|--|--|--|
| Financial | Potential future costs associated with implementing actions arising from the Public Health Plan. | 9 (Moderate) | Managed through future budget planning and prioritisation within Council’s Long Term Financial Plan. |
| Reputation | Risk of community concern if public health priorities are not adequately addressed or consulted on. | 6 (Low–Moderate) | Undertake public consultation and ensure transparent communication of plan objectives and outcomes. |
| Compliance | Risk of non-compliance with Public Health Act 2016 if plan is not adopted or maintained in accordance with legislative requirements. | 8 (Moderate) | Ensure timely adoption of plan and alignment with State Public Health Plan requirements. |
| Fraud | Low risk associated with plan development; potential procurement or implementation risks during future project delivery stages. | 4 (Low) | Apply standard Shire procurement policies, governance controls, and audit processes. |

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 draft Public Health Plan 2026–2031 provides a structured and legislatively compliant framework for the Shire to meet its obligations under the *Public Health Act 2016*.

The plan strengthens Council’s ability to identify and respond to local health priorities while aligning with State requirements and the Shire’s strategic planning framework. Proceeding to community consultation will ensure the plan is further refined based on community input prior to final consideration and adoption.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1) ACCEPTS THE DRAFT SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026–2031 FOR THE PURPOSE OF COMMUNITY CONSULTATION; AND**
- 2) AUTHORISES THE DRAFT PLAN TO BE ADVERTISED FOR PUBLIC COMMENT PRIOR TO ITS FINAL CONSIDERATION AND ADOPTION BY COUNCIL.**



SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN

2026 – 2031

Consultation Draft Strategy



This document is available in alternative formats, such as large print, digital, etc. upon request, and on the Shire's website at <https://shire.cc/en/>

Table of Contents

Message from the Shire President

Executive Summary

1.0 Introduction

2.0 Health and Wellbeing in the Indian Ocean Territory

3.0 Developing the Shire's Public Health Plan

4.0 The Shire's Role in Public Health and Wellbeing

5.0 Links to the Shire's Community and Business Plans

6.0 Strategies and Pillars

7.0 Strategies / Action Plan Matrix

8.0 Evaluation, Monitoring & References

Message from the Shire President

Welcome to the Shire's Public Health Plan. This represents a major milestone for our local government as the inaugural five-year health strategy developed by the Shire of Cocos (Keeling) Islands.

Ensuring our community needs are met requires seamless collaboration between the Federal Government, the Indian Ocean Territories (IOT) Administration, and Local Government, as each tier provides distinct services and infrastructure. Within this collaborative framework, the Shire retains direct oversight of issues affecting our immediate local areas. Minimising the impacts of public health hazards across our islands therefore demands a highly unified, coordinated approach.

Life expectancy in Australia ranks among the highest globally—thanks to historical advancements in infectious disease control, hygiene, sanitation, medical care, and safer environmental conditions—the challenges we face have evolved. Today, chronic non-communicable conditions, including heart disease, stroke, and various cancers, have emerged as the leading causes of avoidable mortality for Western Australians.

The Council of the Shire of Cocos (Keeling) Islands is deeply committed to protecting and promoting the health of both our residents and visitors. This Public Health Plan 2026 – 2031 explicitly identifies our local health needs and establishes Council's core priority areas for the next five years.

To prevent these public health dilemmas, the Shire takes active measures by integrating health considerations directly into urban planning and community services. We focus on creating environments that facilitate physical activity, support access to affordable and healthy food, emphasise shade and sun protection, uphold our statutory health protection duties, and design the built environment to reduce injury risks.

Our Strategic Community Plan serves as the foundational blueprint for meeting the current and future aspirations of our community. Reviewed on a regular basis, it provides the overarching framework that guides our funding and resource allocations.

Executive Summary

The purpose of this Public Health Plan (PHP) is to protect, improve, and promote the health and wellbeing of all residents and visitors across the Shire of Cocos (Keeling) Islands. Developed using an evidence-based framework, this plan acknowledges and responds to the unique environmental and geographical dynamics that shape life on our islands.

The establishment of this strategy relied on an extensive consultation process designed to align existing municipal priorities with community needs. This included working directly with Shire staff to isolate local public health risks, gathering advice from key institutional stakeholders regarding the challenges facing their clients, and integrating localised health data.

Through this comprehensive process, 14 distinct public health priorities were identified:

- Promoting the localised cultivation and consumption of healthy food.

- Enhancing food security and ensuring reliable access to high-quality fruit and vegetables.
- Mitigating coastal impacts and preventing flooding risks on Home Island.
- Safeguarding drinking water quality in close partnership with the Water Corporation.
- Advocating for improved transport links to the islands and enhanced transit between the two primary islands, particularly during evening hours, to support social and physical activities and foster respectful relationships between residents.
- Advocating for enhanced general medical and mental health services.
- Establishing designated smoke-free zones within local parks and outdoor public areas.
- Creating targeted programs and activities for young people to alleviate boredom and encourage meaningful social connections.
- Improving and expanding recreational facilities to ensure all community members have access to physical activity opportunities.
- Raising community awareness regarding the health impacts associated with smoking, vaping, and substance use.
- Providing lighting infrastructure on public ovals to facilitate nighttime games, sports, and community activities.
- Seeking funding and advocating for more adequate, sustainable housing infrastructure on both islands.
- Upgrading and maintaining dedicated walking tracks.
- Continuing to manage localised environmental risks, specifically white ant (termite) activity in buildings and community wasp encounters.

To address these 14 priorities, targeted strategies and action statements have been mapped across three core strategic pillars: Environmental Health Protection, Chronic Disease Prevention, and Enhanced Community Lifestyle. Each action statement is directly linked to performance indicators to ensure transparent monitoring. The Shire of Cocos (Keeling) Islands is dedicated to fostering a healthy, sustainable environment. Every Shire department contributed to the development of this plan and will remain actively involved in executing the Public Health Plan 2026 – 2031.

Acknowledgements: The Shire of Cocos (Keeling) Islands extends its sincere appreciation to the internal and external individuals, community members, and partner organisations whose input and support were vital to the development of this Plan.

1.0 Introduction

1.1 What is Public Health?

As defined under Western Australia's *Public Health Act 2016*, public health focuses on the wider health and wellbeing of the collective community. It represents:

"...the combination of safeguards, policies and programs designed to protect, maintain, promote and improve the health of individuals and their communities and to prevent and reduce the incidence of illness and disability." (State Public Health Plan for Western Australia, 2019)

This plan is a statutory requirement under the *Public Health Act 2016*. It outlines how our local government will address community needs by focusing heavily on promoting, protecting, and improving health outcomes while actively working to prevent disease.

By evaluating baseline health data and incorporating stakeholder and community feedback, this plan establishes clear municipal priorities. The Shire of Cocos (Keeling) Islands Public Health Plan 2026 – 2031 will guide the Shire's health agenda over the next five years, operating under a social model of health to protect and improve community wellbeing.

1.2 Objectives

- **Promote:** Foster strong, connected communities and healthier, more supportive environments.
- **Prevent:** Reduce the systemic burden of chronic disease, communicable disease, and injury.
- **Protect:** Safeguard against public and environmental health risks, effectively manage emergencies, mitigate the impacts of disasters, and lessen the health implications of climate change.
- **Enable:** Bolster public health systems and workforce capabilities, while leveraging strategic partnerships to support long-term health and wellbeing.

2.0 Health and Wellbeing in the Indian Ocean Territory

2.1 Self-Reported Risk Factors

Modifiable lifestyle factors are critical due to their direct relationship with preventable, chronic conditions. Proactively managing these risk factors can substantially lower the incidence and severity of chronic disease across the territory.

In 2009, Western Australia's continuous Health and Wellbeing Surveillance System (HWSS) captured baseline public health risk factors within the Indian Ocean Territory for adults (aged 16 and over) and children (aged 15 and under):

- **Vegetable Consumption:** More than four in five adults (85.6%) and two in five children (41.9%) did not consume the recommended daily serves of vegetables.

- Fruit Consumption: Nearly half of the adult population (45.4%) and approximately one in three children (29.5%) fell short of the recommended daily fruit intake.
- Alcohol Use: Nearly half of the adults (44.8%) who consumed alcohol did so at levels that risked long-term harm.
- Physical Inactivity: More than half of all adults (56.3%) and nearly half of all children (44.2%) did not engage in sufficient physical activity. The adult inactivity rate was significantly higher than the Western Australian state average (48.3%).
- Hypertension: One in five adults (21.9%) reported living with high blood pressure, a proportion significantly higher than the state average (17.0%).
- Obesity: One in three adults (33.1%) and 8.1% of children recorded height and weight measurements classifying them as clinically obese.

While certain risk factors across the Territory closely mirrored broader state trends without statistically significant variances, their prevalence remains a priority for local intervention because these behaviours represent highly modifiable risk factors for chronic conditions.

2.2 Socioeconomic Index for Areas (SEIFA)

The Australian Bureau of Statistics' Socioeconomic Index for Areas (SEIFA) measures the relative level of socio-economic advantage or disadvantage within a community based on metrics such as income, educational attainment, and unemployment rates. The index is structured around a national average score of 1,000; lower scores indicate higher levels of relative disadvantage, while higher scores indicate a relative lack of disadvantage.

| Metric Indicator | Shire of Cocos (Keeling) Islands Value |
|---------------------------------------|--|
| Index of Advantage/Disadvantage Score | 994 |
| Rank within Australia | 395 |
| Rank within Western Australia | 83 |

Socio-economic advantage is defined by access to material and social resources, alongside the capacity to participate actively in society. Conversely, disadvantage incorporates a range of Census-derived characteristics; a low SEIFA score typically reflects factors such as higher unemployment, lower household incomes, a higher proportion of residents with limited English proficiency, lower formal qualification rates, or a higher density of single-parent families.

A high score on the index does not automatically imply a high level of absolute advantage, but rather a distinct absence of disadvantage. Public health research consistently establishes a link between lower SEIFA scores and poorer health outcomes. While the overall ranking for the Shire of Cocos (Keeling) Islands sits relatively close to the national average, the baseline score of 994 confirms that pockets of distinct socio-economic disadvantage exist within the local government area. These

localised variations must be carefully considered when planning public health and wellbeing interventions.

3.0 Developing the Shire's Public Health Plan

Public health delivery operates across three core functional components:

- **Health Protection:** The regulatory management of human environments and behaviours to safeguard health. This includes preventing, identifying, and managing outbreaks of communicable diseases, alongside minimising health risks within the built environment.
- **Health Promotion:** The process of empowering individuals and communities to increase control over, and improve, their own health. Examples include targeted public education campaigns (such as smoke-free initiatives), falls-prevention programs, and physical activity strategies.
- **Disease Prevention:** Direct interventions designed to reduce the incidence and prevalence of disease or injury. Examples encompass infant and child health screenings, the enforcement of rigorous food safety programs, and national cancer screening registries.

The development of this Plan was further informed by complementary corporate strategies that support community wellbeing, including the Shire's Disability Access and Inclusion Plan, Positive Ageing Plan, and Local Planning Scheme.

The formulation of the PHP relied on data analysis, localised research, broad community and stakeholder engagement, and strategic priority setting. The foundational steps included:

- Project planning and scoping.
- Data analysis and strategic review.
- Evaluation of demographic profiles and SEIFA data.
- Review of existing Shire plans, local laws, and corporate policies.
- Assessment of current and emerging global, national, and state health priorities.
- Analysis of localised historical complaint and environmental health data.
- Community and stakeholder consultation.
- Establishment of long-term evaluation and monitoring strategies.

3.1 Consultation Framework

Community Survey: Distributed in both English and Cocos Malay to ensure total accessibility, made available to all residents in hard copy and online via the Shire's website.

Stakeholder Survey: Administered to key government and non-government agencies operating within the health, social services, and community wellbeing sectors, including the Indian Ocean Territories (IOT) Administration, the Cocos Keeling Islands Community Resource Centre (CRC), the Cocos (Keeling) Islands Police Service, and Cocos (Keeling) Islands Health Services.

3.2 Priority Setting

A dedicated risk matrix was utilised to determine the strategic priorities and core focus areas of the final document. Shire staff formulated corresponding strategies and operational actions based on this research and consultation, ensuring alignment with the Shire's overarching community vision. The draft PHP 2026 – 2031 is presented to Council for formal consideration and adoption.

4.0 The Shire's Role in Public Health and Wellbeing

Local governments hold critical regulatory enforcement responsibilities regarding health protection, mandated under state legislation including the *Public Health Act 2016*, the *Building Act 2011*, and the *Food Act 2008*, alongside all associated subsidiary regulations and standards.

Shire personnel execute a broad range of direct operational roles, including the delivery of public health education, sport and recreation programming, the maintenance of public parks and transport infrastructure, food safety monitoring, potable and recreational water quality sampling, vector control to mitigate mosquito-borne diseases, and tobacco and vaping compliance activities. Concurrently, broader local government functions, such as statutory land-use planning, exert a significant indirect impact on public health outcomes.

While Council is dedicated to protecting and promoting community health, it recognises that public health is a whole-of-government responsibility. Although the Shire acts as the primary facilitator of this Plan, successful implementation depends on sustained collaboration with all sectors of government, local service providers, community organisations, and the public. This collective approach is essential to positively influence health outcomes for residents, workers, and visitors across the territory. It must also be noted that localised budgetary parameters will naturally dictate the scale and pace at which certain identified programs and activities can be operationally deployed by Council.

5.0 Links to the Shire's Community and Business Plans

The Shire of Cocos (Keeling) Islands operates within a Strategic Planning Framework aligned with the Western Australian Department of Local Government's Integrated Planning and Reporting (IPR) Framework. This structure comprises a Strategic Community Plan, a Corporate Business Plan, and a supporting suite of Informing Strategies.

The Shire's Strategic Community Plan captures the community's long-term aspirations and future vision, established through extensive community engagement. This overarching plan organises community outcomes into four core pillars:

- **Environmental:** The community expresses a profound connection to the natural habitat—specifically our marine environments, foreshores, and beaches—while identifying coastal erosion and tidal inundation as critical areas of environmental concern.

- Cultural: Residents express deep pride in the unique heritage, cultural tapestry, and diversity of the islands, desiring expanded recognition and preservation of Cocos (Keeling) Islands' history through education, oral storytelling, and cross-cultural initiatives.
- Social: The community emphasises the importance of fostering a cohesive, safe, and positive environment to live and conduct business, acknowledging the essential role played by local community groups and volunteer networks.
- Economic: The community notes the vital importance of local education, professional training, schools, Shire-sponsored capacity building, and apprenticeships in driving economic sustainability and local employment opportunities.

The Corporate Business Plan operates in parallel with the Strategic Community Plan, translating community aspirations into specific operational commitments and deliverables. Within this Integrated Planning and Reporting context, the Public Health Plan 2026 – 2031 serves as a key Informing Strategy, ensuring that health priorities directly inform corporate resource allocations and financial investments.

6.0 Strategies and Pillars

At the State and Territory level, the Department of Health focuses primarily on the regulation and management of environmental risks within the natural and built environments that influence community safety. These areas encompass food safety, water quality assurance, asbestos management, tobacco control, safe chemical and pesticide applications, communicable disease surveillance, emergency management, and vector control.

In tandem, environmental regulatory frameworks govern broader impacts on public health, including noise pollution control, air quality monitoring, waste management practices, and macro-environmental factors such as climate change adaptation, sustainability, and biodiversity protection.

To protect and enhance community health at the local level, the Shire focuses its strategic delivery across two core operational tracks:

- **Healthy Built and Natural Environments:** The Shire is committed to developing neighbourhoods and public spaces that intrinsically promote positive health outcomes. This includes supporting safe local housing, robust waste management, high-quality recreational spaces, active dual-use transport paths, and advocating for enhanced local food security.
- **Community Safety, Health, and Wellbeing:** The Shire works to protect community safety and empower individuals by facilitating mental health partnerships, supporting targeted substance misuse campaigns, maintaining robust local disaster recovery frameworks, and championing the stability of clinical infrastructure.

7.0 Strategies / Action Plan Matrix

| Strategy | Action Statement | Prevent | Expected Outcome | Time Frame | Shire's Role |
|----------------------------------|---|-------------------------------------|---|------------|-----------------------------------|
| Food Safety | Continue and expand the current food safety education program and provide food proprietors with a range of tools and training options to increase skills, knowledge, and understanding of 'best practice' food safety management techniques through face-to-face onsite training, group workshops, educational brochures, and online courses. | Foodborne illnesses | Food premises provide high-quality food to ensure the Shire's reputation as a desired visitor destination; positive relationships with food premises proprietors. | Ongoing | Lead |
| Healthy Eating | Educate the community about the benefits of growing fresh food locally and consuming a healthy diet; work towards developing environments that are conducive to healthy eating. | Poor nutrition | Increase health literacy among residents to create an educated community understanding the benefits of consuming a healthy diet. | Ongoing | Support State & Federal campaigns |
| Pest & Vector Control | Support an effective pest and vector control program with a focus on community education and capacity building. | Public & environmental health risks | Minimise the impact of mosquito-borne disease in the community by applying physical, chemical, cultural, and biological control management strategies. | Ongoing | Partner / Advocate |

| | | | | | |
|----------------------------------|---|---|---|---------|--------------------|
| Pest & Vector Control | Develop and implement a 'Wasp Management Plan' in consultation with members of the community and Commonwealth Agencies to identify high-risk areas and inform treatment strategies. Conduct stakeholder consultations and review the plan annually. | Wasp attacks | A 'Wasp Management Plan' that addresses local risks to prevent nuisance; mapped notifications and analysed complaints to enable trend analysis and identify "at risk" localities, reducing overall incidents. | Ongoing | Partner / Advocate |
| Pest & Vector Control | In conjunction with key stakeholders, develop and implement a 'White Ant Management Plan' to identify high-risk buildings and inform structural treatment strategies. | Structural damage to buildings | Provision of safe housing; prevention of structural injury and damage during a high-wind event. | Ongoing | Partner / Advocate |
| Built Environment | Ensure land tenure is maintained and that sufficient housing is available for the local population on both islands. | Homelessness, overcrowding, and substandard living accommodation | Adequate, safe housing for island residents. | 5 years | Advocate |
| Provision of Shade | Integrate adequate shade provision into relevant Council documents and policies; secure execution funding via budget allocations and grants. | Skin cancer | Promote sun-safe environments that reduce ultraviolet radiation (UVR) in the community and workplace; maintain and increase baseline shade fixtures. | 5 years | Lead / Advocate |
| Active Living | Activate people of all ages by supporting local clubs, delivering a diverse range of programs, providing lighting to outdoor ovals to promote nighttime games, and seeking grant funding or corporate sponsorships. | Chronic conditions (cancer, cardiovascular disease, diabetes, poor mental health) | A healthy and happy community participating in recommended levels of physical activity. | Ongoing | Partner |

| | | | | | |
|----------------------------------|---|--|---|---------|-----------------|
| Active Living | Implement connected, safe footpaths and cycleways throughout the Shire; secure funding via grants/sponsorships and establish initiatives supporting long-term pathway usage. | Inactivity-related risks (obesity, poor nutrition, alcohol, and tobacco use) | Delivery of safe transport infrastructure supporting active transit and community movement. | 5 years | Lead |
| Active Living | Advocate for better transport links between the two major islands, particularly during evening hours, to encourage shared social and physical activities between the residents of both islands. | Isolation and cultural/geographical disconnection | Respectful connections between island populations that foster a better mutual understanding of diverse cultures. | Ongoing | Lead / Advocate |
| Active Living | Create targeted programs and activities for young people to alleviate boredom and encourage meaningful social connections. | Youth boredom and associated antisocial risks | Active and engaged local youth demographics; stronger community bonds. | Ongoing | Lead |
| Asbestos (ACM) Management | Continue implementing the Asbestos Management Plan for Council assets and waste facilities; identify priority ACM settings (e.g., home renovations), provide safety information, and coordinate with Commonwealth representatives for licensed mainland disposal. | Asbestos-related illness | Sustainable and permanent disposal of dangerous ACM products off-island via mainland logistics pipelines. | 5 years | Partner |
| Waste Management | Develop a 5-year waste management strategy for the Shire, reviewing disposal practices to ensure modern service delivery with a focus on composting, recycling, and reuse. | Groundwater contamination and pollution | Provide leadership and operational resources to ensure safe, environmentally considerate solid waste collection frameworks. | Ongoing | Lead |

| | | | | | |
|-----------------------------|---|---|--|---------|---------|
| Tobacco & Vaping | Support initiatives aimed at smoking and vaping cessation; align with federal and state public education campaigns at the local level. Seek grant funding to raise awareness of smoke-free zones. | Chronic disease and respiratory illness | Create smoke- and vape-free environments; reduce community exposure to second-hand smoke. | 5 years | Partner |
| Tobacco & Vaping | Continue to monitor and enforce compliance with the Tobacco Control Amendment Act 2009 across alfresco areas and enclosed public spaces; investigate expanding designated smoke-free zones via Local Laws. | Chronic disease and long-term preventable illness | Improved statistical respiratory health indicators locally; strong regulatory compliance by individuals and businesses. | 5 years | Partner |
| Substance Misuse | Develop a management strategy to promote responsible alcohol consumption; enhance population health data collection/analysis, and foster partnerships with key agencies to enable delivery. | Alcohol-related harm, injuries, illicit drug use, and pharmaceutical misuse | Optimise community mental health profiles; protect community safety and prevent substance-induced trauma. | Ongoing | Partner |
| Mental Health | Identify, eliminate, and manage mental health hazards across municipal and community environments in consultation with field experts. | Psychological hazards and systemic stress | Prevent psychiatric harm and protect long-term mental wellbeing across all age cohorts. | Ongoing | Partner |
| Emergency Management | Review and refine Emergency Management plans in conjunction with government and non-government emergency services to ensure coordinated responses; establish Shire operational recovery procedures and maintain committee representation. | Disaster impacts and emergency infrastructure failure | Proactive emergency planning and preparation that mitigates or contains acute public health risks during an emergency situation. | Ongoing | Partner |

| | | | | | |
|-----------------------------|---|--|---|---------|---------|
| Emergency Management | Identify vulnerable demographic cohorts at risk due to the acute effects of heatwaves, cyclones, flooding, and other natural disasters; distribute treasured preparedness information. | Negative disaster-exposure impacts on vulnerable residents | Protect lives; provide targeted, highly accessible emergency information formatted to the specific needs of at-risk groups. | Ongoing | Lead |
| Emergency Management | Develop a clear positioning framework regarding the Shire's explicit roles and responsibilities in the event of an emergency, building strategic partnerships with key agencies and groups. | Fragmented emergency responses | Contain public health risks quickly through a highly coordinated, multi-agency emergency response framework. | Ongoing | Lead |
| Climate Change | Implement mitigation and adaptation strategies to address local environmental vulnerabilities (flooding, sea-level rise, coastal erosion) while reducing the Shire's corporate environmental footprint. | Long-term climate-induced public health risks | Provide health protection for the community and build resilient local public infrastructure. | 5 years | Partner |

8.0 Evaluation, Monitoring & References

Evaluation and Monitoring: The Shire's Public Health Plan 2026 – 2031 will be formally reviewed on an annual basis. Progress reports will be prepared systematically in alignment with the evaluation framework outlined within this Action Plan and submitted to Council for review, tracking, and continuous strategy alignment.

References

- WA Public Health Act Handbook for Local Government March 2024, Public and Aboriginal Health Division, Department of Health of Western Australia.
- State Public Health Plan 2025–2030 (SPHP) for Western Australia.
- State Public Health Plan for Western Australia, 2019.
- Australian Bureau of Statistics (ABS) 2021 Census of Population and Housing.
- Environmental Health Risk Scoping for Indian Ocean Territories, Ryan James, Department of Health WA.

Strategic Implementation Notes

- Regularly update health status profiles within review reports to accommodate any new public health priorities or shifting objectives, incorporating data-related suggestions raised during future public submissions.
- Continue active partnerships with regional mental health bodies to discuss and advocate for the systematic integration of localised mental health indices in upcoming iterations of the State Public Health Plan.
- Partner with relevant law enforcement and health agencies to address and include localised priorities targeting the prevention of illicit drug use and pharmaceutical misuse.
- Ensure that future interim implementation plans incorporate:
 - Measurable statistical targets, where possible.
 - An action plan that delivers actionable, short-term outcomes.
- Absolute clarification regarding the exact scope of programs the local government can operationally implement to support the core objectives.
- Develop and maintain clear, accessible reference materials mapping exactly what health services are available to partner with local government, explicitly outlining the structural roles and operational expectations of the IOT Administration, State Government, and Local Government when it relates to regional public health execution.

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 BUDGET 2026/2027

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.1.1. Budget 2026/27 [↓](#)
- 10.3.1.2. 2026/2027 Fees and Charges (non Waste) [↓](#)
- 10.3.1.3. 2026/2027 Fees and Charges (Waste) [↓](#)

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

For Council to consider and adopt the proposed budget for Municipal, Trust and reserve funds for the 2026/27 financial year, together with supporting documentation, including imposition of rates and minimum payments, adoption of fees and charges, setting of elected members fees for the year and other consequential matters arising for the budget papers.

BACKGROUND

The attached proposed budget is a balanced budget. The Budget document has been prepared in accordance with the *Local Government Act 1995 (WA) (CKI)*. *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Key Points

The proposed 2026/27 Budget has been developed based on knowledge that was available in May/June 2026. It is generally recognised that circumstances change over time and, accordingly, some of the items included in, or excluded from, the Budget will require amending during the financial year.

Considering the level of uncertainty referred to above, Officers have adopted a relatively conservative approach when developing the proposed Budget.

In order to balance the budget Officers have incorporated an overall rate increase of 3.5%. The Shire invited comments from the public regarding this level of rate increase and received no responses.

Potential increases to the value of the Shire's rating base would generate an increase in the Shire's overall rating income in excess of this figure.

The proposed budget has been developed with no significant change to its current level of service delivery. A small number of additional staff resources have been included in the proposed budget to address gaps in the current level of activity currently provided by the Shire.

Capital Budget

Officers are proposing a Capital Budget for 2026/27 of \$5,110,114.

The main features of the Shire's proposed 2026/27 Capital Program are included as an addendum to the attached Budget Papers.

Officers note that the Capital Program Budget is discussed, debated and revised prior to the Budget being adopted. Budgets are developed based on information that is known 'at the time' and, accordingly, budget variances invariably arise throughout the Budget Year.

Officers report on specific items within the Capital Budget throughout the financial year and typically seek to realign budgets within the overall capital program during the year (and sometimes add in new projects by repurposing agreed budgets).

Where this occurs, Officers propose to highlight this in the monthly financial reporting to Council.

However, where this results in an increase to the overall Capital Program Officers will seek Council approval first.

Fees and Charges

The Shire received no responses to its Public Notice of the Proposed Fees and Charges for 2026/27.

However, officers have since identified that a higher increase is warranted for the Dry Hire of its Plant and Equipment to recognise the additional cost and risk this activity exposes the Shire to.

The Proposed Fees and Charges include an increase of around 3.5% for the major Fees and Charges, with a higher increase for the Dry Hire of its Plant and Equipment.

Budget Variations and Materiality Thresholds

Officers recommend the Shire maintains its materiality figures for 2026/27 budget variations to be the greater of \$50,000 and 10%.

POLICY AND LEGISLATION IMPLICATIONS

This Budget has been prepared in accordance with *the Local Government Act 1995 (WA) (CKI)*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

FINANCIAL IMPLICATIONS

The proposed Budget is a balanced budget for the 2026/27 financial year.

STRATEGIC IMPLICATIONS

The Shire of Cocos (Keeling) Islands Strategic Plan 2022-37 includes:

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 utilising resources to meet legislative requirements and community expectations.

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|---------------|--|-----------------------------------|--|
| Financial | The budget does not materially reflect actual income and expenditure | Moderate (5) | The budget has been developed with reference to current income and expenditure levels. |
| Reputation | The budget does not reflect community aspirations and priorities. | Moderate (8) | The budget has been developed to continue to align with Shire strategic documents. |
| Compliance | The Budget does not comply with requirements. | Moderate (6) | Budget preparation follows previous, compliant, procedures. |

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

Absolute Majority

CONCLUSION

Officers submit the Shire’s 2026/27 Annual Budget for adoption as required under S6.2 of the *Local Government Act 1995 (WA) (CKI)*.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. PURSUANT TO SECTION 6.2 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND PART 3 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT THE 2026/27 BUDGET, INCLUDING THE STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE, STATEMENT OF CASH FLOWS, STATEMENT OF FINANCIAL ACTIVITY, SUPPORTING NOTES TO AND FORMING PART OF THE STATUTORY BUDGET, CAPITAL EXPENDITURE AND TRANSFERS TO/FROM RESERVE FUNDS FOR THE YEAR ENDING 30 JUNE 2027 AS DETAILED IN ATTACHMENT 10.3.1.1
2. PURSUANT TO SECTIONS 6.32, 6.34, 6.35, 6.37 AND 6.38 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND REGULATION 54 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT THE 2026/27 GENERAL RATE AND MINIMUM PAYMENT FOR THE SHIRE OF COCOS (KEELING) ISLANDS AS FOLLOWS:

| | GENERAL RATE | MINIMUM PAYMENT |
|-----------------------|--------------|-----------------|
| | \$ | \$ |
| GRV GENERAL DEVELOPED | 0.10873 | 870 |
| GRV VACANT LAND | 0.21580 | 950 |
| GRV BUSINESS | 0.12161 | 870 |

3. PURSUANT TO THE PROVISIONS OF THE *WASTE AVOIDANCE AND RESOURCE RECOVERY ACT 2007* PART 6, DIVISION 3, SECTION 67:
 - A) LEVY A WEEKLY CHARGE OF \$650 IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY; AND
 - B) APPLY A WEEKLY PENSIONER DISCOUNT RATE IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY OF \$415 FOR A SINGLE PENSION HOUSEHOLD AND \$435 FOR A COUPLE PENSION HOUSEHOLD; AND
 - C) LEVY A MINIMUM WEEKLY CHARGE OF \$3,260 IN RESPECT OF THE REMOVAL OF THE CONTENTS ON ONE 240L REFUSE BIN FROM A COMMERCIAL AND/OR PUBLIC AGENCY PROPERTY

NOTING THAT ADDITIONAL BINS WILL RESULT IN ADDITIONA CHARGES.
4. RATES INSTALMENTS
ENDORSE THE DUE DATES FOR PAYMENTS OF INSTALMENT OPTIONS AS:
 - A) A ONE (1) INSTALMENT OPTION – FRIDAY 25 SEPTEMBER 2026
 - B) FOUR (4) INSTALMENTS OPTION:
 - FIRST INSTALMENT : FRIDAY 25 SEPTEMBER 2026
 - SECOND INSTALMENT: FRIDAY 11 DECEMBER 2026
 - THIRD INSALTMENT: FRIDAY 19 FEBRUARY 2027
 - FOURTH INSTALMENT: MONDAY 26 APRIL 2027

5. INSTALMENT ADMINISTRATION FEE

PURSUANT TO SECTIONS 6.45 AND 6.50 OF *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND REGULATION 67 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT AN INSTALMENT ADMINISTRATION CHARGE WHERE THE OWNER HAS ELECTED TO PAY RATES (AND SERVICE CHARGES) BY WAY OF AN INSTALMENT OPTION OF \$5 FOR EACH INSTALMENT AFTER THE INITIAL INSTALMENT IS PAID, BEING \$15 FOR THE YEAR;

6. INSTALMENT INTEREST

PURSUANT TO REGULATION 68 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT AN INSTALMENT INTEREST RATE OF 5.5% WHERE THE OWNER HAS ELECTED TO PAY RATES AND SERVICE CHARGES THROUGH AN INSTALMENT OPTION;

7. PENALTY INTEREST

PURSUANT TO SECTIONS 6.51(1) AND 6.51(4) OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND REGULATION 70 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT AN INTEREST RATE OF 7% PER ANNUM FOR RATES AND CHARGES THAT REMAIN UNPAID AFTER BECOMING DUE AND PAYABLE;

8. ELECTED MEMBERS FEES AND ALLOWANCES

PURSUANT TO SECTION 5.99 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, RESOLVES TO SET THE ANNUAL ATTENDANCE FEE FOR ALL COUNCILLORS TO \$7,500 AND THE SHIRE PRESIDENT'S ALLOWANCE TO \$7,500 FOR THE 2026/27 FINANCIAL YEAR.

9. FEES AND CHARGES

PURSUANT TO SECTION 6.16 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, ADOPTS THE FEES AND CHARGES SET OUT IN ATTACHMENT 10.3.1.2 AND 10.3.1.3 TO TAKE EFFECT 1 JULY 2026.

10. MATERIAL VARIANCES FOR 2026/27 FINANCIAL YEAR

PURSUANT TO REGULATION 35(5) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, ADOPTS THE LEVEL TO BE USED IN THE MONTHLY STATEMENTS OF FINANCIAL ACTIVITY IN 2026/27 FOR REPORTING MATERIAL VARIANCES TO BE THE GREATER OF:

A. 10%; OR

B. \$50,000

SHIRE OF COCOS (KEELING) ISLANDS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

| | |
|-----------------------------------|----|
| Statement of Comprehensive Income | 2 |
| Statement of Cash Flows | 3 |
| Statement of Financial Activity | 4 |
| Index of Notes to the Budget | 5 |
| Schedule of Fees and Charges | 23 |

SHIRE'S VISION

Working together to advance our islands

SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|------|-------------------|-------------------|-------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 565,851 | 553,261 | 539,316 |
| Grants, subsidies and contributions | | 6,329,249 | 5,728,537 | 5,573,260 |
| Fees and charges | 13 | 768,796 | 733,000 | 1,095,796 |
| Interest revenue | 9(a) | 420,000 | 405,650 | 320,000 |
| Other revenue | | 5,528,000 | 5,446,157 | 3,028,000 |
| | | 13,611,896 | 12,866,605 | 10,556,372 |
| Expenses | | | | |
| Employee costs | | (5,059,068) | (3,808,716) | (4,439,210) |
| Materials and contracts | | (3,446,092) | (1,899,545) | (3,413,550) |
| Utility charges | | (289,787) | (217,919) | (69,787) |
| Depreciation | 6 | (1,965,875) | (1,748,076) | (1,505,875) |
| Finance costs | 9(c) | (500) | (825) | (500) |
| Insurance | | (190,324) | (141,466) | (190,324) |
| Other expenditure | | (1,301,021) | (725,000) | (1,001,021) |
| | | (12,252,667) | (8,541,547) | (10,620,267) |
| | | 1,359,229 | 4,325,058 | (63,895) |
| Capital grants, subsidies and contributions | | 500,000 | 750,000 | 750,000 |
| | | 500,000 | 750,000 | 750,000 |
| Net result for the period | | 1,859,229 | 5,075,058 | 686,105 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | 1,859,229 | 5,075,058 | 686,105 |

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

**SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027**

| | | 2026/27 | 2025/26 | 2025/26 |
|---|------|-------------------|-------------------|-------------------|
| | Note | Budget | Actual | Budget |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 565,851 | \$ 553,261 | \$ 539,316 |
| Grants, subsidies and contributions | | 6,329,249 | 5,728,537 | 5,573,260 |
| Fees and charges | | 768,796 | 733,000 | 1,095,796 |
| Interest revenue | | 420,000 | 405,650 | 320,000 |
| Other revenue | | 5,528,000 | 5,446,157 | 5,528,000 |
| | | 13,611,896 | 12,866,605 | 13,056,372 |
| Payments | | | | |
| Employee costs | | (5,059,068) | (3,808,716) | (4,439,210) |
| Materials and contracts | | (3,446,092) | (1,899,545) | (3,413,550) |
| Utility charges | | (289,787) | (217,919) | (69,787) |
| Finance costs | | (500) | (825) | (500) |
| Insurance paid | | (190,324) | (141,466) | (190,324) |
| Other expenditure | | (1,301,021) | (725,000) | (1,001,021) |
| | | (10,286,792) | (6,793,472) | (9,114,392) |
| Net cash provided by operating activities | 4 | 3,325,104 | 6,073,133 | 3,941,980 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (3,335,978) | (957,430) | (1,383,077) |
| Payments for construction of infrastructure | 5(b) | (1,774,136) | (145,855) | (1,617,420) |
| Payments for intangible assets | 5(c) | 0 | 0 | (78,420) |
| Capital grants, subsidies and contributions | | 500,000 | 750,000 | 750,000 |
| Proceeds from sale of property, plant and equipment | 5(a) | 0 | 30,000 | 30,000 |
| Net cash (used in) investing activities | | (4,610,114) | (323,285) | (2,298,917) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Payments for principal portion of lease liabilities | 7 | (5,855) | (12,908) | (12,908) |
| Net cash (used in) financing activities | | (5,855) | (12,908) | (12,908) |
| Net increase (decrease) in cash held | | (1,290,865) | 5,736,940 | 1,630,155 |
| Cash at beginning of year | | 15,805,128 | 10,068,188 | 9,768,041 |
| Cash and cash equivalents at the end of the year | 4 | 14,514,263 | 15,805,128 | 11,398,196 |

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

SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| General rates | 534,131 | 523,461 | 509,516 |
| Rates excluding general rates | 31,720 | 29,800 | 29,800 |
| Grants, subsidies and contributions | 6,329,249 | 5,728,537 | 5,481,923 |
| Fees and charges | 768,796 | 733,000 | 1,095,796 |
| Interest revenue | 420,000 | 405,650 | 320,000 |
| Other revenue | 5,528,000 | 5,446,157 | 4,128,000 |
| Profit on asset disposals | 0 | 0 | 0 |

Expenditure from operating activities

| | | | |
|-------------------------|-------------|-------------|-------------|
| Employee costs | (5,059,068) | (3,808,716) | (4,439,210) |
| Materials and contracts | (3,446,092) | (1,899,545) | (3,463,550) |
| Utility charges | (289,787) | (217,919) | (69,787) |
| Depreciation | (1,965,875) | (1,748,076) | (1,505,875) |
| Finance costs | (500) | (825) | (500) |
| Insurance | (190,324) | (141,466) | (190,324) |
| Other expenditure | (1,301,021) | (725,000) | (1,001,021) |
| Loss on asset disposals | 0 | 0 | 0 |

Non cash amounts excluded from operating activities

| | | | |
|--|-----------|-----------|-----------|
| | 1,931,659 | 1,762,116 | 1,471,519 |
|--|-----------|-----------|-----------|

Amount attributable to operating activities

| | | | |
|--|------------------|------------------|------------------|
| | 3,290,888 | 6,087,173 | 2,366,287 |
|--|------------------|------------------|------------------|

INVESTING ACTIVITIES

Inflows from investing activities

| | | | |
|---|----------------|----------------|----------------|
| Capital grants, subsidies and contributions | 500,000 | 750,000 | 750,000 |
| Proceeds from disposal of property, plant and equipment | 0 | 30,000 | 30,000 |
| | 500,000 | 780,000 | 780,000 |

Outflows from investing activities

| | | | |
|---|--------------------|--------------------|--------------------|
| Payments for property, plant and equipment | (3,335,978) | (957,430) | (1,383,077) |
| Payments for construction of infrastructure | (1,774,136) | (145,855) | (1,617,420) |
| Payments for intangible assets | 0 | 0 | (78,420) |
| | (5,110,114) | (1,103,285) | (3,078,917) |

Amount attributable to investing activities

| | | | |
|--|--------------------|------------------|--------------------|
| | (4,610,114) | (323,285) | (2,298,917) |
|--|--------------------|------------------|--------------------|

FINANCING ACTIVITIES

Inflows from financing activities

| | | | |
|---------------------------------|------------------|------------------|------------------|
| Transfers from reserve accounts | 5,476,385 | 2,139,415 | 3,967,534 |
| | 5,476,385 | 2,139,415 | 3,967,534 |

Outflows from financing activities

| | | | |
|---|---------------------|--------------------|--------------------|
| Payments for principal portion of lease liabilities | (12,908) | (12,908) | (12,908) |
| Transfers to reserve accounts | (10,258,043) | (4,601,899) | (6,347,078) |
| | (10,270,951) | (4,614,807) | (6,359,986) |

Amount attributable to financing activities

| | | | |
|--|--------------------|--------------------|--------------------|
| | (4,794,566) | (2,475,392) | (2,392,452) |
|--|--------------------|--------------------|--------------------|

MOVEMENT IN SURPLUS OR DEFICIT

| | | | |
|--|-------------|------------------|-------------|
| Surplus at the start of the financial year | 6,113,792 | 2,825,295 | 2,325,082 |
| Amount attributable to operating activities | 3,290,888 | 6,087,173 | 2,366,287 |
| Amount attributable to investing activities | (4,610,114) | (323,285) | (2,298,917) |
| Amount attributable to financing activities | (4,794,566) | (2,475,392) | (2,392,452) |
| Surplus/(deficit) remaining after the imposition of general rates | (0) | 6,113,792 | (0) |

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

SHIRE OF COCOS (KEELING) ISLANDS
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

| | | |
|---------|-------------------------------|----|
| Note 1 | Basis of Preparation | 6 |
| Note 2 | Rates and Service Charges | 7 |
| Note 3 | Net Current Assets | 11 |
| Note 4 | Reconciliation of cash | 13 |
| Note 5 | Property, Plant and Equipment | 14 |
| Note 6 | Depreciation | 15 |
| Note 7 | Lease Liabilities | 16 |
| Note 8 | Reserve Accounts | 17 |
| Note 9 | Other Information | 18 |
| Note 10 | Council Members Remuneration | 19 |
| Note 11 | Trust Funds | 20 |
| Note 12 | Revenue and Expenditure | 21 |
| Note 13 | Fees and Charges | 23 |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Cocos (Keeling) Islands which is a Class 4 local government is a forward looking document and 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 annual budget 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 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-1 Amendments to Australian Accounting Standards*
- *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
- *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
- *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
- *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements: Tier 2 Disclosures*

It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
 - [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
 - *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
 - *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for for-profit entities]*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for not-for-profit and superannuation entities]*
 - *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
 - *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*
- It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

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

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

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
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| GRV - General Developed | Gross rental valuation | 0.10873 | 160 | 3,328,000 | 361,853 | 0 | 361,853 | 0 | 344,253 |
| GRV - Vacant Land | Gross rental valuation | 0.21580 | 10 | 53,970 | 11,647 | 0 | 11,647 | 523,461 | 11,253 |
| GRV - Business | Gross rental valuation | 0.12161 | 40 | 1,320,865 | 160,630 | 0 | 160,630 | 0 | 154,010 |
| Total general rates | | | 210 | 4,702,835 | 534,131 | 0 | 534,131 | 523,461 | 509,516 |
| | | Minimum | | | | | | | |
| | | \$ | | | | | | | |
| (ii) Minimum payment | | | | | | | | | |
| GRV - General Developed | Gross rental valuation | 870.00 | 3 | 4,290 | 2,610 | 0 | 2,610 | 0 | 2,520 |
| GRV - Vacant Land | Gross rental valuation | 950.00 | 5 | 18,870 | 4,750 | 0 | 4,750 | 29,800 | 4,600 |
| GRV - Business | Gross rental valuation | 870.00 | 28 | 120,569 | 24,360 | 0 | 24,360 | 0 | 22,680 |
| Total minimum payments | | | 36 | 143,729 | 31,720 | 0 | 31,720 | 29,800 | 29,800 |
| Total general rates and minimum payments | | | 246 | 4,846,564 | 565,851 | 0 | 565,851 | 553,261 | 539,316 |

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------------|-----------------|---|--|--|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 25/09/2026 | 0 | NA | 7.0% |
| Option two | | | | |
| First instalment | 25/09/2026 | 15 | NA | 7.0% |
| Second instalment | 11/12/2026 | 0 | 5.5% | 7.0% |
| Third instalment | 19/02/2027 | 0 | 5.5% | 7.0% |
| Fourth instalment | 26/04/2027 | 0 | 5.5% | 7.0% |

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

(i) Differential general rate

| Description | Characteristics | Objects | Reasons |
|-----------------------|--|---|---|
| GRV General Developed | This category covers residential, special use and other properties where no commercial activity is occurring and is not being advertised as holiday accommodation. | The object of the rate for this category is to be the base rate by which all GRV rated properties are assessed. | This category has the lowest rate in the dollar as other GRV categories have a higher demand on Shire resources and vacant land is encouraged to be developed. |
| GRV Vacant Land | This category includes all properties that have no improvements other than merged improvements as defined in the Valuation of Land Act 1998 | The object of the rate for this category is to encourage land owners to develop residential vacant land. | The Shire wants to promote and encourage land owners to develop vacant land to its full potential, thereby stimulating growth. |
| GRV Business | This category applies to all properties zoned commercial and industrial or on all properties where commercial activity is the main use. | The object of the rate is to fund the costs associated with the higher level of services provided to properties in this category. | The Shire incurs higher costs to service these areas including car park infrastructure, landscaping and other amenities as well as additional expenditure associated with tourism and economic development activities that benefit these rate payers. |

(ii) Differential Minimum Payment

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

| | | | |
|-----------------------|--|--|--|
| GRV General Developed | This category covers residential, special use and other properties where no commercial activity is occurring and is not being advertised as holiday accommodation. | This payment is considered the minimum contribution for basic services and infrastructure. | This is considered to be the base minimum for GRV rated residential properties |
| GRV Vacant Land | This category includes all properties that have no improvements other than merged improvements as defined in the Valuation of Land Act 1998 | This payment is considered the minimum contribution for basic services and infrastructure. | The minimum for this category is designed to encourage land owners to develop their vacant land. |
| GRV Business | This category applies to all properties zoned commercial and industrial or on all properties where commercial activity is the main use. | This payment is considered the minimum contribution for basic services and infrastructure. | This is considered to be the base minimum for GRV rated business properties |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

| |
|---------------------------|
| Cash and cash equivalents |
| Receivables |
| Inventories |
| Other assets |
| Other assets |

Less: current liabilities

| |
|--------------------------|
| Trade and other payables |
| Lease liabilities |
| Employee provisions |

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

| Note | 2026/27 Budget 30 June 2027 | 2025/26 Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 4 | 14,514,263 | 15,805,128 | 11,017,938 |
| | 2,015,246 | 5,015,246 | 1,808,302 |
| | 54,507 | 54,507 | 12,882 |
| | 44,595 | 44,595 | 0 |
| | 0 | 0 | 32 |
| | 16,628,611 | 20,919,476 | 12,839,154 |
| | (113,399) | (113,399) | (168,600) |
| 7 | (1,962) | (7,817) | (5,270) |
| | (512,351) | (512,351) | (498,622) |
| | (627,712) | (633,567) | (672,492) |
| | 16,000,899 | 20,285,909 | 12,166,662 |
| 3(b) | (16,000,899) | (11,179,171) | (12,166,662) |
| | 0 | 9,106,739 | 0 |

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

| |
|--|
| Less: Cash - reserve accounts |
| Add: Current liabilities not expected to be cleared at end of year |
| - Current portion of lease liabilities |
| - Current portion of employee benefit provisions held in reserve |
| Total adjustments to net current assets |

| | | | |
|---|--------------|--------------|--------------|
| 8 | (16,353,110) | (11,571,453) | (12,517,360) |
| | 1,962 | 7,817 | 5,270 |
| | 350,249 | 384,465 | 345,428 |
| | (16,000,899) | (11,179,171) | (12,166,662) |

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

| |
|---|
| Add: Depreciation |
| Movement in current employee provisions associated with restricted cash |
| Non-cash movements in non-current assets and liabilities: |
| - Employee provisions |
| Non cash amounts excluded from operating activities |

| Note | 2026/27 Budget 30 June 2027 | 2025/26 Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 6 | 1,965,875 | 1,748,076 | 1,505,875 |
| | (34,216) | 0 | (34,356) |
| | 0 | 14,040 | 0 |
| | 1,931,659 | 1,762,116 | 1,471,519 |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

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

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

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Cash at bank and on hand | 2,514,263 | 3,805,128 | 6,013,703 |
| Term deposits | 12,000,000 | 12,000,000 | 5,004,235 |
| Total cash and cash equivalents | 14,514,263 | 15,805,128 | 11,017,938 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | (1,838,847) | 4,233,675 | (1,499,422) |
| - Restricted cash and cash equivalents | 16,353,110 | 11,571,453 | 12,517,360 |
| 3(a) | 14,514,263 | 15,805,128 | 11,017,938 |
| Restrictions | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 16,353,110 | 15,805,128 | 12,517,360 |
| | 16,353,110 | 15,805,128 | 12,517,360 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | |
| Reserve accounts | 16,353,110 | 11,571,453 | 12,517,360 |
| 8 | 16,353,110 | 11,571,453 | 12,517,360 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | 1,859,229 | 5,075,058 | 686,105 |
| Depreciation | 1,965,875 | (1,748,076) | 1,505,875 |
| (Increase)/decrease in receivables | 0 | 3,496,151 | 2,500,000 |
| Capital grants, subsidies and contributions | (500,000) | (750,000) | (750,000) |
| Net cash from operating activities | 3,325,104 | 6,073,133 | 3,941,980 |

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

| | 2026/27 Budget | | | | | | | 2025/26 Actual | | | | | | | 2025/26 Budget | | | | | | | |
|-----------------------------------|------------------|----------|----------------------------|--|---------------------------|--------------------|------------------|------------------|----------|----------------------------|--|---------------------------|--------------------|------------------|------------------|----------|----------------------------|--|---------------------------|--------------------|------------------|----|
| | Additions | | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | |
| | \$ | | | | | | | \$ | \$ | | | | | | \$ | \$ | | | | | | \$ |
| (a) Property, Plant and Equipment | | | | | | | | | | | | | | | | | | | | | | |
| Buildings - non-specialised | 437,186 | 0 | 0 | 0 | 0 | 0 | 0 | 145,352 | 0 | 0 | 0 | 0 | 0 | 0 | 511,789 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Furniture and equipment | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 157,586 | 0 | 0 | 0 | 0 | 0 | 0 | 7,688 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Plant and equipment | 2,848,792 | 0 | 0 | 0 | 0 | 0 | 0 | 654,492 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | 863,600 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | |
| Total | 3,335,978 | 0 | 0 | 0 | 0 | 0 | 0 | 957,430 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | 1,383,077 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | |
| (b) Infrastructure | | | | | | | | | | | | | | | | | | | | | | |
| Infrastructure - roads | 1,216,636 | 0 | 0 | 0 | 0 | 0 | 0 | 145,855 | 0 | 0 | 0 | 0 | 0 | 0 | 1,214,520 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other infrastructure | 557,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 402,500 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 1,774,136 | 0 | 0 | 0 | 0 | 0 | 0 | 145,855 | 0 | 0 | 0 | 0 | 0 | 0 | 1,617,420 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (c) Intangible Assets | | | | | | | | | | | | | | | | | | | | | | |
| Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,420 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,420 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 5,110,114 | 0 | 0 | 0 | 0 | 0 | 0 | 1,103,285 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | 3,078,917 | 0 | (30,000) | 0 | 30,000 | 0 | 0 | |

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

| |
|------------------------------|
| Buildings - non-specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Other infrastructure |
| Right of use - buildings |
| Intangible assets - software |

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Buildings - non-specialised | 526,667 | 506,667 | 470,975 |
| Furniture and equipment | 54,799 | 52,000 | 42,946 |
| Plant and equipment | 894,743 | 734,743 | 541,791 |
| Infrastructure - roads | 182,000 | 172,000 | 165,091 |
| Other infrastructure | 294,333 | 269,333 | 272,182 |
| Right of use - buildings | 12,000 | 12,000 | 11,890 |
| Intangible assets - software | 1,333 | 1,333 | 1,000 |
| | 1,965,875 | 1,748,076 | 1,505,875 |
| By Program | | | |
| Governance | 45,000 | 40,000 | 15,496 |
| Law, order, public safety | 6,667 | 6,667 | 6,951 |
| Education and welfare | 20,409 | 17,409 | 15,282 |
| Housing | 58,000 | 48,000 | 47,518 |
| Community amenities | 108,333 | 93,333 | 94,699 |
| Recreation and culture | 335,000 | 300,000 | 311,899 |
| Transport | 373,000 | 328,000 | 341,124 |
| Economic services | 159,000 | 144,000 | 100,122 |
| Other property and services | 860,466 | 770,667 | 572,784 |
| | 1,965,875 | 1,748,076 | 1,505,875 |

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

| | |
|------------------------------|-----------------|
| Buildings - non-specialised | 30 to 100 years |
| Furniture and equipment | 4 to 15 years |
| Plant and equipment | 4 to 15 years |
| Infrastructure - roads | 20 to 50 years |
| Other infrastructure | 10 years |
| Right of use - buildings | term of lease |
| Intangible assets - software | 40 years |

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

**SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

7 LEASE LIABILITIES

| Lease | Lease Interest | Lease Term | Budget Lease Principal | 2026/27 | | Budget | | 2026/27 | | Actual Principal | 2025/26 | | Actual | | 2025/26 | | Budget Principal | 2025/26 | | Budget | | 2025/26 | |
|--------------------------|----------------|---------------------|------------------------|--------------------|------------------------|--------------------------------|-----------------------|------------------|--------------------|------------------|------------------------|------------------------------------|-----------------------|--------------------------|--------------------|------------------------|------------------|------------------------------------|-----------------------|--------|------------|--------------|------------|
| | | | | 2026/27 Budget New | Budget Lease Principal | 2026/27 Budget Lease Principal | Budget Lease Interest | Actual Principal | 2025/26 Actual New | | Actual Lease Principal | Actual Lease Principal outstanding | Actual Lease Interest | 2025/26 Budget Principal | 2025/26 Budget New | Budget Lease Principal | | Budget Lease Principal outstanding | Budget Lease Interest | | | | |
| Purpose | Number | Institution | Rate | 1 July 2026 | Leases | Repayments | 30 June 2027 | Repayments | 1 July 2025 | Leases | Repayments | 30 June 2026 | Repayments | 1 July 2025 | Leases | Repayments | 30 June 2026 | Repayments | 1 July 2025 | Leases | Repayments | 30 June 2026 | Repayments |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| West Island Admin Office | | Dept Infrastructure | 5 | 5,855 | 0 | (5,855) | 0 | (500) | 18,763 | 0 | (12,908) | 5,855 | (825) | 18,763 | 0 | (12,908) | 5,855 | (500) | 18,763 | 0 | (12,908) | 5,855 | (500) |
| | | | | 5,855 | 0 | (5,855) | 0 | (500) | 18,763 | 0 | (12,908) | 5,855 | (825) | 18,763 | 0 | (12,908) | 5,855 | (500) | 18,763 | 0 | (12,908) | 5,855 | (500) |

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|---------------------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave reserve | 384,465 | 11,534 | (45,750) | 350,249 | 384,465 | 0 | 0 | 384,465 | 379,784 | 11,394 | (45,750) | 345,428 |
| (b) Plant Reserve | 1,277,948 | 1,609,395 | (2,848,792) | 38,551 | 1,012,697 | 734,743 | (469,492) | 1,277,948 | 1,045,155 | 573,145 | (813,600) | 804,700 |
| (c) Building Reserve | 1,945,928 | 374,378 | (437,186) | 1,883,120 | 1,787,280 | 304,000 | (145,352) | 1,945,928 | 1,803,905 | 336,702 | (511,789) | 1,628,818 |
| (d) Furniture and equipment reserve | 32,497 | 33,854 | (50,000) | 16,351 | 55,289 | 31,200 | (53,992) | 32,497 | (228) | 25,761 | (7,688) | 17,845 |
| (e) Self insurance reserve | 116,466 | 3,494 | 0 | 119,960 | 116,466 | 0 | 0 | 116,466 | 113,838 | 3,415 | 0 | 117,253 |
| (f) Community reserve | 549,044 | 16,471 | 0 | 565,515 | 549,044 | 0 | 0 | 549,044 | 541,796 | 16,254 | 0 | 558,050 |
| (g) Climate adaption reserve | 96,599 | 2,898 | 0 | 99,497 | 96,599 | 0 | 0 | 96,599 | 94,301 | 2,829 | 0 | 97,130 |
| (h) Land Trust Administration Reserve | 84,083 | 2,522 | 0 | 86,605 | 84,083 | 0 | 0 | 84,083 | 84,883 | 2,546 | 0 | 87,429 |
| (i) Waste management Reserve | 0 | 0 | 0 | 0 | 0 | 470,000 | (470,000) | 0 | 0 | 313,800 | (313,800) | 0 |
| (j) IT & Communications Reserve | 6,610,923 | 8,164,291 | (1,694,657) | 13,080,557 | 4,669,546 | 2,941,956 | (1,000,579) | 6,610,923 | 5,717,683 | 5,010,530 | (1,874,907) | 8,853,306 |
| (k) Infrastructure Reserve | 473,500 | 39,205 | (400,000) | 112,705 | 353,500 | 120,000 | 0 | 473,500 | 356,700 | 50,701 | (400,000) | 7,401 |
| | 11,571,453 | 10,258,043 | (5,476,385) | 16,353,110 | 9,108,969 | 4,601,899 | (2,139,415) | 11,571,453 | 10,137,817 | 6,347,077 | (3,967,534) | 12,517,360 |

(b) Reserve Accounts - Purposes

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 |
|---------------------------------------|-------------------------|---|
| Restricted by legislation | | |
| Restricted by council | | |
| (a) Leave reserve | Ongoing | - to be used to fund annual and long service leave requirements. |
| (b) Plant Reserve | Ongoing | - to be used for the purchase of major plant. |
| (c) Building Reserve | Ongoing | - to be used for the construction of Council buildings. |
| (d) Furniture and equipment reserve | Ongoing | - to be used for the purchase of furniture and office equipment. |
| (e) Self insurance reserve | Ongoing | - to be used to ensure that Council has sufficient cover on all insurance policies |
| (f) Community reserve | Ongoing | - to be used for the development of Home Island facilities and infrastructure. |
| (g) Climate adaption reserve | Ongoing | - to be used for the purpose of providing for the needs of climate adaptation in the future. |
| (h) 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 |
| (i) Waste management Reserve | Ongoing | - to be used to restrict bin collection and transfer station gate fees to fund waste management operating and capital costs |
| (j) IT & Communications Reserve | Ongoing | - to be used to restrict .cc income to fund Shire ICT costs and other community improvement initiatives. |
| (k) Infrastructure Reserve | Ongoing | - to be used for use towards future Shire infrastructure projects |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | 410,000 | 395,650 | 311,000 |
| Other interest revenue | 10,000 | 10,000 | 9,000 |
| | <u>420,000</u> | <u>405,650</u> | <u>320,000</u> |
| The net result includes as expenses | | | |
| (b) Auditors remuneration | | | |
| Audit services | 78,200 | 90,000 | 77,500 |
| Other services | 13,250 | 7,500 | 13,250 |
| | <u>91,450</u> | <u>97,500</u> | <u>90,750</u> |
| (c) Interest expenses (finance costs) | | | |
| Interest on lease liabilities (refer Note 7) | 500 | 825 | 500 |
| | <u>500</u> | <u>825</u> | <u>500</u> |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | Budget Budget |
|--|---------------------------|---------------------------|--------------------------|
| | \$ | \$ | \$ |
| Cr Minkom (I)/Minkom (A) | | | |
| President's allowance | 7,500 | 7,250 | 7,250 |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,500 | 0 | 1,500 |
| Travel and accommodation expenses | 15,000 | 645 | 13,500 |
| | 31,500 | 15,145 | 29,500 |
| Cr Young/Minkom (I) | | | |
| Deputy President's allowance | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 645 | 7,250 |
| | 15,800 | 7,895 | 15,550 |
| Council member 1 | | | |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 1,140 | 7,250 |
| | 15,800 | 8,390 | 15,550 |
| Council member 2 | | | |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 1,140 | 7,250 |
| | 15,800 | 8,390 | 15,550 |
| Council member 3 | | | |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 1,140 | 7,250 |
| | 15,800 | 8,390 | 15,550 |
| Council member 4 | | | |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 0 | 7,250 |
| | 15,800 | 7,250 | 15,550 |
| Council member 5 | | | |
| Meeting attendance fees | 7,500 | 7,250 | 7,250 |
| Other expenses | 1,050 | 0 | 1,050 |
| Travel and accommodation expenses | 7,250 | 0 | 7,250 |
| | 15,800 | 7,250 | 15,550 |
| Total Council Member Remuneration | 126,300 | 62,710 | 122,800 |
| President's allowance | 7,500 | 7,250 | 7,250 |
| Deputy President's allowance | 7,500 | 7,250 | 7,250 |
| Meeting attendance fees | 45,000 | 43,500 | 43,500 |
| Other expenses | 7,800 | 0 | 7,800 |
| Travel and accommodation expenses | 58,500 | 4,710 | 57,000 |
| | 126,300 | 62,710 | 122,800 |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. LAND TRUSTS

STATEMENTS OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

1979 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges

Other revenue

Expenditure from operating activities

Employee costs

Materials and contracts

Utility charges

Depreciation

Insurance

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Outflows from investing activities

Payments for property, plant and equipment

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities

Amount attributable to investing activities

Surplus or deficit at the end of the financial year -

NET CONTRIBUTION TO/ (FROM) SHIRE

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Fees and charges | 520,000 | 500,000 | 538,000 |
| Other revenue | 108,000 | 105,000 | 102,500 |
| | 628,000 | 605,000 | 640,500 |
| Employee costs | (265,000) | (240,000) | (210,000) |
| Materials and contracts | (625,000) | (600,000) | (600,000) |
| Utility charges | (15,000) | (10,000) | (69,000) |
| Depreciation | (1,700,000) | (1,700,000) | (1,700,000) |
| Insurance | (320,000) | (312,000) | (317,000) |
| | (2,925,000) | (2,862,000) | (2,896,000) |
| Non-cash amounts excluded from operating activities | 1,700,000 | 1,700,000 | 1,700,000 |
| Amount attributable to operating activities | (597,000) | (557,000) | (555,500) |
| Payments for property, plant and equipment | (250,000) | 0 | (250,000) |
| | (250,000) | 0 | (250,000) |
| Surplus or deficit at the start of the financial year | 0 | 0 | 0 |
| Amount attributable to operating activities | (597,000) | (557,000) | (555,500) |
| Amount attributable to investing activities | (250,000) | 0 | (250,000) |
| Surplus or deficit at the end of the financial year - | (847,000) | (557,000) | (805,500) |

1984 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges

Expenditure from operating activities

Employee costs

Materials and contracts

Utility charges

Depreciation

Insurance

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Fees and charges | 145,000 | 135,000 | 152,500 |
| | 145,000 | 135,000 | 152,500 |
| Employee costs | (95,000) | (90,000) | (78,000) |
| Materials and contracts | (110,000) | (97,000) | (51,500) |
| Utility charges | (7,500) | (7,300) | (7,300) |
| Depreciation | (265,000) | (267,000) | (267,000) |
| Insurance | (27,000) | (26,000) | (47,500) |
| | (504,500) | (487,300) | (451,300) |
| Non-cash amounts excluded from operating activities | 265,000 | 267,000 | 267,000 |
| Amount attributable to operating activities | (94,500) | (85,300) | (31,800) |

| 20

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|--|---|--|---|---|---|---|--|
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment and issue of the licence, registration or approval |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Fees and charges for other goods and services | Contractual services agreements | Single point in time or per service agreement | Per Service Agreement | Per Service Agreement | Adopted by council annually or on negotiation with customer | Applied fully based on timing of provision | Per Service Agreement | Output method based on project milestones and/or completion date matched to performance obligations |

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13 FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| General purpose funding | 0 | 0 | 536 |
| Law, order, public safety | 5,500 | 5,000 | 3,971 |
| Health | 3,250 | 3,000 | 3,801 |
| Housing | 205,000 | 200,000 | 294,216 |
| Community amenities | 245,000 | 230,000 | 311,088 |
| Recreation and culture | 7,000 | 6,000 | 17,671 |
| Transport | 4,500 | 4,000 | 3,090 |
| Economic services | 148,546 | 140,000 | 89,595 |
| Other property and services | 150,000 | 145,000 | 371,830 |
| | 768,796 | 733,000 | 1,095,796 |

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF COCOS (KEELING) ISLANDS
ADDENDUM TO THE BUDGET - CAPITAL PROGRAM SUMMARY
FOR THE YEAR ENDED 30 JUNE 2027

| | | \$ | \$ |
|-------------------------------|-------------------------------|----------------|--------------------------------|
| Roading | Roading Program from 25/26 | 800,000 | |
| | Roading renewal Program 26/27 | 216,636 | |
| | Jalan Kembang | <u>200,000</u> | 1,216,636 |
| Buildings | Renewals | | 337,186 |
| Information Technology | Upgrades | 1,050,625 | |
| | Renewals | <u>105,063</u> | 1,155,688 |
| Infrastructure | Community Assets | 757,500 | |
| | Solar Lighting Towers | <u>147,088</u> | 904,588 |
| Plant and Equipment | | | 1,446,016 |
| Furniture | | | 50,000 |
| | | | <u><u>5,110,114</u></u> |

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| | Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|---|--|---|-----------|----------------------------|--|
| All Shire Services | | | | | |
| Administration | | | | | |
| | Freedom of Information Act 1992 - Application fee under section 12(1)(e) for an application for non-personal information. | | Yes | Fee set by other Authority | \$30.00 |
| | Freedom of Information Act 1992 - Charge for time taken by staff dealing with the application (per hour, or pro rata for a part of an hour). | Per hour. | Yes | Fee set by other Authority | \$30.00 |
| | Charge for time taken by staff photocopying for Freedom of Information applications per hour, or pro rata for a part of an hour of staff time. | Per hour. | Yes | Fee set by other Authority | \$30.00 |
| | Charge per copy for photocopying documentation in response to a Freedom of Information application. | Per A4 page. | Yes | Fee set by other Authority | \$0.20 |
| | Charge for delivery, packaging and postage Freedom of Application response. | Actual cost of postage. | Yes | Fee set by other Authority | Actual cost |
| Rating Services | | | | | |
| Rating Services | | | | | |
| | Property Listing / Rate Book | No charge for inspection at local government office. | No | Subsidised Price | No charge |
| | Property Listing / Rate Book | Other than by inspection at local government office (1 property). | No | Full Cost Recovery | \$50.00 |
| | Property Listing / Rate Book | Other than by inspection at local government office (for 5 or more properties). | No | Full Cost Recovery | \$90.00 |
| | Landgate Queries - EAS Cocos/Orders & Requisitions | through Landgate | No | Full Cost Recovery | \$45.00 |
| | Landgate Queries - EAS Cocos/Rates Only | through Landgate | No | Full Cost Recovery | \$45.00 |
| | Landgate Queries - EAS Cocos/Rates, Orders & Requisitions | through Landgate | No | Full Cost Recovery | \$90.00 |
| | Administration fee on rates instalments payment option | 4 instalments | No | Limits set in Act | \$15.00 |
| | Instalment Option - Interest | Local Government (Financial Management) Regulations 1996 #67 | No | Limits set in Act | 5.50% |
| | Late Payment Penalty Interest | Local Government (Financial Management) Regulations 1996 #68 | No | Limits set in Act | 7.00% |
| Finance & Administration | | | | | |
| Publications | | | | | |
| | Annual Report | | No | | available on website |
| | ASDD 40th Anniversary Book | per book | No | | \$30.00 |
| Lease Administration Fees | | | | | |
| | New Lease Preparation Fee. | | No | Full Cost Recovery | \$280.00 |
| | Deed of Variation. | | No | Full Cost Recovery | \$280.00 |
| | Deed of Assignment. | | No | Full Cost Recovery | \$280.00 |
| | Deed of Sub-Lease. | | No | Full Cost Recovery | \$280.00 |
| | Landgate valuation fees. | | No | Subsidised Price | 50% Actual cost |
| | Legal fees. | | No | Full Cost Recovery | Actual cost |
| | Lease customisation. | | No | Full Cost Recovery | Actual cost |
| | Easement and other documents. | | No | Full Cost Recovery | Actual cost |
| | Caveat lodgement and withdrawal. | | No | Full Cost Recovery | Actual cost |
| | Retail Lease SAT Lodgement Fee | <i>* if applicable</i> | Yes | Full Cost Recovery | Actual cost |
| Housing Rental and Other Charges | | | | | |
| | Kampong Housing Rental - Home Island | | | | |
| | Two bedroom | per week | No | Subsidised Price | \$305.00 |
| | Three bedroom | per week | No | Subsidised Price | \$316.00 |
| | Four bedroom | per week | No | Subsidised Price | \$329.00 |
| | Pensioner Discounted Single - Kampong Rental | per week <i>* Conditions apply Dependant on Household income</i> | No | Subsidised Price | As per Department of Communities Housing Policy - 25% of Pension |
| | Pensioner Discounted Couple - Kampong Rental | per week <i>* Conditions apply Dependant on Household income</i> | No | Subsidised Price | As per Department of Communities Housing Policy - 25% of Pension |
| | Bungalow Housing | per week | No | Subsidised Price | \$316.00 |
| | Lot 202 & 204 - Houses | per week | No | Subsidised Price | \$428.00 |
| | Kampong lease insurance contribution | annual charge payable in two instalments | No | Subsidised Price | 50% of cost |
| | Other rental contributions | | No | Full Cost Recovery | per individual agreement |
| Container Park Site Rent | | | | | |
| | Non-powered site | per week (minimum) | No | Market Price | \$35.00 |
| | | per annum | No | Market Price | \$1,035.00 |
| | Powered site | per week (minimum) | No | Market Price | \$52.00 |
| | | per annum | No | Market Price | \$2,580.00 |
| | Non-powered site - Cocos Island P&C Association | | No | Subsidised Price | No Charge |

| Shire of Cocos (Keeling) Islands 2026/2027 SCHEDULE OF FEES & CHARGES | | | | | |
|---|---|--|------------------|--------------------|---|
| All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026 Any Statutory Fees are fees imposed by other government agencies are subject to change without warning. | | | | | |
| Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 | |
| Private works | | | | | |
| Professional Fees | | | | | |
| | Professional Advice (Expert Witness Statement, Reports etc.), Manager/Coordinator admin fees applicable on Works & Services jobs >\$10,000. | | | | |
| | Chief Executive Officer | Per hour | No | Market Price | \$250.00 |
| | Manager / Coordinator | Per hour | No | Market Price | \$200.00 |
| | Officer | Per hour | No | Market Price | \$100.00 |
| | Translation Services | Per hour | No | Market Price | \$100.00 |
| | <i>* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday & After Hours x1.5, Sunday x2)</i> | | | | |
| Works & Services | | | | | |
| | Major Private Works >\$20,000. | works to be contracted | No | Market Price | to be quoted |
| Sand and Coral | | | | | |
| | Sand - delivered to West Island | Per m3 | No | Market Price | \$160.00 |
| | Sand - delivered to Home Island | Per m3 | No | Market Price | \$125.00 |
| | <i>Minimum charge 1 m3</i> | | | | |
| Excavation Permit - Road Crossing | | | | | |
| | Reinstatement of road | Bitumen - \$/m2 | No | Full Cost Recovery | \$350.00 |
| | | Paving - \$/m2 | No | Full Cost Recovery | \$375.00 |
| | | Gravel - \$/m2 | No | Full Cost Recovery | \$110.00 |
| Labour | | | | | |
| | General Labourer | Per hour | No | Market Price | \$90.00 |
| | Mechanic | Per hour | No | Market Price | \$120.00 |
| | Carpenter | Per hour | No | Market Price | \$110.00 |
| | Plumber | Per hour - Home Island Only | No | Market Price | \$110.00 |
| | Coxswain | Per hour | No | Market Price | \$120.00 |
| | Ranger - Pest Control (Rat Baiting / Other) | Per hour | No | Market Price | \$100.00 |
| | Materials | | No | Market Price | cost + 10% |
| | Camping Allowance | payable where overnight camping required | No | Full Cost Recovery | |
| | Travel Allowance | payable where overnight travel required | No | Full Cost Recovery | <i>Per ATO - Reasonable Travel and Meal Allowance rates</i> |
| | <i>* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday & After Hours x1.5, Sunday x2)</i> | | | | |
| | <i>** Availability of Shire plant and labour for private works is at the discretion of the Shire's Manager Infrastructure and/or CEO</i> | | | | |
| Plant & equipment hire | | | | | |
| Wet Hire | | | | | |
| | Excavator - Komatsu PC220LC or PC200 | Per hour with operator | No | Full Cost Recovery | \$380.00 |
| | Grader - Case876 | Per hour with operator | No | Full Cost Recovery | \$325.00 |
| | Roller | Per hour with operator | No | Full Cost Recovery | \$300.00 |
| | Loader - Home Island - Hyundai HL740 | Per hour with operator | No | Full Cost Recovery | \$300.00 |
| | Loader - West Island - Hyundai HL757 | Per hour with operator | No | Full Cost Recovery | \$320.00 |
| | Tractor - large, includes attachments | Per hour with operator | No | Full Cost Recovery | \$255.00 |
| | Skid Steer Loader/ Bobcat | Per hour with operator | No | Full Cost Recovery | \$185.00 |
| | Mini Excavator - 2.5T | Per hour with operator | No | Full Cost Recovery | \$200.00 |
| | Mini Excavator - 5T | Per hour with operator | No | Full Cost Recovery | \$235.00 |
| | Genie Work Platform - Home Island | Per hour with operator | No | Full Cost Recovery | \$195.00 |
| | Tipper Truck - West Island | Per hour with operator | No | Full Cost Recovery | \$290.00 |
| | Tipper Truck- Home Island | Per hour with operator | No | Full Cost Recovery | \$215.00 |
| | Mowing | Per hour with operator | No | Full Cost Recovery | \$155.00 |
| | Transport of Plant between islands | | No | Full Cost Recovery | |
| | <i>** Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates for labour component. (Saturday & After Hours x1.5, Sunday x2)</i> | | | | |
| Dry Hire | | | | | |
| | Excavator - Komatsu PC220LC or PC200 | Per hour | No | Full Cost Recovery | \$360.00 |
| | Grader - Case876 | Per hour | No | Full Cost Recovery | \$305.00 |
| | Roller | Per hour | No | Full Cost Recovery | \$280.00 |
| | Loader - Home Island - Hyundai HL740 | Per hour | No | Full Cost Recovery | \$280.00 |
| | Loader - West Island - Hyundai HL757 | Per hour | No | Full Cost Recovery | \$300.00 |
| | Tractor - large, includes attachments | Per hour | No | Full Cost Recovery | \$235.00 |
| | Skid Steer Loader/ Bobcat | Per hour | No | Full Cost Recovery | \$165.00 |
| | Mini Excavator - 2.5T | Per hour | No | Full Cost Recovery | \$180.00 |
| | Mini Excavator - 5T | Per hour | No | Full Cost Recovery | \$215.00 |
| | Genie Work Platform - Home Island | Per hour | No | Full Cost Recovery | \$175.00 |
| | Tipper Truck - West Island | Per hour | No | Full Cost Recovery | \$270.00 |
| | Tipper Truck- Home Island | Per hour | No | Full Cost Recovery | \$195.00 |
| | Mowing | Per hour | No | Full Cost Recovery | \$135.00 |
| | Transport of Plant between islands | | No | Full Cost Recovery | |
| | Stump grinder | Per day - Commercial use | No | Market Price | \$130.00 |
| | | Per day - Community use | No | Subsidised Price | \$90.00 |
| | Solar Lighting Towers | Per day - Commercial use | No | Market Price | \$120.00 |
| | | Per day - Community use | No | Subsidised Price | \$35.00 |
| | Portable Generator 3.5KVA | Per day - Commercial use | No | Market Price | \$115 + fuel |
| | | Per day - Community use | No | Subsidised Price | \$35 + fuel |

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| | Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|--|---|---------------------|-----------|------------------|----------|
| | Scaffolding | Per day | No | Market Price | 90.00 |
| | PA system | Refundable Bond | No | | \$210.00 |
| | <i>** Minimum charge 2hours per plant hired including operator costs during ordinary working hours.</i> | | | | |
| | <i>*** All plant hire is subject to availability with a minimum 48 hours notice of intent to hire.</i> | | | | |
| | <i>**** The User of Equipment and/or Labour that is hired is to maintain a daily record of such usage and is to provide this record to Council Officers within TEN working days of the end of each calendar month (or other billing period as agreed by the parties). Failure to do so will incur a Penalty of \$750 per working day until such information is provided. Council staff may waive or reduce such fees as considered appropriate.</i> | | | | |

| Shire of Cocos (Keeling) Islands 2026/2027 SCHEDULE OF FEES & CHARGES | | | | | |
|---|---|------------|--|---------|----------------------|
| All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026 Any Statutory Fees are fees imposed by other government agencies are subject to change without warning. | | | | | |
| Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 | |
| Community Facilities, Recreation and Culture | | | | | |
| Home Island Museum Entry | | | | | |
| Visitor (Adult and children aged 12 and over) | per person / per day | No | Subsidised Price | | \$5.00 |
| Visitor (Child under 12) | | No | Subsidised Price | | nil |
| Resident | | No | Subsidised Price | | nil |
| Community Hall Hire Fees & Charges | | | | | |
| Cyclone Shelter - Home Island | | | | | |
| Commercial or Private Hall hire | per hour (minimum 1 hour) Per day | No No | Full Cost Recovery Full Cost Recovery | | \$40.00 \$265.00 |
| Cocos Island Resident (non-commercial) | per hour (minimum 1 hour) Per day | No No | Subsidised Price Subsidised Price | | \$25.00 \$85.00 |
| Kitchen (in addition to hall hire) | per hour (minimum 1 hour) | No | Subsidised Price | | \$25.00 |
| Kitchen (in addition to hall hire) | Per day | No | Subsidised Price | | \$60.00 |
| Kitchen only - Not for Profit Community Fundraisers | | No | Subsidised Price | | nil |
| Key bond | To be paid when key collected and reimbursed on return of key. | No | | | \$50.00 |
| Cleaning Bond | held on Cyclone Shelter - to be paid prior to hire and refunded on inspection for satisfactory cleanliness. | No | | | \$200.00 |
| Bond hold - additional cleaning per staff member per hour | Actual cost recovery | No | Full Cost Recovery | | \$40.00 - \$250.00 |
| Pondok Indah - Home Island | | | | | |
| Commercial or Private hire | per hour (minimum 1 hour) | No | Market Price | | 40.00 |
| Cocos Island Resident (non-commercial) | per hour (minimum 1 hour) | No | Subsidised Price | | 20.00 |
| Sport & Recreation Equipment Hire | | | | | |
| Jukong Hire * <i>subject to equip availability</i> | per hour (minimum 1 hour) Per day | No No | Full Cost Recovery Full Cost Recovery | | \$20.00 \$105.00 |
| new Marquee hire - Private resident use | Per day Per Week | No No | Subsidised Price Subsidised Price | | \$50.00 \$170.00 |
| new Marquee hire - Commercial / non-resident use | Per day Per Week | No No | Full Cost Recovery Full Cost Recovery | | \$105.00 \$325.00 |
| Bond hold - to cover damages (refundable) | per hire | No | Full Cost Recovery | | \$105.00 |
| *** All hire is subject to availability with a minimum 48hours notice of intent to hire. Marquee setup & take down may incur additional labour charges. | | | | | |
| *New marquee available 2024/25 once capital purchase completed | | | | | |
| Gym Fees - Home Island | | | | | |
| Annual Membership fee | Per Year | No | Subsidised Price | | \$120.00 |
| Camping Fees - Scout Park & Direction Island only. Refer Camping Policy CPC7. | | | | | |
| Adult | Per night, payable at time of booking | No | Subsidised Price | | \$20.00 |
| Child | Per night, payable at time of booking | No | Subsidised Price | | \$10.00 |
| Resident camping permits | 14nights per year in accordance with Shire Policy | No | Subsidised Price | | NIL |
| Refund Admin charge | % of total booking fee <i>no refund for bookings cancelled one month or less before camping dates.</i> | No | Full Cost Recovery | | 25% |
| * Maximum 14 days consecutive camping allowed, maximum 21 days in any three month period. | | | | | |
| Impounding Fee - camping equipment | | No | Full Cost Recovery | | \$100.00 |
| Port Fees - Cocos (Keeling) Islands Marine Traffic and Harbour Facilities Determination 2015 | | | | | |
| Port Anchorage - Private Vessels | per day per week | Yes Yes | Fee set by other Authority Fee set by other Authority | | \$10.00 \$50.00 |
| Forms available on the Shire website <i>Private vessels in excess of 150 GRT will require pilotage.</i> | | | | | |

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| | Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|---|---|---|-----------|----------------------------|-------------------------|
| Animal Control | | | | | |
| Cats | | | | | |
| | The Cat Act 2011 requires all cats over the age of six (6) months to be sterilised, microchipped and registered. | | | | |
| | Registration fees: Cat - One year. | For one year only. Valid to 31st October each year. | Yes | Fee set by other Authority | 20.00 |
| | Registration fees: Less than 6 months - Half Fee | After 31st May each year | Yes | Fee set by other Authority | 10.00 |
| | Registration fees: Cat - Three years. | For three years. | Yes | Fee set by other Authority | 42.50 |
| | Registration fees: Cat - Life. | For the life of the animal. | Yes | Fee set by other Authority | 100.00 |
| | Registration fees: Cat - Concessions | Pensioner Concession Card holders | Yes | Fee set by other Authority | 50% of registration fee |
| | Cat sterilisation & microchipping | Vet visit to Cocos Islands | No | Full Cost Recovery | Actual cost |
| | Cat surrender/disposal fee. | Per animal. | No | Full Cost Recovery | Actual cost |
| | Cat Collars | | No | Full Cost Recovery | 10.00 |
| Environmental Health | | | | | |
| Food Business | | | | | |
| | Food Act Registration - Application Fee | One Off Fee upon application | No | Limits set in Act | \$75.00 |
| | Food Act Registration Fee | Annual Fee | No | Limits set in Act | \$150.00 |
| Home Business | | | | | |
| | Initial application for approval of a home occupation where the home occupation has not commenced | One Off Fee upon application | No | Limits set in Act | \$100.00 |
| | Application for the renewal of an approval of a home occupation where the application is made before the approval expires | Annual Fee | No | Limits set in Act | \$75.00 |
| Itinerate Traders - Trading Activities on Thoroughfares, Public Places and Local Government Property | | | | | |
| | Application Fee | One off | No | Full Cost Recovery | \$80.00 |
| | Daily Permit fee | Per day | No | Full Cost Recovery | \$10.00 |
| | Weekly Permit fee | Per week | No | Full Cost Recovery | \$50.00 |
| | Monthly Permit fee | Per month | No | Full Cost Recovery | \$120.00 |
| | Annual Permit fee | Per Year | No | Full Cost Recovery | \$250.00 |
| | * Itinerate Traders Permit not required for vendors participating in a market day event organised by the Shire or the Community Resources Centre to encourage activation and participation at these events. | | | | |

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| | Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|--|---|---|-----------|----------------------------|---|
| Planning and Building Fees | | | | | |
| Administration | | | | | |
| Planning and Development Regulations 2009 | | | | | |
| | Zoning Certificate - Application Fee for Zoning Certificate. | Proforma advising of current zoning under Town Planning Scheme and any changes to Scheme being considered by Council, does not include site inspection. | Yes | Fee set by other Authority | \$75.00 |
| | Written advice - Application Fee for Written Planning Advice. | Proforma advising of current zoning under Town Planning Scheme and any changes to Scheme being considered by Council, does not include site inspection. | Yes | Fee set by other Authority | \$75.00 |
| | Clause 61A Deemed to Comply Check. | Applicable for Single houses, and extensions to, only. | Yes | Fee set by other Authority | \$300.00 |
| Development Application | | | | | |
| Planning and Development Regulations 2009 | | | | | |
| | Development Cost <\$50,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | \$150.00 |
| | Development Cost \$50,000 - \$500,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | 0.32% of estimated cost of development |
| | Development Cost \$500,000 - \$2,500,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | \$1,800 + 0.257% for every \$1 in excess of \$500,000 |
| | Development Cost \$2,500,000 - \$5,000,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | \$7,250 + 0.206% for every \$1 in excess of \$2.5 million |
| | Development Cost \$5,000,000 - \$21,500,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | \$12,850 + 0.123% for every \$1 in excess of \$5 million |
| | Development Cost >\$21,500,000. | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). | Yes | Fee set by other Authority | \$34,500.00 |
| | Amendment or Renewal of an Approved Development Application | Amendments to and renewals of previously assessed and approved Development Application. | Yes | Fee set by other Authority | \$300.00 |
| | Change of Use/Continuation of Non-Conforming Use. | Determining a development application (other than for an extractive industry) where the development has already commenced or been carried out. | Yes | Fee set by other Authority | Penalty: The fee plus by way of penalty, twice that fee (=3x fee in total). |
| Scheme Amendments / Structure Plans | | | | | |
| | Complex amendments. | Fees calculated & applied in accordance with Part 7 of the Planning & Development Regulations 2009. | No | Fee set by other Authority | Actual cost |
| | Standard amendments. | Fees calculated & applied in accordance with Part 7 of the Planning & Development Regulations 2009. | No | Fee set by other Authority | Actual cost |
| | Basic amendments. | Fees calculated & applied in accordance with Part 7 of the Planning & Development Regulations 2009. | No | Fee set by other Authority | Actual cost |
| | New Local Structure Plan. | Fees calculated & applied in accordance with Part 7 of the Planning & Development Regulations 2009. | Yes | Fee set by other Authority | Actual cost |
| | Amendment to Local Structure Plan. | Fees calculated & applied in accordance with Part 7 of the Planning & Development Regulations 2009. | Yes | Fee set by other Authority | Actual cost |
| Excavation Permits | | | | | |
| | Excavation Application Fee (non refundable) | Per Application | No | Cost Recovery | \$175.00 |
| | Ground Disturbance Application Fee (non refundable) | Where the work doesn't interfere with the actual road surface - but does impact the road reserve. | No | Cost Recovery | \$70.00 |
| | Refundable Bond | Works Manager to advise the size of each Bond based on the scale of the works and also to assess the amount of the refund. | No | Full Cost Recovery | Typically between \$1,000 and \$2,000 |

The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowances for officers time, direct costs involved and a percentage allowance to recover operating overhead costs.

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| | Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|--|--|---|-----------|----------------------------|--|
| Building | | | | | |
| Satellite Dish | | | | | |
| | Satellite Dish Application | 1m ³ or less | No | Full Cost Recovery | \$50.00 |
| | | Greater than 1m ³ | Yes | Fee set by other Authority | As per statutory Building Permit fees |
| Pool Enclosure Inspections | | | | | |
| | Initial Inspection of pool enclosure | per Building Act Regulation | Yes | Fee set by other Authority | \$325.00 |
| | Periodic inspection program (annual fee) | per Building Act Regulation 53A(3) | Yes | Fee set by other Authority | \$60.00 |
| | Additional inspections or other non-mandatory inspections. | Each. | No | Full Cost Recovery | Actual cost |
| | Provision of an inspection certificate for a swimming pool barrier. | r28 - Inspection Certificate to contain information identified in r29. | No | Full Cost Recovery | Actual cost |
| Building General | | | | | |
| | Application to vary a component/s of an already approved Building Permit. | Based on the change in contract value, but not less than fee listed. | No | Fee set by other Authority | 110.00 |
| | Building Services Levy (applicable on above applications). | 0.137% where construction value >\$45K or \$61.65min. | Yes | Fee set by other Authority | 0.137% or \$61.65min |
| | BSL Commission | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Full Cost Recovery | 5.00 |
| Building Record Search | | | | | |
| | Building Search Fee (Payable on all requests at time of request). | (s129, s131 Act) - Fee plus copying charges. | No | Full Cost Recovery | \$40.00 + copying charges |
| | Copies of Commercial Plans - A4 to A0. | Per set. | No | Full Cost Recovery | 40.00 |
| | Copies of Residential Plans - A4 to A3. | Per set. | No | Full Cost Recovery | 18.00 |
| | Copies of Plans - Larger than A3. | Single copy. | No | Full Cost Recovery | 13.00 |
| | Copies of Plans - A4 to A3. | Single copy. | No | Full Cost Recovery | 7.00 |
| Building Permit Fees (Building Act 2011) | | | | | |
| | Extension of time during which a building permit has affect. | As per s32(3)f of the Building Act 2011. | Yes | Fee set by other Authority | 110.00 |
| | Un-Certified Building Permit. | 0.32% of estimated building works value but not less than \$110.00. | Yes | Fee set by other Authority | 0.32% or 110.00 |
| | Certified Building Permit Class 1 & 10. | 0.19% of estimated building works value but not less than \$110.00. | Yes | Fee set by other Authority | 0.19% or 110.00 |
| | Certified Building Permit Class 2 to 9. | 0.09% of estimated building works value but not less than \$110.00. | Yes | Fee set by other Authority | 0.09% or 110.00 |
| | Building Services Levy (applicable on above applications). | 0.137% where construction value >\$45K or \$61.65min. | Yes | Fee set by other Authority | 0.137% or \$61.65min |
| | BSL Commission (on the above applications). | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Fee set by other Authority | 5.00 |
| | Application for approval of battery powered smoke alarms. | | Yes | Fee set by other Authority | 185.00 |
| Demolition Licences - (Building Act 2011) | | | | | |
| | Extension of time during which a demolition permit has affect. | As per s32(3)f of the Building Act 2011. | Yes | Fee set by other Authority | 110.00 |
| | Demolition Permit Class 1 & 10. | Flat rate. | Yes | Fee set by other Authority | 110.00 |
| | Demolition Permit Class 2 to 9. | \$110.00 for each storey of the building. | Yes | Fee set by other Authority | \$110.00 per storey |
| | Building Services Levy (BSL) (applicable on the above applications). | Building Services (Complaint Resolution & Administration) Regulations 2011. r12. | Yes | Fee set by other Authority | 0.137% or \$61.65minimum |
| | BSL Commission. | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Fee set by other Authority | 5.00 |
| Building Approval Certificate - BAC (Building Act 2011) | | | | | |
| | Building Approval Certificate for Unauthorised Works (s51(3)). | 0.38% of construction value but not less than \$110.00. | Yes | Fee set by other Authority | 0.38% or \$110.00 |
| | Building Services Levy for unauthorised work (s51). | 0.274% where construction value >\$45k or \$123.30 minimum. | Yes | Fee set by other Authority | 0.274% where construction value >\$45k or \$123.30 minimum |
| | BSL Commission. | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Fee set by other Authority | 5.00 |
| | Building Approval Certificate for an existing building (no work has commenced or been done). | (s52(2)). | Yes | Fee set by other Authority | 110.00 |
| | Building Services Levy (BSL) (applicable on the above application). | | Yes | Fee set by other Authority | 61.65 |
| | BSL Commission. | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Full Cost Recovery | 5.00 |

Shire of Cocos (Keeling) Islands
2026/2027 SCHEDULE OF FEES & CHARGES

All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026
Any Statutory Fees are fees imposed by other government agencies are subject to change without warning.

| Fees & Charges | Explanatory Comment | Statutory | Cost Methodology | 2026/27 |
|---|---|-----------|----------------------------|---|
| Occupancy Permits (Building Act 2011) | | | | |
| Occupancy Permit for a completed Building. | with existing approval (s46). | Yes | Fee set by other Authority | 110.00 |
| Modification of Occupancy Permit for additional use on a temporary basis. | (s48). | Yes | Fee set by other Authority | 110.00 |
| Application to extend the time for an occupancy permit or building approval certificate. | (s65(3)a). | Yes | Fee set by other Authority | 110.00 |
| Temp Occupancy Permit for incomplete building. | (s47). | Yes | Fee set by other Authority | 110.00 |
| Replacement Occupancy Permit for permanent change of building use. | (s49). | Yes | Fee set by other Authority | 110.00 |
| Replacement Occupancy Permit for an existing building. | (s52(1)). | Yes | Fee set by other Authority | 110.00 |
| Occupancy Permit or BAC for the registration of Strata Scheme, plan or subdivision (s50(1) & (2)). | \$11.60 each unit covered by the application but not less than \$115.00. | Yes | Fee set by other Authority | \$11.60 each unit covered by the application but not less than \$115.00 |
| Building Services Levy (BSL) (applicable on the above application except s46 & s48). | | Yes | Fee set by other Authority | 61.65 |
| BSL Commission. | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Full Cost Recovery | 5.00 |
| Occupancy Permit for which unauthorised work has been done. | (s51(2)). | Yes | Fee set by other Authority | 0.18% of construction value but not less than \$105.00 min |
| Building Services Levy for unauthorised work (s51). | 0.274% where construction value >\$45k or \$123.30 minimum (less \$5 commission). | Yes | Fee set by other Authority | 0.274% where construction value >\$45k or \$123.30 minimum |
| BSL Commission. | Administration fee retained by Shire of Cocos (Keeling) Islands for collection of BSL Levy. | Yes | Full Cost Recovery | 5.00 |
| Building/Certification Fees - (Refer Building Act 2011) | | | | |
| Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought). | | Yes | Fee set by other Authority | 2,240.00 |
| Certificate of Construction Compliance. | Listed fee - Two hours officer time or part thereof. Excess of two hours - half this fee per hour thereafter. | No | Fee set by other Authority | 220.00 |
| Certificate of Building Compliance. | Listed fee - Two hours officer time or part thereof. Excess of two hours - half this fee per hour thereafter. | No | Fee set by other Authority | 220.00 |
| Certificate of Design Compliance - Class 1 & 10 Buildings. | Class 1 & 10 Buildings. | No | Fee set by other Authority | 0.13% of the estimated value of building work but not less than \$105 |
| Certificate of Design Compliance - Class 2 - 9 Buildings. | Class 2 - 9 Buildings. | No | Fee set by other Authority | 0.09% of the estimated value of building work but not less than \$105 |
| Provision of Information & Advice from Building Services. | Per hour. | No | Fee set by other Authority | 108.00 |
| Request seeking Confirmation. | Confirmation that Planning, Environmental Health, Infrastructure etc. requirements have been met. | No | Fee set by other Authority | 108.00 |
| Compile an alternative solution for class 1 and 10. | Minimum of listed fee for first two hours or part thereof. Then half this fee per hour thereafter. | No | Fee set by other Authority | 216.00 |
| DFES Consultation. | Class 2 - 9 Buildings. | No | Fee set by other Authority | 105.00 |
| Certificate of Construction Compliance. | Includes one site inspection; additional inspections charged as per fee listed below. Priced on application. | No | Fee set by other Authority | \$540.00 minimum |
| Certificate of Building Compliance - Class 1 & 10. | Includes one site inspection; additional inspections charged as per fee listed below. Priced on application. | No | Fee set by other Authority | \$360.00 minimum |
| Certificate of Building Compliance - Class 2 - 9. | Includes one site inspection; additional inspections charged as per fee listed below. Priced on application. | No | Fee set by other Authority | \$540.00 minimum |
| Additional inspections. | Per hour. | No | Fee set by other Authority | 180.00 |
| Certificate of Design Compliance - Class 1 & 10 Buildings. | Class 1 & 10 Buildings. | No | Fee set by other Authority | \$360.00 minimum |
| Certificate of Design Compliance - Class 2 - 9 Buildings. | Class 2 - 9 Buildings. | No | Fee set by other Authority | \$540.00 minimum + 0.1% of Construction Value |
| Provision of Information & Advice from Building Services. | Per hour. | No | Fee set by other Authority | 180.00 |
| Compile an alternative solution for class 1 and 10. | Minimum starting rate. Priced on application. | No | Fee set by other Authority | \$360.00 minimum |

| Shire of Cocos (Keeling) Islands 2026/2027 SCHEDULE OF FEES & CHARGES | | | | | | |
|---|------------------------------------|---------------------|-------------------------------------|--|------------------|----------------------------------|
| WASTE MANAGEMENT FEES | | | | | | |
| All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026 | | | | | | |
| Transfer Station - OPENING HOURS | | | Shire Office - OPENING HOURS | | | |
| Home Island | West Island | | Home Island ph: 9162 6649 | West Island ph: 9162 6740 | | |
| Tuesday 11AM to Midday | Monday and Thursday 11AM to Midday | | Monday to Thursday 7am to 4pm | Monday 8am to 10.15am | | |
| Friday 1030AM to 1130AM | | | Friday 7am to 12pm | Wednesday 8am to 2.00pm | | |
| Sunday 3PM to 4PM | | | | Friday 8am to 10.15am | | |
| ** or by appointment | | | | | | |
| Gate Fees must be paid in advance and receipt taken to the Transfer Station for acceptance of Waste | | | | | | |
| Payment can be made in person at the Shire Office or over the Phone (receipt will be emailed) | | | | | | |
| Pursuant to the Waste Avoidance and Resources Recovery Act 2007 Part 6, Division 3, Section 67 | | | | | | |
| BIN COLLECTION SERVICE - Fees & Charges | | Explanatory Comment | Cost Methodology | Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community | Cost Methodology | Other Commercial & Public Agency |
| Charged on Annual Rates Notice | | | | | | |
| General Petruscible Waste | per Bin | | Subsidised Price | 650.00 | Cost Recovery | 3,260.00 |
| General Petruscible Waste - Pensioner Discounted (Single) | per Bin | | Subsidised Price | 415.00 | | N/A |
| * Conditions apply - Dependant on Household income | | | | | | |
| General Petruscible Waste - Pensioner Discounted (Couple) | per Bin | | Subsidised Price | 435.00 | | N/A |
| * Conditions apply - Dependant on Household income | | | | | | |
| General Recycling Waste - (Glass & Cans only) | per Bin | | Subsidised Price | NIL | Subsidised Price | NIL |
| Additional or Replacement Bin | per Bin | | Full Cost Recovery | 75.00 | Cost Recovery | 75.00 |
| (Bin supply only, collection fees apply per above) | | | | | | |
| * additional bin fee also applies for replacement bin where vandalism or intentional damage caused. | | | | | | |
| Above rates include 1x pre-cyclone verge pickup of non-petruscible waste per year (m3 limits and exclusions apply). | | | | | | |
| Small Business Grants available to subsidise businesses that directly service the Cocos Community (Conditions apply) | | | | | | |
| Late Payment Penalty Interest | Can be waived by CEO | | | 7.00% | | 7.00% |
| TRANSFER STATION - Gate Fees & Charges | | Explanatory Comment | Cost Methodology | Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community Groups | Cost Methodology | Other Commercial & Public Agency |
| General Waste | | | | | | |
| General Waste (Petruscible Waste) | per Bin minimum charge | | Subsidised Price | NIL | Cost Recovery | 30.00 |
| General Recycling Waste - (Glass & Cans only) | | | Subsidised Price | NIL | Subsidised Price | NIL |
| Greenwaste | | | Subsidised Price | NIL | Subsidised Price | NIL |
| Mattresses | per unit | | Subsidised Price | 5.00 | Cost Recovery | 5.00 |
| E-Waste | per unit | | Subsidised Price | 7.00 | Cost Recovery | 85.00 |
| Scrap Metal | per m3 | | Subsidised Price | 70.00 | Cost Recovery | 900.00 |
| Construction & Demolition Waste | per m3 | | Subsidised Price | 115.00 | Cost Recovery | 1825.00 |
| Crushed concrete | per m3 | | Subsidised Price | 5.00 | Cost Recovery | 50.00 |
| Ceiling fans | per fan | | Subsidised Price | 6.00 | Cost Recovery | 90.00 |
| The Shire is not currently accepting any asbestos containing materials. All asbestos containing materials must be appropriately shipped off island at owners expense. | | | | | | |
| Whitegoods | | | | | | |
| Fridge / Freezer (bar fridge = 1/2 unit) | per unit | | Subsidised Price | 150.00 | Cost Recovery | 990.00 |
| Air Conditioner | per unit | | Subsidised Price | 20.00 | Cost Recovery | 440.00 |
| Washing Machine / Dryer | per unit | | Subsidised Price | 20.00 | Cost Recovery | 440.00 |
| Oven | per unit | | Subsidised Price | 20.00 | Cost Recovery | 440.00 |
| Dishwasher | per unit | | Subsidised Price | 20.00 | Cost Recovery | 440.00 |
| Solar Panel | per unit | | Subsidised Price | 25.00 | Cost Recovery | 100.00 |
| Solar Tank | per unit | | Subsidised Price | 85.00 | Cost Recovery | 330.00 |
| Vehicles / Motorcycles / Vessels | | | | | | |
| To be accepted all glass, tyres, batteries must be removed and oil drained. | | | | | | |
| 2 wheeled motorbike | per unit | | Subsidised Price | 270.00 | Cost Recovery | 790.00 |
| Quadbikes / Buggies / Vessels <1 tonne | per unit | | Subsidised Price | 550.00 | Cost Recovery | 4,970.00 |
| Vehicles/Vessels >1tonne, < 2 tonne | per unit | | Subsidised Price | 1,070.00 | Cost Recovery | 5,675.00 |
| Vehicles/Vessels > 2 tonne, < 5 tonne | per unit | | Subsidised Price | 2,130.00 | Cost Recovery | 14,195.00 |
| Vehicles/Vessels > 5 tonne | per unit | | Subsidised Price | 3,845.00 | Cost Recovery | 21,230.00 |
| * includes trailers | | | | | | |
| Tyres | | | | | | |
| Passenger car tyres & car/boat trailer tyres | per unit | | Subsidised Price | 8.00 | Cost Recovery | 80.00 |
| Truck tyre | per unit | | Subsidised Price | 95.00 | Cost Recovery | 470.00 |
| Truck tyre - large | per unit | | Subsidised Price | 145.00 | Cost Recovery | 705.00 |
| Tractor / plant tyre | per unit | | Subsidised Price | 250.00 | Cost Recovery | 1,265.00 |
| Other | | | | | | |

| Shire of Cocos (Keeling) Islands | | | | |
|--|---|------------------|-------|----------------------|
| 2026/2027 SCHEDULE OF FEES & CHARGES | | | | |
| WASTE MANAGEMENT FEES | | | | |
| Outboard motor - small-medium | per unit | Subsidised Price | 45.00 | Cost Recovery 100.00 |
| Outboard motor - large | per unit | Subsidised Price | 70.00 | Cost Recovery 155.00 |
| Engine oil | per litre | Subsidised Price | 1.00 | Cost Recovery 1.00 |
| Battery | per unit | Subsidised Price | 6.00 | Cost Recovery 65.00 |
| Illegal Dumping | | | | |
| <p>The illegal dumping of Waste is an offence under the <i>Environmental Protection Act 1986 (WA) (CKI)</i> . Upon conviction, the offence carries a maximum penalty of \$125,000 for a company and \$62,500 for an individual.</p> <p>Anyone who witnesses or has information regarding illegal dumping may call the Pollution Watch Hotline on 1300 784 782 or email pollutionwatch@dwer.wa.gov.au</p> <p>Public Waste Collection Sheds/Bins /Containers Permit and Clean up of Council Reserves, Streets or Public Places from Associated Littering or Illegal Dumping. Unauthorised use of reserves, streets and street verges. Clean up fee for any residual matter, waste or unwanted materials including soils, tyres, oils, solid or liquid chemicals, household hazardous waste, asbestos, any light globe, chemicals of any nature, sand, vegetative materials, plastics, metals, furniture, bedding, clothing, household products, white goods, electronic products, cardboard, newspaper and magazines and any other product whatsoever left on any reserves, streets including verges, or other public places without approval of Council shall be charged a fee for the full cost of a clean up including treatment and any disposal costs. Does not preclude any other charges/penalties that may apply in accordance with other legislation.</p> <p>Where a culprit can be identified, Private Works fees and charges will apply for the collection and processing of illegally dumped waste as well as the applicable Transfer Station Gate Fee. The Private works Fee will be based on staff and employees time and equipment to clean the site and treat and dispose of the matter as required. A minimum fee of 2 hours will apply.</p> | | | | |
| DEFINITIONS | | | | |
| Residential | Premises that have been constructed primarily to provide residential services, regardless of the identity of the owner or occupier. | | | |
| Public Agency | Includes properties owned by <u>or</u> used by a Commonwealth or other Public Agency, excluding Residential properties. | | | |
| Pertruscible waste | General solid waste that contains organic matter capable of being decomposed | | | |

10.3.2 MONTHLY FINANCIAL REPORT - MAY 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1. Monthly Budget Report - May 2026 [↓](#)

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 and year-to-date financial report for May 2026, 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.

COMMENTS

The period of review is the 11 months ended 31 May 2026.

Income for the year to date is:

- Operating Revenues \$11.3M

- Capital Revenues \$0.3M
- Total \$11.6M

The Income budget for the same period was \$11.2m, resulting in an overall favourable Income budget variance of \$0.4m, caused mainly be the Shire’s third Finance Assistance Grant being more than we were initially advised.

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

| Type | Actual | Budget | Variance |
|------------------------------|---------------|---------------|-----------------|
| | \$m | \$m | \$m |
| Operating Expenditure | \$6.9M | \$7.9M | \$1.0M |
| Excluding Depreciation | \$5.4M | \$6.5M | \$1.1M |
| Depreciation | \$1.5M | \$1.4M | (\$0.1M) |
| Capital Expenditure | \$0.7m | \$1.3m | (\$0.6m) |

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 May 2026, 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 MAY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 MAY 2026, 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 MAY 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| | |
|---------------------------------------|---|
| Statement of financial activity | 2 |
| Statement of financial position | 3 |
| Note 1 Basis of preparation | 4 |
| Note 2 Net current assets information | 5 |
| Note 3 Explanation of variances | 6 |

SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

| Note | Amended Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. |
|--|---|---|----------------------------|------------------------------|-----------------------------------|------|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 521,516 | 521,516 | 523,461 | 1,945 | 0.37% | |
| Rates excluding general rates | 29,800 | 29,800 | 29,800 | 0 | 0.00% | |
| Grants, subsidies and contributions | 5,466,923 | 5,263,553 | 5,676,869 | 413,316 | 7.85% | |
| Fees and charges | 745,796 | 698,131 | 495,819 | (202,312) | (28.98%) | ▼ |
| Interest revenue | 400,000 | 318,205 | 338,394 | 20,189 | 6.34% | |
| Other revenue | 5,528,000 | 4,146,500 | 4,254,002 | 107,502 | 2.59% | |
| | 12,692,035 | 10,977,705 | 11,318,345 | 340,640 | 3.10% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (4,039,210) | (3,663,880) | (3,372,608) | 291,272 | 7.95% | |
| Materials and contracts | (2,878,550) | (2,250,524) | (1,687,876) | 562,648 | 25.00% | ▲ |
| Utility charges | (289,787) | (270,713) | (196,704) | 74,009 | 27.34% | ▲ |
| Depreciation | (1,685,875) | (1,461,163) | (1,433,599) | 27,564 | 1.89% | |
| Finance costs | (500) | (440) | 0 | 440 | 100.00% | |
| Insurance | (160,324) | (160,324) | (141,466) | 18,858 | 11.76% | |
| Other expenditure | (1,001,021) | (141,910) | (121,186) | 20,724 | 14.60% | |
| | (10,055,267) | (7,948,954) | (6,953,439) | 995,515 | 12.52% | |
| Non cash amounts excluded from operating activities | 2(c) 1,651,519 | 1,461,163 | 1,457,180 | (3,983) | (0.27%) | |
| Amount attributable to operating activities | 4,288,287 | 4,489,914 | 5,822,086 | 1,332,172 | 29.67% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 200,000 | 200,000 | 268,737 | 68,737 | 34.37% | ▲ |
| Proceeds from disposal of assets | 30,000 | 0 | 0 | 0 | 0.00% | |
| | 230,000 | 200,000 | 268,737 | 68,737 | 34.37% | |
| Outflows from investing activities | | | | | | |
| Acquisition of property, plant and equipment | (1,683,077) | (918,788) | (582,048) | 336,740 | 36.65% | ▲ |
| Acquisition of infrastructure | (517,420) | (430,347) | (92,617) | 337,730 | 78.48% | ▲ |
| Payments for intangible assets | (203,420) | 0 | (17,979) | (17,979) | 0.00% | |
| | (2,403,917) | (1,349,135) | (692,644) | 656,491 | 48.66% | |
| Amount attributable to investing activities | (2,173,917) | (1,149,135) | (423,907) | 725,228 | 63.11% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Payments for principal portion of lease liabilities | (12,909) | (13,115) | (13,115) | 0 | 0.00% | |
| Transfer to reserves | (8,147,077) | (32,000) | (244,616) | (212,616) | (664.43%) | ▼ |
| | (8,159,986) | (45,115) | (257,731) | (212,616) | (471.28%) | |
| Amount attributable to financing activities | (4,939,903) | (45,115) | (257,731) | (212,616) | (471.28%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 2,825,533 | 2,825,533 | 2,825,533 | 0 | 0.00% | |
| Amount attributable to operating activities | 4,288,287 | 4,489,914 | 5,822,086 | 1,332,172 | 29.67% | ▲ |
| Amount attributable to investing activities | (2,173,917) | (1,149,135) | (423,907) | 725,228 | 63.11% | ▲ |
| Amount attributable to financing activities | (4,939,903) | (45,115) | (257,731) | (212,616) | (471.28%) | ▼ |
| Surplus or deficit after imposition of general rates | 0 | 6,121,197 | 7,965,981 | 1,844,784 | 30.14% | ▲ |

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 MAY 2026

| | Actual 30 June 2025 | Actual as at 31 May 2026 |
|--------------------------------------|--------------------------------|-------------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 10,029,758 | 16,173,421 |
| Trade and other receivables | 4,751,532 | 2,616,430 |
| Inventories | 19,792 | 67,275 |
| Other assets (accrued income) | 44,595 | 44,595 |
| TOTAL CURRENT ASSETS | 14,845,677 | 18,901,721 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 11,903,050 | 11,903,050 |
| Property, plant and equipment | 15,113,120 | 14,684,229 |
| Infrastructure | 9,792,877 | 9,481,730 |
| Intangible assets | 3,000 | 2,082 |
| TOTAL NON-CURRENT ASSETS | 36,812,047 | 36,071,091 |
| TOTAL ASSETS | 51,657,724 | 54,972,812 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 715,593 | 91,359 |
| Contract liabilities | 117,991 | 0 |
| Lease liabilities | 13,229 | 114 |
| Employee related provisions | 512,351 | 512,351 |
| TOTAL CURRENT LIABILITIES | 1,359,164 | 603,824 |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | 5,271 | 5,271 |
| Employee related provisions | 63,852 | 63,852 |
| TOTAL NON-CURRENT LIABILITIES | 69,123 | 69,123 |
| TOTAL LIABILITIES | 1,428,287 | 672,947 |
| NET ASSETS | 50,229,437 | 54,299,865 |
| EQUITY | | |
| Retained surplus | 29,630,370 | 33,456,182 |
| Reserve accounts | 11,058,673 | 11,303,289 |
| Revaluation surplus | 9,540,394 | 9,540,394 |
| TOTAL EQUITY | 50,229,437 | 54,299,865 |

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 MAY 2026

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 00 January 1900

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 current 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 MAY 2026

2 NET CURRENT ASSETS INFORMATION

| | Amended Budget Opening 1 July 2025 | Actual as at 30 June 2025 | Actual as at 31 May 2026 |
|---|--|---|---------------------------------------|
| Note | \$ | \$ | \$ |
| (a) Net current assets used in the Statement of Financial Activity | | | |
| Current assets | | | |
| Cash and cash equivalents | 11,017,938 | 10,029,758 | 16,173,421 |
| Trade and other receivables | 1,808,302 | 4,751,532 | 2,616,430 |
| Inventories | 12,882 | 19,792 | 67,275 |
| Other assets | 32 | 44,595 | 44,595 |
| | <u>12,839,154</u> | <u>14,845,677</u> | <u>18,901,721</u> |
| Less: current liabilities | | | |
| Trade and other payables | (168,600) | (715,593) | (91,359) |
| Contract liabilities | 0 | (117,991) | 0 |
| Lease liabilities | (5,270) | (13,229) | (114) |
| Employee related provisions | (498,622) | (512,351) | (512,351) |
| | <u>(672,492)</u> | <u>(1,359,164)</u> | <u>(603,824)</u> |
| Net current assets | 12,166,662 | 13,486,513 | 18,297,897 |
| Less: Total adjustments to net current assets Under Review | 2(b) (14,714,113) | (10,660,980) | (10,310,211) |
| Closing funding surplus / (deficit) | (2,547,451) | 2,825,533 | 7,965,981 |
| (b) Current assets and liabilities excluded from budgeted deficiency | | | |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (15,064,811) | (11,058,673) | (11,303,289) |
| Less: Current assets not expected to be received at end of year | | | |
| - Current financial assets at amortised cost - self supporting loans | | | |
| - Interfund transfer | 0 | 0 | 584,919 |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of lease liabilities | 5,270 | 13,229 | 114 |
| - Current portion of employee benefit provisions held in reserve | 345,428 | 384,464 | 408,045 |
| Total adjustments to net current assets | 2(a) (14,714,113) | (10,660,980) | (10,310,211) |
| | Amended Budget Estimates 30 June 2026 | YTD Budget Estimates 31 May 2026 | YTD Actual 31 May 2026 |
| | \$ | \$ | \$ |
| (c) Non-cash amounts excluded from operating activities | | | |
| Adjustments to operating activities | | | |
| Add: Depreciation | 1,685,875 | 1,461,163 | 1,433,599 |
| Movement in current contract liabilities associated with restricted cash | (34,356) | 0 | 23,581 |
| Total non-cash amounts excluded from operating activities | 1,651,519 | 1,461,163 | 1,457,180 |

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 MAY 2026

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 | | | |
| Fees and charges | (202,312) | (28.98%) | ▼ |
| <i>Historic Commonwealth Waste Fees being written off</i> | | | |
| Expenditure from operating activities | | | |
| Materials and contracts | 562,648 | 25.00% | ▲ |
| <i>Range of budget savings, caused by a mix of timing differences and savings. Financial Year End typically reduces the YTD variance.</i> | | | |
| Utility charges | 74,009 | 27.34% | ▲ |
| <i>New Watercorp billing arrangements have resulted in budget variance.</i> | | | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 68,737 | 34.37% | ▲ |
| <i>Roads to Recovery 24/25 work program finished and acquitted in 25/26.</i> | | | |
| Outflows from investing activities | | | |
| Acquisition of property, plant and equipment | 336,740 | 36.65% | ▲ |
| <i>Timing difference : delay in purchase of Plant items - refer to Note 3</i> | | | |
| Acquisition of infrastructure | 337,730 | 78.48% | ▲ |
| <i>Deferral of roads maintenance</i> | | | |
| Outflows from financing activities | | | |
| Transfer to reserves | (212,616) | (664.43%) | ▼ |
| <i>Timing differences - budget was phased to be largely year end journals.</i> | | | |
| Surplus or deficit after imposition of general rates | 1,844,784 | 30.14% | ▲ |
| <i>Caused by the above variances.</i> | | | |

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

| | |
|---|-------------------------------------|
| 1 | Cash and Financial Assets |
| 2 | Reserve Accounts |
| 3 | Capital Acquisitions |
| 4 | Disposal of Assets |
| 5 | Receivables |
| 6 | Payables |
| 7 | Grants, Subsidies and contributions |
| 8 | Rates |
| 9 | Land Trusts |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Reserve Accounts | Total | Institution | Interest Rate | Maturity Date |
|------------------------------|---------------------------|------------------|---------------------|-------------------|-------------|------------------|------------------|
| | | \$ | \$ | \$ | | | |
| Municipal Fund - 7340 & 5474 | Cash and cash equivalents | 2,970,762 | 0 | 2,970,762 | CBA | variable | NA |
| Term Deposit | Cash and cash equivalents | 1,181,435 | 0 | 1,181,435 | CBA | 4.81% | 7/07/26 |
| Term Deposit | Cash and cash equivalents | 717,935 | 1,303,289 | 2,021,224 | CBA | 4.81% | 7/07/26 |
| Term Deposit | Cash and cash equivalents | 0 | 2,000,000 | 2,000,000 | CBA | 4.81% | 7/07/26 |
| Term Deposit | | 0 | 8,000,000 | 8,000,000 | CBA | 4.32% | 4/06/26 |
| Total | | 4,870,132 | 11,303,289 | 16,173,421 | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 4,870,132 | 11,303,289 | 16,173,421 | | | |
| | | 4,870,132 | 11,303,289 | 16,173,421 | | | |

KEY INFORMATION

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

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 6 - Other assets.

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

2 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 | 23,581 | 0 | 408,045 |
| Plant Reserve | 1,045,155 | 573,145 | (813,600) | 804,700 | 1,012,696 | 62,289 | 0 | 1,074,985 |
| Building Reserve | 1,803,905 | 336,702 | (511,789) | 1,628,818 | 1,787,280 | 108,731 | 0 | 1,896,011 |
| Furniture and Equipment Reserve | (228) | 25,761 | (7,688) | 17,845 | 55,289 | 3,271 | 0 | 58,560 |
| Self Insurance Reserve | 113,838 | 3,415 | 0 | 117,253 | 116,466 | 7,143 | 0 | 123,609 |
| Community Reserve | 541,796 | 16,254 | 0 | 558,050 | 549,043 | 33,675 | 0 | 582,718 |
| Climate Adaption Reserve | 94,301 | 2,829 | 0 | 97,130 | 96,599 | 5,926 | 0 | 102,525 |
| 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 | 6,010,530 | (1,327,456) | 10,400,757 | 6,619,253 | 0 | 0 | 6,619,253 |
| Infrastructure Reserve | 356,700 | 850,701 | (200,000) | 1,007,401 | 353,500 | 0 | 0 | 353,500 |
| | 10,137,817 | 8,147,077 | (3,220,083) | 15,064,811 | 11,058,673 | 244,616 | 0 | 11,303,289 |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | YTD Actual | YTD Variance |
|---|------------------|------------------|----------------|------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 511,789 | 0 | 36,098 | 36,098 |
| Plant and equipment | 1,171,288 | 918,788 | 545,951 | 336,740 |
| Acquisition of property, plant and equipment | 1,683,077 | 918,788 | 582,048 | 372,837 |
| Infrastructure | 517,420 | 430,347 | 92,617 | 337,730 |
| Acquisition of infrastructure | 517,420 | 430,347 | 92,617 | 337,730 |
| Total of PPE and Infrastructure | 2,200,497 | 1,349,135 | 674,665 | 710,567 |
| Synergy Upgrades | 203,420 | 0 | 17,979 | (17,979) |
| Acquisition of intangible asset | 203,420 | 0 | 17,979 | (17,979) |
| Total capital acquisitions | 2,403,917 | 1,349,135 | 692,644 | 692,588 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 200,000 | 200,000 | 268,737 | 68,737 |
| Other (disposals & C/Fwd) | 30,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Plant Reserve | 813,600 | 0 | 0 | 0 |
| Building Reserve | 511,789 | 0 | 0 | 0 |
| Furniture and Equipment Reserve | 7,688 | 0 | 0 | 0 |
| IT & Communications Reserve | 640,840 | 0 | 0 | 0 |
| Infrastructure Reserve | 200,000 | 0 | 0 | 0 |
| Contribution - operations | 0 | 1,149,135 | 423,907 | (725,228) |
| Capital funding total | 2,403,917 | 1,349,135 | 692,644 | (656,491) |

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 MAY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

| Account Description | Amended | | | Variance |
|--|------------------|------------------|----------------|-----------------|
| | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | \$ | \$ | \$ | \$ |
| Buildings | | | | |
| C282 Buildings And Minor Structure | 511,789 | 0 | 0 | 0 |
| C138 Light Industrial Sheds Home Island | 0 | 0 | 803 | (803) |
| C142 Hi Cyclone Shelter Upgrades | 0 | 0 | 7,520 | (7,520) |
| C267 Studio Unit Lot198 Hi | 0 | 0 | 2,059 | (2,059) |
| C368 Azmie Zaitu Centre - Capital Works | 0 | 0 | 25,716 | (25,716) |
| Plant, Furniture and Equipment | | | | |
| C190 Projector Equipment / Screen | 7,688 | 7,688 | 0 | 7,688 |
| C075 Satellite Tv Upgrade | 50,000 | 50,000 | 0 | 50,000 |
| C091 Gym Equipment - Hi | 15,000 | 0 | 13,777 | (13,777) |
| C062 2 X Push Mowers | 10,000 | 7,500 | 0 | 7,500 |
| 133460 Capital Works - Buildings - Comm Resource Centre | 300,000 | 150,000 | 2,427 | 147,573 |
| Motor Vehicles | | | | |
| C213 Mini Excavator | 156,250 | 156,250 | 66,197 | 90,053 |
| C222 Excavator Replacement | 102,500 | 102,500 | 141,515 | (39,015) |
| C224 4 Wheeler Moto Bike | 65,600 | 65,600 | 0 | 65,600 |
| C240 3 New Fleet Utes | 153,750 | 153,750 | 218,128 | (64,378) |
| C241 Plant Replacement - Kubota Mower | 112,750 | 112,750 | 2,807 | 109,943 |
| C242 Kubota Mower Wi | 112,750 | 112,750 | 87,728 | 25,022 |
| C281 Bandit 1890XP mulcher | 85,000 | 0 | 0 | 0 |
| C257 Replacement Of Buggies | 0 | 0 | 2,776 | (2,776) |
| C280 Outboard Motors | 0 | 0 | 10,595 | (10,595) |
| TOTAL PROPERTY PLANT AND EQUIPMENT | 1,683,077 | 918,788 | 582,048 | 336,740 |
| Roads | | | | |
| 122210 Capital - Roads Renewal & Upgrade | 414,920 | 380,347 | 0 | 380,347 |
| C532 Roadworks - Jalan Kembang Molok - Home Island | 0 | 0 | 72,217 | (72,217) |
| C551 Roadworks - Jalan Masjid - Home Island | 0 | 0 | 5,804 | (5,804) |
| C553 Roadworks - Jalan Bunga Mawar - Home Island | 0 | 0 | 14,597 | (14,597) |
| Tourism | | | | |
| 131465 Capital Works - Other Infrastructure - Tourism And Area Promotion | 102,500 | 50,000 | 0 | 50,000 |
| TOTAL INFRASTRUCTURE | 517,420 | 430,347 | 92,617 | 337,730 |
| Intangible Assets | | | | |
| 144410 Capital - It & Communications Equipment | 78,420 | 0 | 17,979 | (17,979) |
| 042490 Document Management System | 125,000 | 0 | 0 | 0 |
| TOTAL INTANGIBLES | 203,420 | 0 | 17,979 | (17,979) |
| TOTAL | 2,403,917 | 1,349,135 | 692,644 | 656,491 |

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

OPERATING ACTIVITIES

5 RECEIVABLES

| Rates receivable | 30 June 2025 | 31 May 2026 |
|--------------------------------|---------------------|--------------------|
| | \$ | \$ |
| Opening arrears previous year | 140,038 | 247,557 |
| Levied this year | 526,206 | 553,261 |
| Less - collections to date | (205,837) | (291,201) |
| Gross rates collectable | 460,407 | 509,617 |
| Allowance for doubtful debts | (212,850) | (212,850) |
| Net rates collectable | 247,557 | 256,494 |
| % Collected | 30.9% | 36.4% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------------|----------------|----------------|----------------|-----------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Rates and statutory receivables | (30,666) | 66,779 | 19,148 | 38,555 | 252,078 | 345,894 |
| Percentage | (8.9%) | 19.3% | 5.5% | 11.1% | 72.9% | |
| Balance per trial balance | | | | | | |
| Rates and statutory receivables | | | | | | 256,494 |
| Trade receivables | | | | | | 2,559,684 |
| GST receivable | | | | | | 13,102 |
| Allowance for credit losses of rates and statutory receivables | | | | | | (212,850) |
| Total receivables general outstanding | | | | | | 2,616,430 |

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 MAY 2026

OPERATING ACTIVITIES

6 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|----------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | (15,947) | 0 | 0 | 0 | (15,947) |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | (15,947) |
| Bonds and Deposits held | | | | | | 91,615 |
| Prepaid rates | | | | | | 15,691 |
| Total payables general outstanding | | | | | | 91,359 |

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 MAY 2026**

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Grants, subsidies and contributions revenue | | |
|--|---|------------------|--------------------|
| | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ |
| Grants and subsidies | | | |
| Grants Commission General | 4,900,000 | 4,900,000 | 5,144,828 |
| Grant Funding (Non-Capital)-Other Culture | 0 | 0 | 1,100 |
| Mvr - Income | 0 | 0 | 92,094 |
| Dept Local Government | 0 | 0 | 8,000 |
| Jobseeker / Apprenticeship Scheme Incentives | 40,000 | 36,630 | 18,042 |
| | 4,940,000 | 4,936,630 | 5,264,064 |
| Contributions | | | |
| Fisheries Control - Income | 515,912 | 300,912 | 358,668 |
| Funding Income - Administration | 26,011 | 26,011 | 0 |
| Other Culture - Income | 0 | 0 | 8,800 |
| Pest Control - Income | 0 | 0 | 45,336 |
| | 541,923 | 326,923 | 412,804 |
| TOTALS | 5,481,923 | 5,263,553 | 5,676,868 |

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

| RATE TYPE | YTD Actual | | | | | | Budget | |
|----------------------------|-----------------------|-------------------------|-------------------|-----------------------|------------------------------------|------------------------|-----------------------|------------------------|
| | Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue \$ | Interim/Back Rate Revenue \$ | Total Revenue \$ | Rate Revenue \$ | Total Revenue \$ |
| Gross rental value | | | | | | | | |
| General Developed | 0.1051 | 158 | 3,277,040 | 344,253 | 5,353 | 349,606 | 344,253 | 344,253 |
| Vacant | 0.2085 | 10 | 53,970 | 11,253 | 0 | 11,253 | 11,253 | 11,253 |
| Business | 0.1175 | 44 | 1,310,725 | 154,010 | 8,592 | 162,602 | 154,010 | 154,010 |
| Unimproved value | | | | | | | | |
| Sub-Total | | 212 | 4,641,735 | 509,516 | 13,945 | 523,461 | 509,516 | 509,516 |
| Minimum payment | | | | | | | | |
| Gross rental value | | | | | | | | |
| General Developed | 840 | 3 | 3,540 | 2,520 | 0 | 2,520 | 2,520 | 2,520 |
| Vacant | 920 | 5 | 16,120 | 4,600 | 0 | 4,600 | 4,600 | 4,600 |
| Business | 840 | 27 | 77,030 | 22,680 | 0 | 22,680 | 22,680 | 22,680 |
| Sub-total | | 35 | 96,690 | 29,800 | 0 | 29,800 | 29,800 | 29,800 |
| Gross Total | | 247 | 4,738,425 | 539,316 | 13,945 | 553,261 | | 539,316 |
| Concession / Waiver | | | | | | 0 | | 0 |
| Total general rates | | | | 539,316 | 13,945 | 553,261 | 539,316 | 539,316 |

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

9 LAND TRUSTS

1979 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|--------------------|--------------------|--------------------------|--------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| 1979 LAND TRUST | | | | | |
| Revenue from operating activities | | | | | |
| Fees and charges | 222,216 | 222,216 | 203,698 | 462,054 | 258,356 |
| Other revenue | 102,500 | 102,500 | 93,962 | 108,576 | 14,614 |
| | 324,716 | 324,716 | 297,660 | 570,630 | 272,970 |
| Expenditure from operating activities | | | | | |
| Employee costs | (210,000) | (210,000) | (192,663) | (201,482) | (8,819) |
| Materials and contracts | (600,000) | (600,000) | (493,739) | (500,594) | (6,855) |
| Utility charges | (69,000) | (69,000) | (63,250) | (4,794) | 58,457 |
| Depreciation on non-current assets | (1,700,000) | (1,700,000) | (1,558,326) | (1,551,473) | 6,853 |
| Insurance expenses | (317,000) | (317,000) | (317,000) | (312,771) | 4,229 |
| | (2,896,000) | (2,896,000) | (2,624,978) | (2,571,115) | 53,863 |
| Operating result | (2,571,284) | (2,571,284) | (2,327,318) | (2,000,485) | 326,833 |
| Non-cash amounts excluded from operating activities | 1,700,000 | 1,700,000 | 1,558,326 | 1,551,473 | (6,853) |
| Amount attributable to operating activities | (871,284) | (871,284) | (768,992) | (449,012) | 319,980 |

1984 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|-------------------|-------------------|--------------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 1984 LAND TRUST | | | | | |
| Revenue from operating activities | | | | | |
| Fees and charges | 152,500 | 152,500 | 139,788 | 92,448 | (47,340) |
| | 152,500 | 152,500 | 139,788 | 92,448 | (47,340) |
| Expenditure from operating activities | | | | | |
| Employee costs | (79,500) | (79,500) | (72,897) | (100,640) | (27,743) |
| Materials and contracts | (48,000) | (48,000) | (32,288) | (94,436) | (62,148) |
| Utility charges | (9,300) | (9,300) | (8,525) | (7,098) | 1,427 |
| Depreciation on non-current assets | (267,000) | (267,000) | (244,750) | (245,410) | (660) |
| Insurance expenses | (47,500) | (47,500) | (47,500) | (26,181) | 21,319 |
| | (451,300) | (451,300) | (405,960) | (473,765) | (67,805) |
| Operating result | (298,800) | (298,800) | (266,172) | (381,317) | (115,145) |
| Non-cash amounts excluded from operating activities | 267,000 | 267,000 | 244,750 | 245,410 | 660 |
| Amount attributable to operating activities | (31,800) | (31,800) | (21,422) | (135,907) | (114,485) |
| TOTAL INTERFUND | (903,084) | (903,084) | (790,414) | (584,919) | 205,495 |

10.3.3 SCHEDULED OF ACCOUNTS PAID MAY 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.3.1. List of Accounts Paid May 2026 [↓](#)
- 10.3.3.2. Credit Card Transactions May 2026 [↓](#)
- 10.3.3.3. Fuel Transactions May 2026 [↓](#)

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 month of May 2026, as required by the *Local Government (Financial Management) Regulations 1996*.

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.

| Payment Type | Amount (\$) |
|---------------------|---------------------|
| EFT 12314-12396 | \$855,326.12 |
| Cheque 11790-11792 | \$15,122.35 |
| Direct Payment | \$110,933.81 |
| Total | \$981,382.28 |

Contained within Attachment 10.3.3.2 and 10.3.3.3 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

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 | There is a risk that payments may be | Moderate (8) | All payments are subject to established internal |

| | | | |
|------------|---|--------------|--|
| | made for unauthorised purposes or exceed approved budget allocations. | | controls, including officer verification, delegated approval, and review against the adopted budget and procurement requirements prior to processing. |
| Reputation | As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate expenditure may adversely impact public confidence in the Shire’s governance and financial management. | Moderate (8) | Due to above Mitigation Action all payments should be bona-fide and accordingly not generate any reputational damage. |
| Compliance | Failure to present the Accounts Paid report to Council may result in non-compliance with applicable legislative and governance requirements. | Moderate (8) | The report is prepared and presented to Council in accordance with the Local Government (Financial Management) Regulations 1996 and the Shire’s established monthly financial reporting processes. |
| Fraud | There is a risk that payment records or reporting may be manipulated. | Moderate (8) | Fraud risk is mitigated through segregation of duties, system access controls, payment authorisation limits, reconciliations, and management review prior to presentation to Council. |

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 May 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF MAY 2026 TOTALLING \$981,382.28 AS CONTAINED IN ATTACHMENT 10.3.3.1**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD MAY 2026, AS CONTAINED IN ATTACHMENT 10.3.3.2 AND 10.3.3.3**

| List of Accounts Paid Under Delegated Authority for the Month of May 2026 | | | | |
|---|------------|--|---|---------------------|
| Chq/EFT | Date | Name | Description | Amount |
| 11790 | 01/05/2026 | State Revenue Department | Disbursement MVR For February 2026 | \$ 4,014.45 |
| 11791 | 14/05/2026 | State Revenue Department | Disbursement MVR For March 2026 | \$ 7,574.90 |
| 11792 | 15/05/2026 | State Revenue Department | Disbursement MVR For April 2026 | \$ 3,533.00 |
| | | Total Cheque Payment | | \$ 15,122.35 |
| EFT12314 | 01/05/2026 | Department of Transport | Disbursement MVR For February 2026 | \$ 16,701.75 |
| EFT12315 | 01/05/2026 | Focus Networks | Postage Costs for 2x Laptops and 1x Mic | \$ 182.00 |
| EFT12316 | 01/05/2026 | Insurance Commission of Western Australia | Disbursement MVR For February 2026 | \$ 12,778.36 |
| EFT12317 | 11/05/2026 | Australian Services Union | Payroll deductions | \$ 53.00 |
| EFT12318 | 11/05/2026 | Australian Taxation Office | Payroll deductions | \$ 57,107.00 |
| EFT12319 | 11/05/2026 | Shire of Cocos (Keeling) Islands | Disbursement MVR For February 2026 | \$ 672.59 |
| EFT12320 | 14/05/2026 | Accwest Pty Ltd | Professional Service April 25 - December 25 | \$ 26,820.00 |
| EFT12321 | 14/05/2026 | Collector of Public Monies | Electricity Charges for-Lot 256, HI Shire Office p/e 24.02-20.04.2026 | \$ 8,502.45 |
| EFT12322 | 14/05/2026 | Australian Local Government Association | National General Assembly 2026 Early Bird Registration | \$ 6,993.00 |
| EFT12323 | 14/05/2026 | Austain Fasteners Pty Ltd | Purchase aluminium | \$ 1,431.50 |
| EFT12324 | 14/05/2026 | Australia Post | Postage stamps | \$ 878.40 |
| EFT12325 | 14/05/2026 | Boc Ltd | Container Service Period 29.03.2026-27.04.2026 (Oxygen Indust) | \$ 79.77 |
| EFT12326 | 14/05/2026 | Complete Building Supplies Wa | Purchase Dulux Paints (Kampong House Mtc) | \$ 5,105.20 |
| EFT12327 | 14/05/2026 | Cocos Communications And IT Pty Ltd | Provision of Internet & Digital Infrastructure, Operations & Management & Server Migration | \$ 32,925.00 |
| EFT12328 | 14/05/2026 | Cocos Island Co-Operative Society Limited | Transport Vacuum Pump on Trailer from WI to HI | \$ 750.00 |
| EFT12329 | 14/05/2026 | Cocos (Keeling) Islands Tourism Association Inc. | Hrs HI Museum mont January,February & March 2026 | \$ 2,617.92 |
| EFT12330 | 14/05/2026 | Pulu Connect | Service:Fixed Data number 402,Service: Corporate LAN number 417 month May 26,4G | \$ 825.00 |
| EFT12331 | 14/05/2026 | CPM Licencing | Renewal Registration Shire vehicle C1404 | \$ 358.30 |
| EFT12332 | 14/05/2026 | Cocos (K) Islands Community Resource Centre | Stationery-Office | \$ 232.00 |
| EFT12333 | 14/05/2026 | Dash Digital | Updates to Meeting Page | \$ 484.00 |
| EFT12334 | 14/05/2026 | Department of Transport | Disbursement MVR For March 2026 | \$ 17,135.90 |
| EFT12335 | 14/05/2026 | Embroidery Plus (Aust) | Purchase uniform (OutStaff) | \$ 21,729.00 |
| EFT12336 | 14/05/2026 | Focus Networks | Monthly Subscription is per computer agent-FOC,HUNT, M EDR | \$ 8,929.32 |
| EFT12337 | 14/05/2026 | Freightshop | Freight charges for-Uniforms (Embroidery Plus) | \$ 2,907.87 |
| EFT12338 | 14/05/2026 | Fridays Jetskis Pty Ltd | Purchase Fuel Pump-C1638,1802 | \$ 1,271.90 |
| EFT12339 | 14/05/2026 | Heavy Duty Parts Australia Pty Ltd | Purchase Cylinder Assy | \$ 695.00 |
| EFT12340 | 14/05/2026 | Johns Building Supplies Pty Ltd | Purchase imported marine ply,form ply and CCA | \$ 8,341.30 |
| EFT12341 | 14/05/2026 | LG Best Practices Pty Ltd | Payroll Services -Investing Superannuation | \$ 264.00 |
| EFT12342 | 14/05/2026 | Melbourne Bbq Centre Pty Ltd | Purchase Complete Gas Control Box (BBQ Yatch Club) | \$ 3,010.00 |
| EFT12343 | 14/05/2026 | Multiwave Networks Pty Ltd | NBN SKy Muster Premium month April 2026 | \$ 297.00 |
| EFT12344 | 14/05/2026 | Mo Sparks Electrical | Replace oven for new Bungalow 2 | \$ 850.00 |
| EFT12345 | 14/05/2026 | Official CPM | Rent for-Hse 16,31 & 56 WI month May 2026 | \$ 4,652.00 |
| EFT12346 | 14/05/2026 | Roy Galvin & Co Pty Ltd | Purchase Everhard Classic Laundry Trough (Kampong House Mtc) | \$ 6,084.60 |
| EFT12347 | 14/05/2026 | Sweet As Makan | Catering for Shire Community Beach Clean-up | \$ 450.00 |
| EFT12348 | 14/05/2026 | Sally Beattie Semat-Badlu | Travel Allowance (Rates Training WALGA) | \$ 1,062.20 |
| EFT12349 | 14/05/2026 | Stainless Fastener Supplies Pty Ltd | Purchase Hex Head Type (Kampong House Mtc) | \$ 984.12 |
| EFT12350 | 14/05/2026 | Source Machinery Pty Ltd | Purchase 1 x New 2026 Kubato KX033-4GLA Excavator | \$ 66,197.29 |
| EFT12351 | 14/05/2026 | Telstra | Telephone charges for 24.04.2026-24.05.2026 | \$ 40.53 |
| EFT12352 | 14/05/2026 | The Good Guys | Purchase Dual Fuel Freestanding Cooker,Cordless Vacuum | \$ 1,979.00 |
| EFT12353 | 14/05/2026 | Insurance Commission of Western Australia | Disbursement MVR For March 2026 | \$ 17,139.75 |
| EFT12354 | 14/05/2026 | Dave Tombs | Reimbursement accommodation attending (Rates Conference) | \$ 2,542.20 |
| EFT12355 | 14/05/2026 | The Workers Shop | Supply Uniforms (Rain Jackets) | \$ 1,170.42 |
| EFT12356 | 14/05/2026 | Water Corporation | Water Usage & Sewerage Service Charges | \$ 38,002.12 |
| EFT12357 | 14/05/2026 | Bob Waddell & Associates Pty Ltd | Phone Conference Provide list of Waste fees,Report/Update reversal of Penalty Interest Raised | \$ 836.00 |
| EFT12358 | 14/05/2026 | Zentner Shipping Pty Ltd | Freight Voyage # ASC Lotti AL2602NB month April 26 | \$ 47,370.00 |
| EFT12359 | 15/05/2026 | B.M Refrigeration | Check and removal old a/c out and installed new a/c | \$ 3,645.00 |
| EFT12360 | 15/05/2026 | Department of Transport | Disbursement MVR For April 2026 | \$ 17,132.00 |
| EFT12361 | 15/05/2026 | E & M J Rosher Pty Ltd | Purchase Outfront Mower with Mechanical Seat | \$ 90,535.18 |
| EFT12362 | 15/05/2026 | Embroidery Plus (Aust) | Supply staff uniforms | \$ 170.00 |
| EFT12363 | 15/05/2026 | Insurance Commission of Western Australia | Disbursement MVR For April 2026 | \$ 12,912.04 |
| EFT12364 | 15/05/2026 | Zentner Shipping Pty Ltd | Being freight charges Voyage # ASC Lotti AL2602NB month April 2026 | \$ 28,364.05 |
| EFT12365 | 21/05/2026 | Zamani Charlie | Being Salary and Wages for Zamani Charlie Payday 17.05.2026 | \$ 2,187.70 |
| EFT12366 | 21/05/2026 | Cocos (K) Islands Community Resource Centre | Shire Donation for the Australian's Biggest Morning Tea | \$ 250.00 |

| | | | | |
|------------|------------|--|--|----------------------|
| EFT12367 | 21/05/2026 | Sweet As Makan | Shire Donation for the Australian's Biggest Morning Tea | \$ 250.00 |
| EFT12368 | 26/05/2026 | Australian Services Union | Payroll deductions | \$ 53.00 |
| EFT12369 | 26/05/2026 | Australian Taxation Office | Payroll deductions | \$ 54,970.00 |
| EFT12370 | 26/05/2026 | Shire of Cocos (Keeling) Islands | Disbursement MVR For March 2026 | \$ 1,581.76 |
| EFT12371 | 26/05/2026 | Accwest Pty Ltd | Assistance preparation of Montly Financial Statements | \$ 9,750.00 |
| EFT12372 | 26/05/2026 | Beacon Equipment | AUUABBSS400/GX390 AUSSIE SCUD 400 STEEL FRAME 4000PSI HO | \$ 14,114.20 |
| EFT12373 | 26/05/2026 | Cocos Communications And IT Pty Ltd | Provision of Internet & Digital Infrastructure, Operations & Management For March and April 2026 | \$ 107,468.63 |
| EFT12374 | 26/05/2026 | Civic Legal | Professional Fees - Advice | \$ 9,760.59 |
| EFT12375 | 26/05/2026 | Georgie Clunies-ross | Atoll Distributors for mont May 2026 | \$ 60.00 |
| EFT12376 | 26/05/2026 | E & M.J Roshier Pty Ltd | Purchase Case Assy (Bevel Gear) for C1451 | \$ 1,830.18 |
| EFT12377 | 26/05/2026 | Focus Networks | Monthly Subscription is per computer-FOC,HUNT,M EDR | \$ 5,286.00 |
| EFT12378 | 26/05/2026 | Fire & Safety Services Co Pty Ltd | Service,Inspection and Maintenance of Fire Detection month Marc 2026 | \$ 4,530.00 |
| EFT12379 | 26/05/2026 | Goodchild Enterprises | Supply battries (Mechanical Workshop) | \$ 936.00 |
| EFT12380 | 26/05/2026 | J Blackwood & Son Ltd | Supply Automotive Auto Tyre changer Alumlube | \$ 5,372.38 |
| EFT12381 | 26/05/2026 | Jones Lang LaSalle Pty Ltd | Office Rent 3 WI month June 2026 | \$ 1,215.80 |
| EFT12382 | 26/05/2026 | Ibrahim Macrae | Reimbursement water & sewerage service charges,Insurance Hse 84 HI | \$ 1,326.87 |
| EFT12383 | 26/05/2026 | Ariella Izzara Mazlan | Atoll Distributors for month May 2026 | \$ 50.00 |
| EFT12384 | 26/05/2026 | Shafina Tun Najah Shakirin | Atoll Distributors month May 2026 | \$ 50.00 |
| EFT12385 | 26/05/2026 | Mo Sparks Electrical | Replace 4 x outdoor ceiling fans | \$ 4,785.00 |
| EFT12386 | 26/05/2026 | Midland Road And Trail & Co | Purchase P332 8 ,6 Ply for (C1450,C1451) | \$ 1,335.00 |
| EFT12387 | 26/05/2026 | Official CPM | Rent for-Hse 16,31 & 56WI month April 2026 | \$ 4,652.00 |
| EFT12388 | 26/05/2026 | Shaz Contracting | Patching Potholes/Mowing,Tree Looping along Sydney Highway, | \$ 11,700.00 |
| EFT12389 | 26/05/2026 | Sally Beattie Semat-Badlu | Travel Allowance (Local Government Rates Training WALGA) | \$ 80.00 |
| EFT12390 | 26/05/2026 | Shorefire | Vouchers for ASDD Fishing Competition | \$ 250.00 |
| EFT12391 | 26/05/2026 | Souce To Sea Pty Ltd | Unblock Drain Hse 86 HI | \$ 520.00 |
| EFT12392 | 26/05/2026 | Subco Pty Ltd | Service 1:Shire Office (Building ID AUCKI0007) 100Mbps month May 26 | \$ 1,000.00 |
| EFT12393 | 26/05/2026 | Talis Consultants Pty Ltd | Project Name:Cocos Keeling Islands CHRMAP Review | \$ 10,935.00 |
| EFT12394 | 26/05/2026 | Water Corporation | Wate Usage & Sewerage Service Charges-Lot 254, Lot 216,217,218 & Lot 246 | \$ 181.78 |
| EFT12395 | 26/05/2026 | WA Local Government Association | Rates in Local Government Training | \$ 1,130.00 |
| EFT12396 | 29/05/2026 | Insurance Commission of Western Australia | MVR Disbursement for month January 2026 | \$ 15,517.20 |
| | | Total Eftpos Payment | | \$ 855,326.12 |
| DD12016.1 | 03/05/2026 | Australian Super | Superannuation contributions | \$ 2,109.09 |
| DD12016.2 | 03/05/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 636.18 |
| DD12016.3 | 03/05/2026 | GESB Super | Superannuation contributions | \$ 37.80 |
| DD12016.4 | 03/05/2026 | Unisuper | Payroll deductions | \$ 1,226.94 |
| DD12016.5 | 03/05/2026 | AXA Australia | Superannuation contributions | \$ 3,380.85 |
| DD12016.6 | 03/05/2026 | Aware Super | Superannuation contributions | \$ 9,965.94 |
| DD12016.7 | 03/05/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 2,153.40 |
| DD12016.8 | 03/05/2026 | Panorama Super | Superannuation contributions | \$ 1,319.09 |
| DD12016.9 | 03/05/2026 | Rest Superannuation | Superannuation contributions | \$ 1,144.05 |
| DD12043.1 | 17/05/2026 | Australian Super | Superannuation contributions | \$ 2,144.09 |
| DD12043.2 | 17/05/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 572.11 |
| DD12043.3 | 17/05/2026 | GESB Super | Superannuation contributions | \$ 33.60 |
| DD12043.4 | 17/05/2026 | Unisuper | Payroll deductions | \$ 6,525.05 |
| DD12043.5 | 17/05/2026 | AXA Australia | Superannuation contributions | \$ 3,486.94 |
| DD12043.6 | 17/05/2026 | Aware Super | Superannuation contributions | \$ 9,310.05 |
| DD12043.7 | 17/05/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 2,153.40 |
| DD12043.8 | 17/05/2026 | Panorama Super | Superannuation contributions | \$ 1,501.58 |
| DD12043.9 | 17/05/2026 | Rest Superannuation | Superannuation contributions | \$ 1,148.97 |
| DD12055.1 | 15/05/2026 | Viva Energy Australia Ltd | Fuel Purchased April 2026 | \$ 11,548.61 |
| DD12059.1 | 28/05/2026 | Mastercard | See Attachements | \$ 3,313.30 |
| DD12061.1 | 28/05/2026 | Mastercard | See Attachements | \$ 9,053.85 |
| DD12064.1 | 31/05/2026 | Australian Super | Superannuation contributions | \$ 2,128.11 |
| DD12064.2 | 31/05/2026 | Panorama Super | Payroll deductions | \$ 1,480.29 |
| DD12064.3 | 31/05/2026 | Commonwealth Life Superannuation Mastertrust | Payroll deductions | \$ 568.74 |
| DD12064.4 | 31/05/2026 | GESB Super | Superannuation contributions | \$ 79.80 |
| DD12064.5 | 31/05/2026 | Unisuper | Payroll deductions | \$ 6,525.05 |
| DD12064.6 | 31/05/2026 | AXA Australia | Superannuation contributions | \$ 3,454.37 |
| DD12064.7 | 31/05/2026 | Aware Super | Superannuation contributions | \$ 9,475.72 |
| DD12064.8 | 31/05/2026 | Vision Super | Superannuation contributions | \$ 1,311.54 |
| DD12064.9 | 31/05/2026 | Hostplus Superannuation Fund | Superannuation contributions | \$ 1,076.71 |
| DD12067.1 | 28/05/2026 | Mastercard | See Attachements | \$ 6,737.30 |
| DD12016.10 | 03/05/2026 | Australian Super | Superannuation contributions | \$ 87.50 |

| | | | | |
|------------|------------|--|------------------------------|----------------------|
| DD12016.11 | 03/05/2026 | Australian Super | Superannuation contributions | \$ 1,075.66 |
| DD12016.12 | 03/05/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| DD12043.10 | 17/05/2026 | Australian Super | Superannuation contributions | \$ 87.50 |
| DD12043.11 | 17/05/2026 | Australian Super | Superannuation contributions | \$ 925.19 |
| DD12043.12 | 17/05/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| DD12064.10 | 31/05/2026 | Rest Superannuation | Superannuation contributions | \$ 1,146.80 |
| DD12064.11 | 31/05/2026 | Australian Super | Superannuation contributions | \$ 49.75 |
| DD12064.12 | 31/05/2026 | Australian Super | Superannuation contributions | \$ 947.53 |
| DD12064.13 | 31/05/2026 | ANZ Smart Choice Super | Superannuation contributions | \$ 337.12 |
| | | Total Direct Debit Payment | | \$ 110,933.81 |
| | | Total Transaction for the Month of May 2026 | | \$ 981,382.28 |

| Detailed Credit Card Transaction - May 2026 | | | |
|--|----------------------------------|--|--------------------|
| Date | Name | Description | Amount |
| Credit Card - Ibrahim Macrae -Manager Governance, Risk and Planning | | | |
| 29.04.2026 | Putu Connect | Putu Connect - Data Recharge for Mark Bateup | \$ 25.38 |
| 29.04.2026 | Shamroks Supermarket | Shamroks Supermarket - Staff Amenities | \$ 53.80 |
| 30.04.2026 | Burswood Car Rentals | Burswood Car Rentals -Mark Bateup Transport for Equipment Valuation Trip | \$ 661.60 |
| 1.05.2026 | Cocos Island Coop Hardware Store | Cocos Island Coop Hardware Store - Fuel | \$ 81.60 |
| 1.05.2026 | Cocos Island Coop Hardware Store | Cocos Island Coop Hardware Store - Fuel | \$ 1,956.38 |
| 1.05.2026 | Virgin Australia | Virgin Australia -Councillors National General Assembly | \$ 1,671.15 |
| 4.05.2026 | Burswood Car Rentals | Burswood Car Rentals -Mark Bateup Bond Refund | -\$ 131.52 |
| 8.05.2026 | Cocos Island Coop Hardware Store | Cocos Island Coop Hardware Store - Fue & HI Deport /Workshops Materials | \$ 805.84 |
| 8.05.2026 | Shamroks Supermarket | Shamroks Supermarket - Staff Amenities | \$ 55.83 |
| 13.05.2026 | Shamroks Supermarket | Shamroks Supermarket - Staff Amenities | \$ 55.83 |
| 14.05.2026 | Qantas | Qantas - Annual Airfare Entitlement for Niamh Swingers | \$ 1,643.66 |
| 14.05.2026 | Vibe Hotel Perth | Vibe Hotel Perth - Sally Badlu Accommodation for Rates Training Trip | \$ 1,005.93 |
| 15.05.2026 | Cocos Island Coop Hardware Store | Cocos Island Coop Hardware Store - Fuel & HI Deport Consumable | \$ 513.40 |
| 18.05.2026 | Shamroks Supermarket | Shamroks Supermarket - Council Morning Refreshments | \$ 34.00 |
| 21.05.2026 | Shamroks Supermarket | Shamroks Supermarket - Mark Bateup farewell lunch supplies | \$ 33.49 |
| 22.05.2026 | Cocos Island Coop Hardware Store | Cocos Island Coop Hardware Store - Fuel | \$ 95.12 |
| 23.05.2026 | Starlink Subscription | Starlink Subscription | \$ 467.00 |
| 25.05.2026 | Putu Connect | Putu Connect - Data Recharge for David Basil | \$ 25.38 |
| | Total | | \$ 9,053.87 |
| Credit Card - David Tombs-Manager of Finance and Corporate Service | | | |
| 4.05.2026 | WALGA | WALGA Rates Course | \$1,130.00 |
| 6.05.2026 | Putu Connect | Phone Putu Service | \$50.75 |
| 7.05.2026 | Cocos Island Islands West Island | New Motor Vehicles - Permits | \$82.20 |
| 11.05.2026 | Cocos Island Islands West Island | New Motor Vehicles -Inspections | \$723.15 |
| 14.05.2026 | Telstra | Telstra Prepaid | \$39.00 |
| 26.05.2026 | Cocos Island Islands West Island | New Motor Vehicles - Registration | \$1,288.20 |
| | Total | | \$3,313.30 |
| Credit Card - Chief Executive Officer | | | |
| 30.04.2026 | Virgin Australia | Virgin Australia- National General Assembly - Cr Isa Minkom | \$ 1,656.99 |
| 30.04.2026 | Virgin Australia | Virgin Australia- National General Assembly - Cr Jeanette Young | \$ 1,656.99 |
| 30.04.2026 | Virgin Australia | Virgin Australia - National General Assembly - Cr Osman Sloan | \$ 1,671.15 |
| 30.04.2026 | Virgin Australia | Virgin Australia - National General Assembly - Cr Lefi Fowler | \$ 1,671.15 |
| 30.04.2026 | Virgin Australia | Virgin Australia - National General Assembly - Cr Azah Badlu | \$ 1,671.15 |
| 30.04.2026 | Virgin Australia | Virgin Australia - National General Assembly - Cr Jeanette Young | -\$ 1,456.02 |
| 1.05.2026 | Virgin Australia | Virgin Australia - National General Assembly - Ibrahim Macrae | \$ 1,671.15 |
| 27.05.2026 | Qantas Airways | Qantas Airways - Flight Cancellation - Cr Jeanette Young | -\$ 1,805.26 |
| | Total | | \$ 6,737.30 |
| Total Credit Card Transaction for the Month Ended May 2026 | | | \$19,104.47 |

| Detailed Fuel Card Transactions for April 2026 (Paid in May 2026) | | | | | |
|--|---------------------|----------------|-----------------|------------------|-----------------|
| Date | Registration | Product | Quantity | Per Litre | Total |
| 30.04.2026 | C1454 | DIESEL | 56.45 | \$ 3.35 | 188.85 |
| 30.04.2026 | N/A | DIESEL | 550.36 | \$ 3.35 | 1841.2 |
| 30.04.2026 | N/A | DIESEL | 365.03 | \$ 3.35 | 1221.19 |
| 30.04.2026 | C1898 | DIESEL | 55.02 | \$ 3.35 | 184.06 |
| 29.04.2026 | C1897 | DIESEL | 60.29 | \$ 3.35 | 201.7 |
| 25.04.2026 | N/A | DIESEL | 50.96 | \$ 3.35 | 170.48 |
| 23.04.2026 | N/A | DIESEL | 450.38 | \$ 3.35 | 1506.73 |
| 22.04.2026 | N/A | DIESEL | 75.16 | \$ 3.35 | 251.45 |
| 22.04.2026 | C1895 | DIESEL | 57.15 | \$ 3.35 | 191.19 |
| 17.04.2026 | C1898 | DIESEL | 57.83 | \$ 3.35 | 193.46 |
| 15.04.2026 | C1897 | DIESEL | 56.03 | \$ 3.35 | 187.45 |
| 14.04.2026 | N/A | DIESEL | 58.18 | \$ 3.35 | 194.64 |
| 14.04.2026 | N/A | DIESEL | 519.86 | \$ 3.35 | 1739.16 |
| 13.04.2026 | N/A | DIESEL | 431.3 | \$ 3.35 | 1442.89 |
| 9.04.2026 | N/A | DIESEL | 277.8 | \$ 3.35 | 929.36 |
| 9.04.2026 | C1898 | DIESEL | 64.66 | \$ 3.35 | 216.32 |
| 9.04.2026 | N/A | DIESEL | 93.18 | \$ 3.35 | 311.73 |
| 2.04.2026 | C1897 | DIESEL | 63.12 | \$ 3.35 | 211.16 |
| 1.04.2026 | C1454 | DIESEL | 52.28 | \$ 3.35 | 174.9 |
| 1.04.2026 | N/A | DIESEL | 57 | \$ 3.35 | 190.69 |
| Total | | | 3452.04 | \$ 3.35 | 11548.61 |

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure
AUTHORISER: Matthew Scott, 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 update Council on infrastructure activities, operational performance, and key works undertaken across the Shire during the previous month. The report outlines routine works, contractor support, waste services, maintenance activities, challenges faced, and upcoming priorities.

BACKGROUND

1. Routine Operations

During May, the Infrastructure Team continued to deliver essential operational services, including:

- Mowing, vegetation control, and grounds maintenance across parks, reserves, and public areas on Home, West and Direction Island (see Figure 1).
- Clearing of overgrown vegetation within road reserves along Sydney Highway and Jalan Balok Mem.

- Tree pruning works to address overhanging branches impacting road user visibility and pedestrian safety.

These activities ensure that public spaces remain safe, functional, and well maintained for the community.

Figure 1: Clearing of vegetation off paths on Direction Island that had been completely overgrown.



2. Building & Plumbing Maintenance

- Repairs undertaken for shelters at Home Island (see Figures 2 and 3)
- Inspected and completed minor maintenance to rental property with reported leaks in roof.

- External contractor assisted with resolving blocked drainage for residential rental buildings

Figure 2: Replaced roof and battens at Tourism shelter at Home Island



Figure 3: Commenced repairs on community Pondok next to Shire Office. Repairs included replacing wall cladding and varnishing of floors. Painting and replacement of the roof is still to be done.



3. Road Maintenance

- Undertook potholing works along Sydney Highway
- Road patching across Home Island (see Figure 4)

- Minor grading of South End Road

Figure 4: Sections of road paving was replaced and broken concrete edge strips were repaired on streets on Home Island.



4. Waste Services

- External contractor assisted with stacking of batteries and waste collection.

5. Fleet, Plant & Equipment

- Receival of three new fleet utility vehicles as part of the Shire’s plant replacement program.

6. Challenges & Constraints

- Contractors were engaged to undertake additional works at the West Island transfer station and in vegetation slashing in May due to private works.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

COMMENTS

Although, the Shire is meeting its maintenance and construction program, additional casual staff are being sought due to the additional workload to undertake the sea wall construction project.

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Infrastructure Department has continued to deliver essential services throughout the past month, ensuring maintenance, operational activities, and contractor support were completed effectively. After Ramadan, the team maintained strong operational performance and continued to support the Shire's assets, community needs, and external contractor activities.

The department remains focused on completing outstanding tasks, advancing strategic planning for future works, and continuing to support the community and external project delivery in the coming months.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE'S INFRASTRUCTURE MONTHLY UPDATE FOR MAY 2026.

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - JUNE 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, 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

To provide Council with an update on Community Development Team programs and events for June 2026.

COMMUNITY DEVELOPMENT COORDINATOR

Coordinator's message: I wish to formally acknowledge and thank the Shire of Cocos (Keeling) Islands for the opportunity to develop my professional skills and progress from the role of Youth and Recreation Officer to Coordinator of the Community Development Team. My tenure in this position has been both rewarding and professionally enriching. I also extend my sincere appreciation to Councillors and staff for their continued support, particularly in relation to the Community Development Team.

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Projects:

- Wayang Kulit Puppeteer visit with Cultural Infusion.
- Circuit West Tour – Aliwah Bardinar with Breaksea.
- First Aid Course.

Wayang Kulit: In October 2026 the Shire of Cocos Keeling Islands will be hosting a Wayang Kulit Puppeteer through Cultural Infusion. Wayang Kulit puppetry was once popular on the Cocos Islands, though has not been practiced since 1949 when the local Dalang, Nek Ichang, passed away. The Pulu Cocos Museum has Nek Ichang's set of puppets which are likely over 100 years old, said to have arrived on Cocos around 1920. The performance of Wayang Kulit puppetry is included on the UNESCO list of Intangible Cultural Heritage of Humanity, and so it is incredibly special for the islands to be connected to the practice, and to be able to welcome it back.

- More information:
 - o <https://ich.unesco.org/en/RL/wayang-puppet-theatre-00063>
 - o [Cocos \(Keeling\) Islands Shadow Puppets | Australia Post Collectables](#)
 - o <https://culturalinfusion.com/art-of-the-shadow-ci-oct-2024-news/>

SoCKI has partnered with the Shire of Christmas Island to make this performance accessible to both communities. The performances will take place on Christmas Island from 2nd to 5th of October (over the annual territory week celebrations) and on the Cocos Islands between the 5th and 9th of October, delivering school holiday activities and community performances.

Circuit West Tour – Aliwah Bardinar: The Shire hosted Aliwah Bardinar through Circuit West's annual tour between the 5th and 12th of June. The group delivered two performances at the school campuses, once on Home Island and once on West Island, alongside workshops with the school children at Cocos Islands District High School. The performances were well attended on both islands, particularly though the ages of 4-12 for which the performances were advertised. The group noted some difficulties with the freighting process, as their gear needed to be split into 25kg batches. This is something that will need to be considered going forward for bands and groups with more significant tech.

First Aid Course: On Wednesday June 10th, the Culture and Heritage Officer undertook the Perform First Aid with Jeanette Young through IOGTA.

YOUTH & RECREATION OFFICER

Sports Visit: Coach Leah Clayton from Volleyball Western Australia visited the Cocos (Keeling) Islands to deliver volleyball sessions for both the school and the wider community. Leah is a 2025 Australian Super League Gold Medallist and Co-Captain of Perth Steel.

Her visit was a great success across both Home Island and West Island, with strong participation and positive feedback from all involved. We look forward to welcoming more sporting visits to the Cocos (Keeling) Islands in the future.

STRATEGIC IMPLICATIONS

Theme

- S Social
- C Cultural

Goal

- S4 To support and encourage community events that bring us together.
- C2 To support the integration of the Home Island and West Island communities.

Strategy

- S4.2 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation. Annual community event supporting integration and inter-island participation include – Australia Day, Act of Self Determination Day, RU Ok Day.
- C2.1 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation
- C2.2 Encourage development of new events that have opportunities for both island communities to attend e.g. WI and HI yacht clubs co-hosting a catamaran competition

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 COORDINATOR'S MONTHLY UPDATE FOR JUNE 2026.

- 11 MINUTES TO BE RECEIVED**
- 12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 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 5.23 OF THE LOCAL GOVERNMENT ACT 1995:

14.1 Community Funding Programs - Applications

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - ((4)(B)) 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 (INFORMATION RELATING TO THE PERSONAL AFFAIRS OF AN INDIVIDUAL;).

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

15.2 TRUSTS LEASES

15.3 TRUSTS FINANCE

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