

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council Wednesday, 25 March 2026

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

Date: Wednesday, 25 March 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.

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

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

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

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

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

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

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

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 25 February 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 17 DECEMBER 2025 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 25 February 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.

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Being proactive and enabling the outcomes.

Be creative and think outside the square.

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1 Opening/Announcements of visitors

An apology was received from the Shire President. In the absence of the Shire President, the Deputy Presiding Member declared the meeting open at 1:00pm and welcomed Councillors, Officers and Members of the Public.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Deputy President: Cr A Young

Councillors: Cr A Badlu
Cr L Fowler
Cr S Knight
Cr O Sloan

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

Guests: Nil

Public: 2

Apologies: Cr I Minkom
Cr T Lacy

Approved Leave of Absence: Nil

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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

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

Jeff Welch and Jill Welch – 30 Nelson Mandela Walk, West Island Cocos (Keeling) Islands

West Island Boat Ramp

Question 1: What is the latest update on the boat ramp?

CEO response The CEO advised that sand from the area will be utilised for interim foreshore protection works. It is anticipated that this may expose the existing boat ramp. Once exposed, the Shire will consider available options regarding the future of the boat ramp.

Question 2: Is it possible to get some parking directions at the existing temporary ramp?

CEO response: The CEO advised that the Shire is aware of parking issues at the temporary ramp location. Officers are considering the installation of “No Parking” signage and enforcement measures where required.

Question 3: Is there a registry for injuries that occur at Shire facilities?

CEO response: The CEO advised he is not aware of a specific injury registry. However, where an incident is reported to the Shire, an incident report would be completed and the matter managed in consultation with the Shire’s insurers as required.

5 LEAVE OF ABSENCE

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5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Nil		

5.2 APPLICATION FOR LEAVE OF ABSENCE

Cr S Knight submitted a written request for a Leave of Absence for the period 6 March 2026 to 6 June 2026.

COUNCIL RESOLUTION

MOVED: CR A BADLU SECONDED: CR O SLOAN

THAT COUNCIL APPROVES CR KNIGHT’S LEAVE OF ABSENCE FOR THE PERIOD FROM 6 MARCH 2026 TO 6 JUNE 2026.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CR AYESHA YOUNG, CR AZAH BADLU, CR LEVI FOWLER, CR SIGNA KNIGHT, CR OSMAN SLOAN

AGAINST: NIL

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 17 December 2025

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 17 DECEMBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

RESOLUTION OCM/26/001

MOVED: CR A BADLU

SECONDED: CR S KNIGHT

THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING OF 17 DECEMBER 2025 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

Name	Item No.	Interest	Nature
Nil			

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

Nil

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 ESTABLISHMENT OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE AND APPOINTMENTS OF INDEPENDENT AND COUNCIL MEMBERS

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. JAC Gia WALGA ARIC Pool EOI (ID 846896) - Confidential
 - 10.2.1.2. LAMB Alan WALGA ARIC EOI (ID 853711) - Confidential
 - 10.2.1.3. Draft SOCKI Audit-Risk-and-Improvement-Committee-Terms-of-Reference

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’s approval to establish the Shire’s Audit, Risk and Improvement Committee (ARIC) and to appoint:

- An Independent Presiding Member
- An Independent Deputy of the Presiding Member
- Four Council Members

These appointments will ensure the Committee has the appropriate independence, governance oversight, and expertise to strengthen financial management, risk oversight, and continuous improvement across the Shire.

BACKGROUND

Recent reforms to the local government framework require all audit committees to transition to Audit, Risk and Improvement Committees (ARICs) from 1 January 2026, with a six-month transition period concluding 30 June 2026.

Under the amended provisions of the *Local Government Act 1995* and associated regulations, ARICs must include:

- An Independent Presiding Member
- An Independent Deputy of the Presiding Member

The Western Australian Local Government Association (WALGA) maintains an ARIC Presiding Members Pool to assist local governments in meeting these requirements.

The Shire of Cocos (Keeling) Islands initially received confirmation of availability from Ms Leah Horton to act as Independent Presiding Member. However, subsequent advice received prior to the Council meeting confirmed that Ms Horton is no longer available to undertake the role.

Ms Gia Jac, who is listed on the WALGA ARIC Presiding Members Pool, has since confirmed her availability to act as Independent Presiding Member.

Elected Members were advised of this change prior to the meeting, and the agenda report has been updated accordingly. The public agenda on the Shire’s website has also been amended to reflect this update. The late change was unavoidable due to circumstances outside the Shire’s control.

The following WALGA ARIC Pool members are therefore proposed:

- Ms Gia Jac – Independent Presiding Member (Proposed)
- Mr Alan Lamb – Independent Deputy of the Presiding Member (Proposed)

Profiles are provided under confidential cover.

At the Council meeting held on 29 October 2025, the following Councillors were nominated to serve on the Audit and Risk Committee:

- Shire President Isa Minkom
- Deputy President Ayesha Young
- Councillor Tony Lacy

One additional Councillor is required to complete the four Council member appointments.

All appointments require an absolute majority of Council.

COMMENTS

ARIC Establishment and Role

The Audit, Risk and Improvement Committee will provide independent assurance and advice to Council on key governance matters, including:

- Oversight of financial management, reporting, and compliance
- Review of risk management frameworks and internal controls
- Evaluation of continuous improvement initiatives

The Committee does not have executive authority. Its role is advisory, with recommendations referred to Council for decision-making.

The Audit, Risk and Improvement Committee Terms of Reference is attached for Council information.

Membership

Proposed Committee Structure

Position	Number
Independent Presiding Member	1
Independent Deputy of the Presiding Member	1
Council Members	4

Independent Members

- Ms Leah Horton – Independent Presiding Member
- Mr Alan Lamb – Independent Deputy of the Presiding Member

Council Members

- Shire President Isa Minkom
- Deputy President Ayesha Young
- Councillor Tony Lacy
- One additional Councillor to be appointed by Council resolution

All appointments are for a two-year term expiring 16 October 2027.

The Independent Deputy of the Presiding Member is appointed to chair meetings only in the absence of the Independent Presiding Member and does not attend meetings unless required to perform that role.

Functions

1. The ARIC will undertake the following functions:
2. Financial Oversight – review financial statements, audit findings, and reporting processes.
3. Risk and Compliance – monitor the effectiveness of risk management frameworks, review compliance audit reports, and recommend actions to Council.
4. Internal Review and Continuous Improvement – review the CEO’s internal review reports, identify opportunities for system improvements, and provide recommendations.
5. Other Functions – undertake any additional functions prescribed by legislation or referred by Council.

Meetings and Reporting

- Meetings will be held at least quarterly, or more frequently as required.
- A quorum requires a majority of members, including at least one independent member.
- Minutes and recommendations will be reported to Council.
- Meetings will be conducted in accordance with the Shire’s Standing Orders and statutory requirements.

POLICY AND LEGISLATION IMPLICATIONS

- *Local Government Act 1995* – sections 5.10, 5.11A, 5.12, 7.1A, 7.1B
- Local Government Amendment Act 2024 – sections 86–90
- Local Government Regulations Amendment Regulations (No. 4) 2025
- Local Government (Audit) Regulations 1996

FINANCIAL IMPLICATIONS

Independent members are entitled to meeting fees and reimbursable expenses, which can be accommodated within the existing governance budget. Councillor members do not receive additional fees for participation.

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/Fraud	Insufficient oversight of financial management and risk	High (4)	Committee to review financial statements, risk registers, and internal controls quarterly.
Reputation	Lack of independence in committee decision-making	Medium (3)	Appoint independent Presiding Member and Deputy; ensure Council members act in advisory capacity only.
Compliance	Failure to establish a compliant ARIC	High (4)	Establish ARIC in accordance with legislative requirements and appoint both independent and Council members by absolute majority.

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

The establishment of the Audit, Risk and Improvement Committee ensures the Shire meets legislative requirements and strengthens oversight of financial management, risk, and compliance. By appointing independent members alongside four Councillor representatives (by absolute majority),

Council will be supported by a dedicated advisory body that enhances transparency, accountability, and continuous improvement across Shire operations.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. ESTABLISHES THE AUDIT, RISK AND IMPROVEMENT COMMITTEE IN ACCORDANCE WITH SECTIONS 7.1A AND 7.1B OF THE *LOCAL GOVERNMENT ACT 1995*;
2. APPOINTS MS GIA JAC AS INDEPENDENT MEMBER AND PRESIDING MEMBER FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027;
3. APPOINTS MR ALAN LAMB AS INDEPENDENT DEPUTY OF THE PRESIDING MEMBER, TO CHAIR MEETINGS ONLY IN THE ABSENCE OF THE INDEPENDENT PRESIDING MEMBER, FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027; AND
4. APPOINTS THE FOLLOWING COUNCIL MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027:
 - SHIRE PRESIDENT ISA MINKOM
 - DEPUTY PRESIDENT AYESHA YOUNG
 - COUNCILLOR TONY LACY
 - ONE ADDITIONAL COUNCILLOR TO BE APPOINTED BY COUNCIL RESOLUTION.

RESOLUTION OCM/26/002

MOVED: CR FOWLER

SECONDED: CR A BADLU

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. ESTABLISHES THE AUDIT, RISK AND IMPROVEMENT COMMITTEE IN ACCORDANCE WITH SECTIONS 7.1A AND 7.1B OF THE *LOCAL GOVERNMENT ACT 1995*;
2. APPOINTS MS GIA JAC AS INDEPENDENT MEMBER AND PRESIDING MEMBER FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027;
3. APPOINTS MR ALAN LAMB AS INDEPENDENT DEPUTY OF THE PRESIDING MEMBER, TO CHAIR MEETINGS ONLY IN THE ABSENCE OF THE INDEPENDENT PRESIDING MEMBER, FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027; AND
4. APPOINTS THE FOLLOWING COUNCIL MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027:
 - SHIRE PRESIDENT ISA MINKOM
 - DEPUTY PRESIDENT AYESHA YOUNG
 - COUNCILLOR TONY LACY

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

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

REASON FOR CHANGE TO RECOMMENDATION

Council resolved not to appoint an additional Council Member, opting to maintain a membership of four (4) members: three (3) Elected Members and the Independent Presiding Member.



MAJU PULU KITA | ADVANCE OUR ISLANDS

Terms of Reference | Audit, Risk and Improvement Committee

1. Establishment

In accordance with section 7.1A. of the *Local Government Act 1995* (the Act) the Council of the Shire of Cocos (Keeling) Islands (the Shire) has established an Audit, Risk and Improvement Committee (the Committee).

The Committee will operate in accordance with all relevant provisions of the Act, the *Local Government (Audit) Regulations 1996* and the *Local Government (Administration) Regulations 1996*.

2. Authority

As prescribed in Regulation 16 of the *Local Government (Audit) Regulations 1996*, the Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference. This role is designed to facilitate informed decision-making by Council in relation to its legislative functions and duties that have not been delegated to the Chief Executive Officer (CEO).

The Committee is a formally appointed Committee of the Council and is responsible to the Council.

The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislated responsibility and it does not have any delegated financial responsibility. The Committee does not have management functions and cannot involve itself in management processes or procedures.

3. Membership

3.1 Composition

The Committee will consist of seven (5) members.

- a) An Independent Presiding Member;
- b) An Independent Deputy Presiding Member; and
- c) Shire President
- d) Deputy President
- e) Two (2) Council Members.

The Council can appoint one or more deputies for the Council Members (Members) of the Audit, Risk and Improvement Committee at any time.

An induction session will be conducted for Members who are appointed to the Committee at the first meeting following the appointment to equip the Members to fulfil their duties on the committee.



MAJU PULU KITA | ADVANCE OUR ISLANDS

Committee members must declare conflicts of interest in accordance with Regulation 22 of the *Local Government (Model Code of Conduct) Regulations 2021*, in a written notice given to the CEO before the meeting or at the meeting immediately before the matter is discussed.

All members of the Committee are bound by the Code of Conduct for Elected Members, Committee Members and Candidates. Any instance where a Committee member has a commercial interest or is closely associated with an organisation that has an interest in the business of the Shire which represents a conflict of interest or pecuniary interest, or there is a risk or perception of conflict of interest, must be declared to the CEO before or at the Committee meeting.

3.2 Presiding and Deputy Presiding Member

Appointment of an independent Presiding and Deputy Presiding Member will be made following a public advertisement. The evaluation of potential members will be reviewed by the CEO for recommendation to Council.

Appointments will be approved through absolute majority of Council based on the potential member's experience and qualifications in any or all the following:

- a) Internal audit;
- b) Risk management;
- c) Financial management/reporting;
- d) Information and Systems Technology;
- e) Audit Committee practices; and
- f) Understanding of complexities associated with the Shire. Members

of the Committee are expected to:

- a) understand the legal and regulatory obligations of the accountable authority for governing the Shire;
- b) understand the Shire's governance arrangements that support achievement of the Shire's strategies and objectives;
- c) understand subject matter expert reporting; and
- d) adhere to the Shire's code of conduct.

A presiding or deputy presiding member cannot:

- a) Be a council member of the Shire or a council member of any other local government;
- b) Be an employee of the Shire or someone who is nominated by, or is to be appointed to represent, any employee of the Shire;
- c) Have any operating responsibilities with the Shire; or
- d) Provide paid services to the Shire either directly or indirectly in any other role.

Per section 7.1B (3) of the Act, if the office of Presiding Member is vacant; or the Presiding Member



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is not available or is not able or unwilling to perform the functions of Presiding Member, then the Committee Members present at the meeting must choose the deputy of the Presiding Member, if present, to preside at the meeting.

3.3 Tenure

The tenure of all members' appointment to the Committee must be compliant with Section 5.11 of the Act, being up to two years, terminating on the day of the Ordinary Council elections, at which time all members will be eligible for appointment.

Council may terminate the appointment of any member prior to the expiry of their term, if:

- a) The Committee's Presiding Member considers that the member is not making a positive contribution to the Committee.
- b) The member is found to be in breach of the Council's Code of Conduct for Elected Members, Committee Members and Candidates or a serious contravention of the Act.
- c) A member's conduct, action or comments bring the Shire into disrepute.

3.4 Entitlements

The Independent Presiding and Deputy Presiding Members will be entitled to the maximum meeting attendance fee for a Band 4 local government, as determined by the Salaries and Allowances Tribunal.

Committee members may also apply for reimbursement of travel expenses.

4. Shire Staff

The following will be issued with a standing invitation to attend Committee meetings, to provide advice and guidance to the Committee:

- a) CEO;
- b) Executive Management Team;
- c) Manager Governance and Risk;
- d) Business Solutions Coordinator;
- e) Representatives of the Shire's Auditor and Office of the Auditor General;
- f) Other staff may be invited to attend meetings to discuss specific issues or reviews as and when required.

These attendees may take part in the discussions and business of the meetings but have no voting rights.

The Manager Governance Risk and Planning is to assist the Committee as follows:

- a) Arranging meetings, preparing agendas, and preparing minutes;



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- b) Taking action to implement Committee decisions as guided by the Shire's Governance section in relation to:
 - i. Obtaining information for the next or future meetings;
 - ii. Preparing a paper for the next or future meetings;
 - iii. Coordinating relevant staff of the Shire to provide advice at the next or at a future meeting;
 - iv. Promulgating decisions e.g. reporting, providing or seeking advice on significant correspondence of all kinds.
- b) Preparing background notes;
- c) Providing advice to the Presiding Member, Committee Members and Committee users on Committee policy and process matters; and
- d) Maintaining appropriate Committee records in an accessible form.

5. Objectives

The role of the Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, audit functions and ethical accountability.

The Committee is to guide and assist the Council to fulfil its oversight responsibilities relating to:

- a) External and Internal Audit activities;
- b) Financial Management processes and controls;
- c) Risk Management activities;
- d) Internal control effectiveness; and
- e) Compliance and Integrity.

Improvement opportunities

In addition to specific audit reports, reports issued by, but not restricted to, the Corruption and Crime Commission, the Office of the Auditor General and Local Government Insurance Services (LGIS) provide valuable information on standards, expectations and benchmarks. These reports generally originate from work conducted by the various bodies other entities that may on occasion, include Shire operations.

All these reports present an opportunity to compare Shire practices with other approaches, developing standards and changing expectations. These are improvement opportunities and are captured by the Shire's governance systems and processes being monitored to completion, on behalf of Council, by the Committee.

6. Functions



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The Committee will operate in accordance with all relevant provisions of the Act, the *Local Government (Audit) Regulations 1996* and the *Local Government (Administration) Regulations 1996*.

As prescribed in Regulation 16 of the *Local Government (Audit) Regulations 1996*, the Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference. This role is designed to facilitate informed decision-making by Council in relation to its legislative functions and duties that have not been delegated to the CEO.

The Committee's responsibilities include, but are not limited to:

6.1 External Audit

The Committee is responsible for communicating and liaising with the Office of the Auditor General (OAG). This includes understanding the results of financial and performance audits conducted within the Shire and overseeing whether recommendations are implemented by management. The Committee will:

- a) meet with the OAG to discuss the audit plan (audit entrance meeting) and the results of the financial audit (audit exit meeting);
- b) review external audit reports and assess whether matters are being managed and rectified in an appropriate and timely manner;
- c) discuss with the OAG any significant resolved or unresolved disagreements with management;
- d) review reports from the OAG including auditor's reports, closing reports, management letters and management response to OAG findings;
- e) review all representation letters signed by management to assess whether the information appears complete and appropriate; and
- f) meet with the OAG at least once per year. At this meeting, the Committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses.

6.2 Internal Audit

The Committee is responsible for guiding and overseeing the activities, resources and structure of the internal audit function. The Committee will:

- a) review and approve the internal audit plan and monitor its implementation;
- b) review internal and external (non-financial) audit reports and assess whether matters are being managed and rectified in an appropriate and timely manner; and
- c) review performance audits conducted at the Shire and ensuring that agreed



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recommendations are implemented.

6.3 Financial Management

The Committee oversees the integrity of financial and performance reporting processes within the Shire. The Committee will:

- a) review performance audits conducted at the Shire and ensuring that agreed recommendations are implemented (Financial);
- b) review significant financial and reporting issues, including related party transactions, complex or unusual transactions and significant accounting and financial reporting issues;
- c) consider the appropriateness of the accounting controls, principles and policies adopted and the methods of applying those principles and policies;
- d) review the Shire's insurances on the adequacy of cover having regard to the Shire's financial position and the risks that the Shire has already assumed;
- e) review the CEO's report into the appropriateness and effectiveness of the Shire's financial management systems and procedures under Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* and:
 - i. report to the Council the results of that review; and
 - ii. give the Council a copy of the CEO's report;
- f) review the outstanding rates debt and sundry debt and the adequacy of recovery actions; and
- g) other matters for noting or reporting to Council.

6.4 Risk Management

The Committee oversees the Shire's system of risk management. The Committee will:

- a) determine whether the Shire has in place an effective and appropriate risk management framework, under which all material risks are identified, analysed, managed and reported;
- b) recommend to Council the acceptance of the levels of risk escalation and reporting within the risk management framework;
- c) recommend to Council the acceptance of the risk appetite statements developed by the Shire's Executive Management;
- d) review the CEO's report into the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance, presented to it by the CEO under Regulation 17 of the *Local Government (Audit) Regulations 1996* and:
 - i. report to the Council the results of that review; and
 - ii. give the Council a copy of the CEO's report;
- e) review whether appropriate business continuity planning arrangements are in place; and
- f) review results of relevant OAG audit reports and better practice publications for guidance on



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good practices, including any self-assessment by management.

6.5 Internal Controls

The Committee oversees the Shire's system of internal controls. The Committee will monitor and review the effectiveness of the Shire's systems for internal control, as well as its systems for compliance with laws, standards, legislation and policy, and other requirements.

6.6 Compliance and Integrity

The Committee oversees the Shire's processes to ensure compliance with relevant laws and regulations and for promoting a strong governance culture within the Shire. The Committee will:

- a) review whether appropriate fraud control arrangements, processes and systems are in place to detect, capture and effectively respond to fraud-related information;
- b) understand the Shire's compliance framework including its obligations, the officers responsible for compliance activities and management oversight and review of these processes;
- c) review management's investigation of non-compliance matters and obtaining assurance from management that appropriate follow-up action was taken; and
- d) inquire with management, internal audit and the OAG on their assessment of the compliance culture, the risk of non-compliance, or whether they have any knowledge of any actual, suspected or alleged non-compliance affecting the entity.

7. Meeting Operation

Meetings shall be held in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Standing Orders Amendment Local Law 2018*.

7.1 Quorum

As prescribed in section 5.19 of the Act, the quorum shall be at least 50% of the number of members of the Committee, including at least one of the Presiding Member or Deputy Presiding Member, which equates to three (3) members.

7.2 Meeting Frequency

The Committee will meet as frequently as required, usually four times a year and be held on the first Thursday of February, May, August and November at 4:00pm.

A schedule of meetings will be developed and agreed by the members annually. Additional meetings may be convened as required.

7.3 Agenda



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An agenda will be distributed at least 72 hours prior to the meeting, along with the minutes of the previous meeting, reports and other attachments or information to be addressed.

7.4 Meeting Location and Time

Meetings of the Committee will be held in person, usually at the Council Chambers, but may be convened at another suitable location if required.

7.5 Public Attendance at Meetings

In accordance with Section 5.23 of the Act, the meetings of the Committee will be open to members of the public. However, because of the inherent nature of the meeting dealing with several aspects as defined by Section 5.23, (2), (4)(a)(b)(e)(f) of the Act the Committee will consider closing the meeting to the public at the commencement of the meeting.

7.6 Voting

Despite section 5.20 of the Act, a decision of the Audit, Risk and Improvement committee is to be made by a simple majority.

7.7 Agenda and Minutes

Unconfirmed minutes of the meeting will be made available to all Council Members and the Independent Member(s) within seven days. A public agenda and an abridged set of minutes will be published on the Shire's website.

7.8 Reporting

There are two types of reports presented to the Committee:

- a) Reports for information purposes and noting; and
- b) Reports requiring approval.

These reports are then presented to Council for final endorsement upon the Committees recommendation. The Committee may at any time report to Council on any matters it deems to be sufficiently important. The Committee will, as often as necessary, and at least once a year, report to Council on its operations and activities during the year and confirm that all functions outlined in this terms of reference have been satisfactorily addressed.

The Committee shall appoint a spokesperson to represent the Independent Presiding Member and speak on behalf of the Committee when presenting items to Council.

7.9 Delegation

The Committee has delegated authority to meet with the Shire's Auditor at least once every year



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on behalf of the Council in accordance with Section 7.12A(2) of the Act.

The Committee may note reports and recommend reports for consideration by Council.

7.10 Confidentiality

All Committee members will be required to adhere to the Shire’s confidentially requirements. In particular, no confidential information received or generated by the Committee will be disclosed to persons not authorised by the Committee to receive such information.

Document control

Document approvals:	
Version #	Adoption

10.2.2 PROPOSED RENEWAL TOURIST FACILITY - LOT 1000 (NO 39) JALAN PANTAI, HOME ISLAND

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: Home Island

APPLICANT: Australian Centre for Sight

OWNER: Australian Centre for Sight

PROPOSAL: Renewal tourist facility

LOCATION: Lot 1000 (#39) Jalan Pantai, Home Island

- ATTACHMENTS:**
- 10.2.2.1. DA Application for Approval - Oceania House
 - 10.2.2.2. Oceania House - Property Management Plan
 - 10.2.2.3. Letter of Support 1 - *Under Separate Cover*
 - 10.2.2.4. Letter of Support 2 - *Under Separate Cover*
 - 10.2.2.5. Letter of Support 3 - *Under Separate Cover*

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

For Council to consider the renewal of a development application for the use of six (6) bedrooms within the Oceania (“Big”) House for short-term accommodation (Tourist Facility).

BACKGROUND

The subject property, Lot 1000 (#39) Jalan Pantai, Home Island, is zoned **Special Use 6** under the Shire of Cocos (Keeling) Islands Local Planning Scheme No.1 (the Scheme).

The following land uses are permissible within Special Use 6:

- Shop
- Tourist facility
- Social/community facility
- Restaurant/café
- Cultural facility
- Residential
- Educational establishment

The development application seeks approval for the use of part of the Oceania House as a Tourist Facility. The previous approval expired in July 2024.

The Scheme and the Planning and Development (Local Planning Schemes) Regulations 2015 do not define the land use term “Tourist Facility”. Accordingly, Council is required to determine whether the proposed use is consistent with the objectives of the zone under Clause 3.4.2 of the Scheme.

This application was previously considered by Council at its Ordinary Meeting held on 27 July 2022 (Item 10.1.10).

The application was referred to the Department of Infrastructure, Transport, Regional Development and Communications (Commonwealth) regarding essential service implications. No concerns were raised.

The Oceania House is listed on the National Estate under the *Australian Heritage Commission Act 1975*. As no building works are proposed and the application relates only to land use, referral to the responsible heritage authority is not required.

Council currently does not have a delegation register in place for statutory town planning approvals. As such, the application must be determined by Council.

COMMENTS

The reactivation of the Oceania House through this development application is generally supported. It is recommended that Council retain appropriate control through the imposition of conditions. In the event of non-compliance, Council may cancel the approval in accordance with the enforcement provisions of the Scheme.

As the application proposes the use of six (6) bedrooms, it is recommended that the maximum accommodation capacity be capped at twelve (12) guests (two guests per bedroom).

It is further recommended that the Home Management Plan be provided to Shire officers prior to commencement of use for review, if required.

The previous approval included a two-year time-limited condition to comply with an earlier State Planning Bulletin. A subsequent Planning Bulletin dealing with holiday accommodation no longer recommends time-limited approvals. Accordingly, a time limitation is not recommended.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this item.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Compliance	Unruly behaviour of guests in a residential area	Moderate (6)	Enforcement of approval conditions
Health & Safety	House fire	Moderate (5)	Property Management Plan condition

Risk Matrix

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

POLICY AND LEGISLATION IMPLICATIONS

The proposal has been assessed against the Shire of Cocos (Keeling) Islands Local Planning Scheme No.1.

The land use “Tourist Facility” is not listed in Table 1 – Zoning Table Use Classes. Therefore, the use is not automatically permitted and requires Council discretion.

Clause 3.4.2 of the Scheme provides that where a use is not specifically listed, Council may determine whether the use is consistent with the objectives of the zone.

Under Clause 3.4.2(a), Council may determine that the proposed use is consistent with the objectives of Special Use 6 and is therefore permitted.

Officers recommend that Council exercise its discretion under Clause 3.4.2(a) to approve the application.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

E5 To encourage low-impact tourism

Strategy

E5.2 Strengthen relationship and communication with Cocos (K) Islands Tourism Association (CKITA) and operators and work collaboratively to promote low-impact, eco-friendly approach to tourism

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The officer supports the proposal, subject to the imposition of appropriate conditions.

OFFICER RECOMMENDATION – ITEM NO 10.2.2

THAT COUNCIL, BY SIMPLE MAJORITY:

- A. PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, GRANTS DEVELOPMENT APPROVAL FOR A TOURIST FACILITY LAND USE AT LOT 1000 (#39) JALAN PANTAI, HOME ISLAND, SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES; AND
- B. DETERMINES THAT THE PROPOSED USE IS CONSISTENT WITH THE OBJECTIVES OF SPECIAL USE 6 AND IS THEREFORE PERMITTED.

CONDITIONS

- 1. DEVELOPMENT SHALL BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AND ANY APPROVED PLANS.
- 2. ANY ADDITIONAL DEVELOPMENT NOT IN ACCORDANCE WITH THIS APPROVAL REQUIRES FURTHER APPROVAL FROM THE SHIRE OF COCOS (KEELING) ISLANDS.
- 3. THE TOTAL NUMBER OF GUESTS ACCOMMODATED SHALL NOT EXCEED TWELVE (12) PERSONS AT ANY TIME.
- 4. THE DEVELOPMENT SHALL NOT CAUSE NUISANCE OR ADVERSELY AFFECT THE AMENITY OR SAFETY OF THE LOCALITY, TO THE SATISFACTION OF THE SHIRE.
- 5. BARBEQUES ARE LIMITED TO GAS OR ELECTRIC ONLY.
- 6. GUEST ACCOMMODATION IS LIMITED TO SHORT-STAY USE, BEING A MAXIMUM OF THREE (3) MONTHS IN ANY TWELVE (12) MONTH PERIOD.
- 7. THE PROPERTY MANAGER SHALL COMPLY WITH THE HOME MANAGEMENT PLAN AT ALL TIMES.

ADVICE NOTES

- A. THIS APPROVAL IS ISSUED UNDER LOCAL PLANNING SCHEME NO.1 ONLY AND DOES NOT AUTHORISE DEVELOPMENT UNDER ANY OTHER LEGISLATION.
- B. ANY PERSON AGGRIEVED BY THE DECISION HAS THE RIGHT TO APPLY FOR REVIEW TO THE STATE ADMINISTRATIVE TRIBUNAL WITHIN TWENTY-EIGHT (28) DAYS.
- C. THIS APPROVAL APPLIES ONLY TO THE CURRENT APPLICANT AND IS NOT TRANSFERABLE.

RESOLUTION OCM/26/003

MOVED: CR O SLOAN

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

- A. PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, GRANTS DEVELOPMENT APPROVAL FOR A TOURIST FACILITY LAND USE AT LOT 1000 (#39) JALAN PANTAI, HOME ISLAND, SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES; AND**
- B. DETERMINES THAT THE PROPOSED USE IS CONSISTENT WITH THE OBJECTIVES OF SPECIAL**

USE 6 AND IS THEREFORE PERMITTED.

CONDITIONS

- 1. DEVELOPMENT SHALL BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AND ANY APPROVED PLANS.**
- 2. ANY ADDITIONAL DEVELOPMENT NOT IN ACCORDANCE WITH THIS APPROVAL REQUIRES FURTHER APPROVAL FROM THE SHIRE OF COCOS (KEELING) ISLANDS.**
- 3. THE TOTAL NUMBER OF GUESTS ACCOMMODATED SHALL NOT EXCEED TWELVE (12) PERSONS AT ANY TIME.**
- 4. THE DEVELOPMENT SHALL NOT CAUSE NUISANCE OR ADVERSELY AFFECT THE AMENITY OR SAFETY OF THE LOCALITY, TO THE SATISFACTION OF THE SHIRE.**
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- C. THIS APPROVAL APPLIES ONLY TO THE CURRENT APPLICANT AND IS NOT TRANSFERABLE.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL



APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details (Please ensure that ALL Landowners sign this form)	
Name	Australian Centre for Sight
ABN (if applicable)	22 601 469 489
Postal Address	[REDACTED]
Glen Waverley VIC	Postcode 3150
Phone	Home: [REDACTED] Mobile: [REDACTED]
Email Address	[REDACTED]
Contact person(s) for Correspondence	[REDACTED]
Signature: 	Date: 24/12/25
Signature: 	Date: 24/12/25
<i>The signature of the owner(s) is required on all applications. This application will not proceed without the signature. For the purposes of signing this application, an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>	
Applicant Details (if different from owner)	
Name	
Postal Address	
	Postcode
Phone	Home: Mobile:
Email Address	
Contact person(s) for Correspondence	
The information and plans provided with this application may be made available by the local government for public viewing in connection with this application.	Yes
Signature	

APPLICATION FOR DEVELOPMENT APPROVAL

Property Details			
Lot No 1000	House No 39	Location No	
Diagram or Plan No 27660	Certificate of Title Vol. No 2214	Folio 422	
Title encumbrances (e.g. easements, restrictive covenants): 1. Easement benefit 2. Restrictive covenant burden 3. Easement to Commonwealth			
Street Name. Jalan Pantai		Suburb Home Island	
Nearest Street Intersection: Jalan Raya			
Nature of Proposed Development (Please ensure to tick one box below)			
Works Means any demolition, erection, construction, alteration of or addition to any building/structure or any excavation carried out on the land.		<input type="checkbox"/> Works	
Use The action of using something or the state of being used for a purpose (i.e. Dwelling being used for a holiday house or home occupation).		<input checked="" type="checkbox"/> Use	
Works and Use Any application that involves both of the above.		<input type="checkbox"/> Works and Use	
Is an exemption from development claimed for part of the development? If yes, is the exemption for:		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use (PLEASE TYPE BELOW YOUR PROPOSAL)			
Description: Short stay temporary accommodation			
Description of exemption claimed (if relevant)			
Nature of any existing buildings and/or land use		Tourist accommodation	
Approximate cost of proposed development (excl. GST)		\$30 000	
Estimated time of completion of Development		Ready for immediate use	
Office Use Only			
Acceptance Officer's Initials		Date Received	
Local Government Reference Number			

APPLICATION FOR DEVELOPMENT APPROVAL

Additional Information for Sign Applications only	
1. Description of property on which advertisement is to be displayed including full details of its proposed position within that property:	<p>N/A</p>
2. Details of proposed sign:	<p>(a) Type of structure on which advertisement is to be erected (i.e. freestanding, wall mounted, other):</p> <p>_____</p> <p>(b) Height: _____ Width: _____ Depth: _____</p> <p>(c) Colours to be used:</p> <p>_____</p> <p>(d) Height above ground level –</p> <p>to top of advertisement: _____</p> <p>to underside: _____</p> <p>(e) Materials to be used:</p> <p>_____</p> <p>Illuminated: Yes _____ No _____</p> <p>If yes, state whether steady, moving, flashing, alternating, digital, animated or scintillating and state intensity of light source:</p> <p>_____</p>
3. Period of time for which advertisement is required:	<p>_____</p>
4. Details of signs (if any) to be removed if this application is approved:	<p>_____</p> <p>Note: This application should be supported by a photograph or photographs of the premises showing superimposed thereon the proposed position for the advertisement and those advertisements to be removed as detailed in 4 above.</p> <p>Signature of advertiser(s): _____</p> <p>(if different from land owners) _____</p> <p>Date: _____</p>

APPLICATION FOR DEVELOPMENT APPROVAL

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

Tel: (08) 9162 6649

Fax: (08) 9162 6668

Email: info@cocos.wa.gov.au

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

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

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

APPLICATION FOR DEVELOPMENT APPROVAL

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

Tel: (08) 9162 6649

Fax: (08) 9162 6668

Email: info@cocos.wa.gov.au



SHIRE of COCOS (KEELING) ISLANDS

HOLIDAY HOME - PROPERTY MANAGEMENT PLAN

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

Number of Bedrooms: 6

Maximum Number of Occupants to Be Accommodated at Any One Time: 15

PROPERTY MANAGER DETAILS:

Name: Osman Macrae

Address: 40 Home Island Cocos Keeling Islands 6799 IOT

████████████████████

The nominated Property Manager will:

- Have day-to-day management of the holiday home; and
- Respond to complaints pertaining to guest behaviour within a reasonably expected timeframe.

DETAILS OF RESERVATIONS ARRANGEMENTS (please circle all applicable):

Property Manager

Internet (please specify): www.cocoskeelingislands.com.au

Other (please specify): www.oceaniahouse.cc

DUTIES OF PROPERTY MANAGER

- Display the Code of Conduct, Property Manager Plan and Fire and Emergency Plan in the kitchen or living area.
- Liaise with tenants for the occupancy and vacation of the premises;
- Ensure the correct maximum number of people are staying overnight in accordance with planning approval conditions;
- Ensure the premises are registered with the Shire of Cocos (Keeling) Islands as a Holiday Home provider;
- Ensure guests are aware of the Code of Conduct;
- Ensure guests are aware of the Fire and Emergency Plan;
- Ensure the premises are clean and maintained to a high standard;
- Ensure bed linen is clean and replaced upon tenant vacation; and
- Ensure rubbish and recycling bins are put out and collected as required.

ADDITIONAL INFORMATION (IF APPLICABLE):



SHIRE of COCOS (KEELING) ISLANDS
HOLIDAY HOME – CODE OF CONDUCT

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

The following Code of Conduct governs guest behaviour and use of the property. Guests agree to follow the guidelines below, for themselves and any visitors they allow at the property:

GUESTS: Children should be supervised by a responsible adult (over 18 years of age) at all times. No unauthorised people are permitted to stay overnight.

NOISE AND NUISANCE: Guests agree not to cause or permit nuisance at the property. This includes excessive noise, disruptive or anti-social behaviour. Noise should generally cease after 9pm Sunday through Thursday and after midnight Friday and Saturday.

VEHICLE PARKING: Guests agree to use the parking spaces provided and not to park on the street verge or street itself outside the property. The guests agree not to park any additional vehicles on the property in excess of the parking spaces provided.

SHIRE REGULATIONS: The guests agree to all Shire regulations, including noise and fire limitations.

PREMISE CONDITION AND CLEANLINESS: The guests agree to leave the premise in a clean and tidy condition upon vacating, with all fittings and chattels in their original condition and position at the beginning of stay. Guests are to advise the Property Manager of any damage or disrepair within 24 hours of this occurring. Any damage repairs or excessive cleaning that is attributable to the guests stay will be paid for by the guests.

FIRES: The guests agree not to allow any candles, open fires or similar burn unsupervised within the premise. No open fires are permitted outside at any time. Barbeque facilities may be provided and used in a safe manner.

RUBBISH DISPOSAL: The guests agree to contain all their rubbish in the bins provided. Guests are responsible for putting out and collection of the bins where their stay coincides with collection days.

Your collection day is: Monday

KEYS: At the end of the agreed accommodation term, guests agree to lock the premise, close all windows and return the keys to the Property Manager. Any lost or damaged keys will be replaced at the guests' expense.

TERMINATION OF ACCOMMODATION: If guests are found to have contravened any of the above Code of Conduct responsibilities a verbal warning will be issued. If the contravention is not rectified immediately, the accommodation booking may be terminated with 2 hours' notice at the Property Manager's discretion. No refunds will be made.



SHIRE of COCOS (KEELING) ISLANDS

HOLIDAY HOME – FIRE AND EMERGENCY PLAN

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

FIRE SAFETY INFORMATION:

The attached floor plan of premises clearly identifies the location of **compulsory hardwired smoke alarms, emergency exits and a fire evacuation route leading to the nearest main road.**

The floor plan may also detail the location of the following **non-compulsory fire safety instruments:**

- Fire Blanket (in kitchen);
- Exit Lighting; and
- Fire Extinguisher (minimum 2kg Powder AB (E)).

The attached floor plan is to be clearly displayed within the premises at all times.

EMERGENCY CONTACT DETAILS

FOR ALL EMERGENCIES DIAL 000

Property Manager: Osman Macrae

- Australian Federal Police: 9162 6600 (West Island Office / Emergency 24/7) Monday to Friday 7.00am – 3.00pm
- Shire of Cocos (Keeling) Islands: 9162 6649 (Monday to Thursday 7.00am – 4.00pm / Friday 7.00am – 12.00pm)
- IOT Health Centre: 9162 6655 (West Island) 9162 7609 (Home Island) Monday to Friday 8.00am – 4.00pm

EMERGENCY INFORMATION

In the event of a fire or emergency, evacuation information may be broadcast or available from the following sources:

- Radio 6CKI: 96 MHz FM (West Island) 102.7 (Home Island)
- Department of Fire and Emergency Services (DFES):
 - 9162 7777 (West Island)
 - 9162 7788 (Home Island)
- Shire of Cocos (Keeling) Islands: Phone: (08) 9162 6649 or Email: info@cocos.wa.gov.au

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – DECEMBER 2025

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 Financial Report - December 2025

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The period of review is the 6 months ended 31 December 2025.

(General reminder that, the 2024/25 financial year figures audit is still ongoing, certain 'opening figures' may change.)

Income for the year to date is:

- Operating Revenues \$6.3m
- Capital Revenues \$0.0m
- Total \$6.3m

The Income budget for the same period was \$6.0m, resulting in an overall favourable Income budget variance of \$0.3m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$3.8m	\$4.8m	\$1.0m
Excluding Depreciation	\$3.0m	\$4.1m	\$1.1m
Depreciation	\$0.8m	\$0.7m	(\$0.1m)
Capital Expenditure	\$0.25m	\$0.94m	\$0.69m

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 31 December 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1.

RESOLUTION OCM/26/004

MOVED: CR A BADLU

SECONDED: CR S KNIGHT

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 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 110.3.1.1.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 31 DECEMBER 2025

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

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SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

Note	Adopted 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	479,716	509,516	521,254	11,738	2.30%	
Rates excluding general rates	59,600	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,639,457	3,572,959	(66,498)	(1.83%)	
Fees and charges	1,095,796	630,204	471,844	(158,360)	(25.13%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	135,825	181,383	45,558	33.54%	
Other revenue	3,028,000	765,500	1,488,004	722,504	94.38%	▲
	11,565,035	5,985,302	6,265,244	279,942	4.68%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(2,290,901)	(1,783,497)	507,404	22.15%	▲
Materials and contracts	(3,463,550)	(1,586,093)	(911,473)	674,620	42.53%	▲
Utility charges	(69,787)	(32,718)	(143,859)	(111,141)	(339.69%)	▼
Depreciation	(1,505,875)	(706,956)	(795,416)	(88,460)	(12.51%)	▼
Finance costs	(500)	(240)	0	240	100.00%	
Insurance	(190,324)	(171,960)	(141,466)	30,494	17.73%	
Other expenditure	(1,001,021)	(73,960)	(70,633)	3,327	4.50%	
	(10,670,267)	(4,862,828)	(3,846,344)	1,016,484	20.90%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	706,956	795,416	88,460	12.51%	▲
Amount attributable to operating activities	2,366,287	1,829,430	3,214,316	1,384,886	75.70%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(81,250)	(183,322)	(102,072)	(125.63%)	▼
Acquisition of infrastructure	(1,317,420)	(657,458)	(56,496)	600,962	91.41%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(738,708)	(257,797)	480,911	65.10%	
Amount attributable to investing activities	(2,298,917)	(738,708)	(257,797)	480,911	65.10%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(32,000)	(118,436)	(86,436)	(270.11%)	
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,825,533	500,451	21.52%	▲
Amount attributable to operating activities	2,366,287	1,829,430	3,214,316	1,384,886	75.70%	▲
Amount attributable to investing activities	(2,298,917)	(738,708)	(257,797)	480,911	65.10%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
Surplus or deficit after imposition of general rates	0	3,383,804	5,663,616	2,279,812	67.37%	▲

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 DECEMBER 2025

	Actual 30 June 2025 \$	Actual as at 31 December 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	14,286,929
Trade and other receivables	4,751,532	2,290,991
Inventories	19,792	43,352
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,677	16,665,867
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,743,822
Infrastructure	9,792,877	9,625,059
Intangible assets	3,000	2,496
TOTAL NON-CURRENT ASSETS	36,812,049	36,274,427
TOTAL ASSETS	51,657,726	52,940,294
CURRENT LIABILITIES		
Trade and other payables	715,593	203,771
Contract liabilities	117,991	0
Lease liabilities	13,229	4,978
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	721,100
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	790,223
NET ASSETS	50,229,439	52,150,071
EQUITY		
Retained surplus	29,630,372	31,432,568
Reserve accounts	11,058,673	11,177,109
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,229,439	52,150,071

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 DECEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 February 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 31 DECEMBER 2025

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	14,286,929
Trade and other receivables	1,808,302	4,751,532	2,290,991
Inventories	12,882	19,792	43,352
Other assets	32	44,595	44,595
	12,839,154	14,845,677	16,665,867
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(203,771)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(4,978)
Employee related provisions	(498,622)	(512,351)	(512,351)
	(672,492)	(1,359,164)	(721,100)
Net current assets	12,166,662	13,486,513	15,944,767
Less: Total adjustments to net current assets Under Review	2(b) (12,166,662)	(10,660,980)	(10,281,151)
Closing funding surplus / (deficit)	0	2,825,533	5,663,616
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
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	502,399
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	4,978
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,281,151)
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	1,505,875	706,956	795,416
Movement in current contract liabilities associated with restricted cash	(34,356)	0	0
Total non-cash amounts excluded from operating activities	1,471,519	706,956	795,416
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 DECEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

Description	Var. \$	Var. %
	\$	%
Revenue from operating activities		
Fees and charges	(158,360)	(25.13%) ▼
<i>Private Works Income is \$168K lower than YTD budget. This will largely be offset by lower expenditure.</i>		
Proceeds from Non- Current Debtor	(275,000)	(100.00%) ▼
<i>This item will be removed with the budget review - Error in Original budget, where income was recognised in Prior year</i>		
Other revenue	722,504	94.38% ▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level) to be adjusted with Non-Current Debtor. To be reviewed during the budget review.</i>		
Expenditure from operating activities		
Employee costs	507,404	22.15% ▲
<i>These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review. The areas lower than budget include Governance \$200K, Community Amenities \$113K and Other property and service \$252K</i>		
Materials and contracts	674,620	42.53% ▲
<i>Mix of timing differences and budget savings. The areas lower than budget are Waste \$179K (incl \$112K Off Island Waste disposal) Recreation \$223K (incl.Cocos Communications \$178K) and Other property and service \$140K lower than YTD budget. To be reviewed as part of budget review.</i>		
Utility charges	(111,141)	(339.69%) ▼
<i>Water Corp charges \$121K to be on charged to Kampong tenants - under review.</i>		
Depreciation	(88,460)	(12.51%) ▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>		
Non cash amounts excluded from operating activities	88,460	12.51% ▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>		
Outflows from investing activities		
Acquisition of property, plant and equipment	(102,072)	(125.63%) ▼
<i>Timing difference : delay in purchase of Plant items and Building works which will be assessed with Budget review - refer to Note 3</i>		
Acquisition of infrastructure	600,962	91.41% ▲
<i>Timing difference : delay in Road works projects \$600K.</i>		
Outflows from financing activities		
Transfer to reserves	(86,436)	(270.11%) ▼
<i>Higher Interest received than YTD budget. This will be assessed with the budget review.</i>		
Surplus or deficit at the start of the financial year	500,451	21.52% ▲
<i>24/25 figures still being finalised. Current predicted surplus higher than budgeted.</i>		

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION

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7	Grants, Subsidies and contributions
8	Rates
9	Land Trusts

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

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	3,112,569	2,100,632	5,213,201		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	9,076,477	9,076,477		CBA	4.09%	6/01/26
Total		3,112,569	11,177,109	14,289,678	0			
Comprising								
Cash and cash equivalents		3,112,569	11,177,109	14,289,678	0			
		3,112,569	11,177,109	14,289,678	0			

KEY INFORMATION

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

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

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

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

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

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

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	4,118	0	388,582
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	10,846	0	1,023,542
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	19,141	0	1,806,421
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	592	0	55,881
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,247	0	117,713
Community Reserve	541,796	16,254	0	558,050	549,043	5,880	0	554,923
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,035	0	97,634
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	901	0	84,984
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,253	70,891	0	6,690,144
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	3,786	0	357,286
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	118,436	0	11,177,109

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Buildings	511,789	0	28,145	28,145
Plant and equipment	1,171,288	81,250	155,178	(102,072)
Acquisition of property, plant and equipment	1,683,077	81,250	183,322	(73,928)
Infrastructure - roads	1,317,420	657,458	56,496	600,962
Acquisition of infrastructure	1,317,420	657,458	56,496	600,962
Total of PPE and Infrastructure	3,000,497	738,708	239,818	527,034
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	738,708	257,797	509,056
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	0	0
Building Reserve	511,789	0	0	0
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	738,708	257,797	(480,911)
Capital funding total	3,078,917	738,708	257,797	(480,911)

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 DECEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings				
C282 Buildings And Minor Structure	511,789	0	0	0
C138 Light Industrial Sheds Home Island	0	0	803	(803)
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	0	0	0
C075 Satellite Tv Upgrade	50,000	25,000	0	25,000
C091 Gym Equipment - Hi	15,000	0	0	0
C062 2 X Push Mowers	10,000	5,000	0	5,000
133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	291	(291)
Motor Vehicles				
C213 Mini Excavator	156,250	0	0	0
C222 Excavator Replacement	102,500	0	141,515	(141,515)
C224 Purchase 4 Wheel Motor Bike	65,600	0	0	0
C240 3 New Fleet Utes	153,750	51,250	0	51,250
C241 Plant Replacement - Kubota Mower	112,750	0	0	0
C242 Kubota Mower Wi	112,750	0	0	0
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	81,250	183,322	(102,072)
Roads				
122210 Capital - Roads Renewal & Upgrade	1,214,920	607,458	0	607,458
C532 Roadworks - Jalan Kembang Molok - Home Island	0	0	50,692	(50,692)
C551 Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
Tourism				
131465 Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	50,000	0	50,000
TOTAL INFRASTRUCTURE	1,317,420	657,458	56,496	600,962
Intangible Assets				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
TOTAL	3,078,917	738,708	257,797	480,911

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	140,038	242,308
Levied this year	526,206	551,054
Less - collections to date	(205,837)	(286,761)
Gross rates collectable	460,407	506,601
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	242,308	293,751
% Collected	30.9%	36.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8,073)	64,290	31,895	17,814	276,677	382,603
Percentage	(2.1%)	16.8%	8.3%	4.7%	72.3%	
Balance per trial balance						
Rates and statutory receivables						511,850
Trade receivables						1,980,440
Other receivables						44,595
GST receivable						11,551
Receivables for employee related provisions						0
Allowance for credit losses of rates and statutory receivables						(212,850)
Allowance for impairment of receivables from contracts with customers						0
Total receivables general outstanding						2,335,586

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	51,272	0	0	0	51,272
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						47,597
Bonds and Deposits held						150,925
Prepaid rates						5,249
Total payables general outstanding						203,771

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 DECEMBER 2025

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget	YTD	YTD Revenue	Comment
	Revenue	Budget	Actual	
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	19,980	23,932	
	4,940,000	3,329,980	3,427,212	
Contributions				
Fisheries Control - Income	515,912	283,466	117,991	
Funding Income - Administration	26,011	26,011	0	
Other Culture - Income	0	0	5,200	
Pest Control - Income	0	0	22,556	
	541,923	309,477	145,747	
TOTALS	5,481,923	3,639,457	3,572,959	

Note 1 Apparent miscoding of Budget - under review

OPERATING ACTIVITIES

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

8 RATE REVENUE

RATE TYPE	YTD Actual				Interim/Back			Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Total Revenue \$				
General rate revenue									
Gross rental value									
General Developed	0.1051	158	3,277,040	344,253	8,326	352,579	344,253	344,253	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253	11,253	11,253
Business	0.1175	44	1,310,725	154,010	3,412	157,422	154,010	154,010	154,010
Unimproved value									
Sub-Total		212	4,641,735	509,516	11,738	521,254	509,516	509,516	509,516
Minimum payment \$									
General Developed	840	3	3,540	2,520	0	2,520	2,520	2,520	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600	4,600	4,600
Business	840	27	77,030	22,680	0	22,680	22,680	22,680	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800	29,800	29,800
Gross Total		247	4,738,425	539,316	11,738	551,054	539,316	539,316	539,316
Concession / Waiver						0	0	0	0
Total general rates				539,316	11,738	551,054	539,316	539,316	539,316

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1979 LAND TRUST						
Revenue from operating activities						
Fees and charges	222,216	222,216	111,108	216,164	105,056	49%
Other revenue	102,500	102,500	51,252	54,288	3,036	6%
	324,716	324,716	162,360	270,452	108,092	
Expenditure from operating activities						
Employee costs	(210,000)	(210,000)	(105,498)	(147,665)	(42,167)	29%
Materials and contracts	(600,000)	(600,000)	(267,494)	(211,981)	55,513	-26%
Utility charges	(69,000)	(69,000)	(34,500)	(2,151)	32,349	-1504%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(849,996)	(852,152)	(2,156)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229	-1%
	(2,896,000)	(2,896,000)	(1,574,488)	(1,526,721)	47,767	
Operating result	(2,571,284)	(2,571,284)	(1,412,128)	(1,256,269)	155,859	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	849,996	852,152	2,156	
Amount attributable to operating activities	(871,284)	(871,284)	(562,132)	(404,116)	158,016	

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1984 LAND TRUST						
Revenue from operating activities						
Fees and charges	152,500	152,500	76,248	45,924	(30,324)	-66%
	152,500	152,500	76,248	45,924	(30,324)	
Expenditure from operating activities						
Employee costs	(79,500)	(79,500)	(39,762)	(58,787)	(19,025)	32%
Materials and contracts	(48,000)	(48,000)	(18,748)	(55,463)	(36,715)	66%
Utility charges	(9,300)	(9,300)	(4,650)	(3,776)	874	-23%
Depreciation on non-current assets	(267,000)	(267,000)	(133,500)	(134,793)	(1,293)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319	-81%
	(451,300)	(451,300)	(244,160)	(278,999)	(34,839)	
Operating result	(298,800)	(298,800)	(167,912)	(233,075)	(65,163)	
Non-cash amounts excluded from operating activities	267,000	267,000	133,500	134,793	1,293	
Amount attributable to operating activities	(31,800)	(31,800)	(34,412)	(98,282)	(63,870)	
TOTAL INTERFUND	(903,084)	(903,084)	(596,544)	(502,399)	94,146	

10.3.2 MONTHLY FINANCIAL REPORT – JANUARY 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 Financial Report - January 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 financial report for January 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 6 months ended 31 January 2026.

(General reminder that, the 2024/25 financial year figures audit is still ongoing, certain 'opening figures' may change.)

Income for the year to date is:

- Operating Revenues \$8.4M

- Capital Revenues \$0.2M
- Total \$8.6M

The Income budget for the same period was \$7.3m, resulting in an overall favourable Income budget variance of \$1.3m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$4.6m	\$5.6m	\$1.0M
Excluding Depreciation	\$3.7M	\$4.8M	\$1.1M
Depreciation	\$0.9M	\$0.8M	(\$0.1M)
Capital Expenditure	\$0.93m	\$0.31m	(\$0.62m)

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

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

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1.

RESOLUTION OCM/26/005

MOVED: CR O SLOAN

SECONDED: CR A BADLU

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 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 31 JANUARY 2026

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

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

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	479,716	509,516	524,696	15,180	2.98%	
Rates excluding general rates	59,600	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,642,787	3,584,784	(58,003)	(1.59%)	
Fees and charges	1,095,796	690,497	474,867	(215,630)	(31.23%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	190,080	274,906	84,826	44.63%	▲
Other revenue	3,028,000	1,515,500	3,521,803	2,006,303	132.39%	▲
	11,565,035	6,853,180	8,410,856	1,557,676	22.73%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(2,645,554)	(2,258,138)	387,416	14.64%	▲
Materials and contracts	(3,463,550)	(1,863,928)	(1,038,450)	825,478	44.29%	▲
Utility charges	(69,787)	(33,151)	(161,616)	(128,465)	(387.51%)	▼
Depreciation	(1,505,875)	(824,782)	(926,958)	(102,176)	(12.39%)	▼
Finance costs	(500)	(280)	0	280	100.00%	
Insurance	(190,324)	(171,960)	(141,466)	30,494	17.73%	
Other expenditure	(1,001,021)	(80,050)	(70,633)	9,417	11.76%	
	(10,670,267)	(5,619,705)	(4,597,261)	1,022,444	18.19%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	824,782	931,076	106,294	12.89%	▲
Amount attributable to operating activities	2,366,287	2,058,257	4,744,671	2,686,414	130.52%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	375,000	199,245	(175,755)	(46.87%)	▼
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	375,000	199,245	(175,755)	(46.87%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(172,988)	(190,988)	(18,000)	(10.41%)	
Acquisition of infrastructure	(1,317,420)	(758,701)	(92,617)	666,084	87.79%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(931,689)	(301,584)	630,105	67.63%	
Amount attributable to investing activities	(2,298,917)	(556,689)	(102,339)	454,350	81.62%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	(9,467)	(9,467)	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(41,467)	(127,903)	(86,436)	(208.44%)	
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,825,533	500,451	21.52%	▲
Amount attributable to operating activities	2,366,287	2,058,257	4,744,671	2,686,414	130.52%	▲
Amount attributable to investing activities	(2,298,917)	(556,689)	(102,339)	454,350	81.62%	▲
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	▼
Surplus or deficit after imposition of general rates	0	3,785,183	7,339,961	3,554,778	93.91%	▲

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 JANUARY 2026

	Actual 30 June 2025 \$	Actual as at 31 January 2026 \$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	15,798,175
Trade and other receivables	4,751,532	2,313,391
Inventories	19,792	46,753
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,677	18,202,914
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,656,872
Infrastructure	9,792,877	9,624,339
Intangible assets	3,000	2,411
TOTAL NON-CURRENT ASSETS	36,812,049	36,186,672
TOTAL ASSETS	51,657,726	54,389,586
CURRENT LIABILITIES		
Trade and other payables	715,593	116,656
Contract liabilities	117,991	0
Lease liabilities	13,229	3,762
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	632,769
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	701,892
NET ASSETS	50,229,439	53,687,694
EQUITY		
Retained surplus	29,630,372	32,877,639
Reserve accounts	11,058,673	11,269,661
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,229,439	53,687,694

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 JANUARY 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 10 February 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 31 JANUARY 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	11,017,938	10,029,758	15,798,175
Trade and other receivables	1,808,302	4,751,532	2,313,391
Inventories	12,882	19,792	46,753
Other assets	32	44,595	44,595
	12,839,154	14,845,677	18,202,914
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(116,656)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(3,762)
Employee related provisions	(498,622)	(512,351)	(512,353)
	(672,492)	(1,359,164)	(632,771)
Net current assets	12,166,662	13,486,513	17,570,143
Less: Total adjustments to net current assets Under Review	2(b) (12,166,662)	(10,660,980)	(10,230,182)
Closing funding surplus / (deficit)	0	2,825,533	7,339,961
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
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	554,583
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	3,762
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,230,182)
	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	1,505,875	824,782	926,958
Movement in current contract liabilities associated with restricted cash	(34,356)	0	4,118
Total non-cash amounts excluded from operating activities	1,471,519	824,782	931,076

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 JANUARY 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	(215,630)	(31.23%)	▼
<i>Private Works Income is \$190K lower than YTD budget. This will largely be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	(275,000)	(100.00%)	▼
<i>This item will be removed with the budget review - Error in Original budget, where income was recognised in Prior year</i>			
Interest revenue	84,826	44.63%	▲
<i>Interest earned from Term deposits is higher than YTD budget. This is due to more revenue being invested than budgeted. This will be re-assessed with the Budget review</i>			
Other revenue	2,006,303	132.39%	▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level) to be adjusted with Non-Current Debtor. To be reviewed during the budget review.</i>			
Expenditure from operating activities			
Employee costs	387,416	14.64%	▲
<i>These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review. The areas lower than budget include Governance \$218K, Community Amenities \$139K and Other property and service \$217K.</i>			
Materials and contracts	825,478	44.29%	▲
<i>Mix of timing differences and budget savings. The areas lower than budget are Community Amenities (Waste) - \$245K, Recreation \$276K (\$203K Cocos communication expenditure) and Other property and services \$109K. To be reviewed as part of budget review.</i>			
Utility charges	(128,465)	(387.51%)	▼
<i>Water Corp charges \$121K to be on charged to Kampong tenants - under review.</i>			
Depreciation	(102,176)	(12.39%)	▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Non cash amounts excluded from operating activities	106,294	12.89%	▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(175,755)	(46.87%)	▼
<i>Road funding is lower than YTD budget, and will be claimed as milestones are met.</i>			
Outflows from investing activities			
Acquisition of infrastructure	666,084	87.79%	▲
<i>Timing difference : delay in Road works projects \$666K.</i>			
Outflows from financing activities			
Transfer to reserves	(86,436)	(270.11%)	▼
<i>Higher Interest received than YTD budget. This will be assessed with the budget review.</i>			
Surplus or deficit at the start of the financial year	500,451	21.52%	▲
<i>24/25 figures still being finalised. Current predicted surplus higher than budgeted.</i>			

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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	4,780,195	8,079	4,788,274	CBA	variable	NA
Term Deposit	Cash and cash equivalents	0	1,169,030	1,169,030	CBA	4.21%	7/04/26
Term Deposit	Cash and cash equivalents	0	2,000,000	2,000,000	CBA	4.21%	7/04/26
Term Deposit		0	8,000,000	8,000,000	CBA	4.32%	4/06/2026
Total		4,780,195	11,177,109	15,957,304			
Comprising							
Cash and cash equivalents		4,780,195	11,177,109	15,957,304			
		4,780,195	11,177,109	15,957,304			

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 JANUARY 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	4,118	0	388,582
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	10,846	0	1,023,542
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	19,141	0	1,806,421
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	592	0	55,881
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,247	0	117,713
Community Reserve	541,796	16,254	0	558,050	549,043	5,880	0	554,923
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,035	0	97,634
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	901	0	84,984
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,253	70,891	0	6,690,144
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	3,786	0	357,286
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	118,436	0	11,177,109

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	511,789	0	35,665	35,665
Plant and equipment	1,171,288	172,988	155,324	(18,000)
Acquisition of property, plant and equipment	1,683,077	172,988	190,988	17,664
Infrastructure	1,317,420	758,701	92,617	666,084
Acquisition of infrastructure	1,317,420	758,701	92,617	666,084
Total of PPE and Infrastructure	3,000,497	931,689	283,605	683,748
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	931,689	301,584	665,770
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	375,000	86,245	(288,755)
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	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	556,689	215,339	(341,350)
Capital funding total	3,078,917	931,689	301,584	(630,105)

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 JANUARY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
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	25,000	0	25,000
C091 Gym Equipment - Hi	15,000	0	146	(146)
C062 2 X Push Mowers	10,000	5,000	0	5,000
133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	291	(291)
Motor Vehicles				
C213 Mini Excavator	156,250	0	0	0
C222 Excavator Replacement	102,500	0	141,515	(141,515)
C224 Purchase 4 Wheel Motor Bike	65,600	32,800	0	32,800
C240 3 New Fleet Utes	153,750	102,500	0	102,500
C241 Plant Replacement - Kubota Mower	112,750	0	0	0
C242 Kubota Mower Wi	112,750	0	0	0
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	172,988	190,988	(18,000)
Roads				
122210 Capital - Roads Renewal & Upgrade	1,214,920	708,701	0	708,701
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	1,317,420	758,701	92,617	666,084
Intangible Assets				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
TOTAL	3,078,917	931,689	301,584	630,105

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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)	Net Book Value
		\$	\$	\$	\$	\$	\$	\$
	Plant and equipment		30,000	30,000			0	0
		0	30,000	30,000	0	0	0	0

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

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	140,038	247,557
Levied this year	526,206	554,496
Less - collections to date	(205,837)	(416,443)
Gross rates collectable	460,407	385,610
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	247,557	381,736
% Collected	30.9%	51.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,337)	221,466	38,741	26,715	246,734	527,319
Percentage	(1.2%)	42.0%	7.3%	5.1%	46.8%	
Balance per trial balance						
Rates and statutory receivables						381,736
Trade receivables						2,132,954
Other receivables						44,595
GST receivable						11,551
Receivables for employee related provisions						0
Allowance for credit losses of rates and statutory receivables						(212,850)
Allowance for impairment of receivables from contracts with customers						0
Total receivables general outstanding						2,357,986

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	51,272	0	0	0	51,272
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						34,817
Bonds and Deposits held						78,357
Prepaid rates						3,482
Total payables general outstanding						116,656

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 JANUARY 2026

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget	YTD	YTD Revenue	Comment
	Revenue	Budget	Actual	
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	23,310	25,214	
	4,940,000	3,333,310	3,428,494	
Contributions				
Fisheries Control - Income	515,912	283,466	117,991	
Funding Income - Administration	26,011	26,011	0	
Other Culture - Income	0	0	8,800	
Pest Control - Income	0	0	29,500	
	541,923	309,477	156,290	
TOTALS	5,481,923	3,642,787	3,584,784	

Note 1 Apparent miscoding of Budget - under review

OPERATING ACTIVITIES

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

8 RATE REVENUE

RATE TYPE	YTD Actual				Interim/Back			Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Rate Revenue	Rate Revenue	Total Revenue	Rate Revenue	Total Revenue
General rate revenue									
Gross rental value									
General Developed	0.1051	158	3,277,040	344,253	5,779	350,032	344,253	344,253	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253	11,253	11,253
Business	0.1175	44	1,310,725	154,010	9,401	163,411	154,010	154,010	154,010
Unimproved value									
Sub-Total		212	4,641,735	509,516	15,180	524,696	509,516	509,516	509,516
Minimum payment \$									
General Developed	840	3	3,540	2,520	0	2,520	2,520	2,520	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600	4,600	4,600
Business	840	27	77,030	22,680	0	22,680	22,680	22,680	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800	29,800	29,800
Gross Total		247	4,738,425	539,316	15,180	554,496	539,316	539,316	539,316
Concession / Waiver						0	0	0	0
Total general rates				539,316	15,180	554,496	539,316	539,316	539,316

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1979 LAND TRUST						
Revenue from operating activities						
Fees and charges	222,216	222,216	129,626	302,961	173,335	57%
Other revenue	102,500	102,500	59,794	108,576	48,782	45%
	324,716	324,716	189,420	411,537	222,117	
Expenditure from operating activities						
Employee costs	(210,000)	(210,000)	(123,331)	(161,916)	(38,585)	24%
Materials and contracts	(600,000)	(600,000)	(299,743)	(384,755)	(85,012)	22%
Utility charges	(69,000)	(69,000)	(40,250)	(3,206)	37,045	-1156%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(991,662)	(995,722)	(4,060)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229	-1%
	(2,896,000)	(2,896,000)	(1,771,986)	(1,858,369)	(86,383)	
Operating result	(2,571,284)	(2,571,284)	(1,582,566)	(1,446,832)	135,734	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	991,662	995,722	4,060	
Amount attributable to operating activities	(871,284)	(871,284)	(590,904)	(451,111)	139,793	

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1984 LAND TRUST						
Revenue from operating activities						
Fees and charges	152,500	152,500	88,956	50,098	(38,858)	-78%
	152,500	152,500	88,956	50,098	(38,858)	
Expenditure from operating activities						
Employee costs	(79,500)	(79,500)	(46,389)	(58,787)	(12,398)	21%
Materials and contracts	(48,000)	(48,000)	(21,456)	(63,472)	(42,016)	66%
Utility charges	(9,300)	(9,300)	(5,425)	(5,131)	294	-6%
Depreciation on non-current assets	(267,000)	(267,000)	(155,750)	(157,502)	(1,752)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319	-81%
	(451,300)	(451,300)	(276,520)	(311,073)	(34,553)	
Operating result	(298,800)	(298,800)	(187,564)	(260,975)	(73,411)	
Non-cash amounts excluded from operating activities	267,000	267,000	155,750	157,502	1,752	
Amount attributable to operating activities	(31,800)	(31,800)	(31,814)	(103,473)	(71,659)	
TOTAL INTERFUND	(903,084)	(903,084)	(622,718)	(554,583)	68,135	

10.3.3 SCHEDULE OF ACCOUNTS PAID - DECEMBER 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.3.1. List of Accounts Paid - December 2025
- 10.3.3.2. Credit Card Transaction - December 2025
- 10.3.3.3. Fuel Transaction - December 2025

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the month of December 2025, 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#12012 - #12075	\$580,128.84
Direct Payments	\$50,705.00
Total	\$630,833.84

Contained within Attachments 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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	Moderate (6)	That payments are for unauthorised purposes and/or excessive
Reputation	Reputation	Low (3)	The accounts paid report is open to public review.
Compliance	Compliance	Low (3)	The report is to be presented to Council in order to comply with relevant legislation
Fraud	Fraud	Low (3)	That the report is manipulated.

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 December 2025.

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 DECEMBER 2025 TOTALLING \$630,833.84 .19 AS CONTAINED IN ATTACHMENT 10.3.3.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD DECEMBER 2025, AS CONTAINED IN ATTACHMENTS 10.3.3.2 AND 10.3.3.3

RESOLUTION OCM/26/006

MOVED: CR FOWLER

SECONDED: CR A BADLU

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 DECEMBER 2025 TOTALLING \$630,833.84 .19 AS CONTAINED IN ATTACHMENT 10.3.3.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD DECEMBER 2025, AS CONTAINED IN ATTACHMENTS 10.3.3.2 AND 10.3.3.3.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of December 2025				
Chq/EFT	Date	Name	Description	Amount
EFT12012	03/12/2025	Focus Networks	Managed Proactive Service	\$ 9,459.00
EFT12013	03/12/2025	Fridays Jetskis Pty Ltd	Purchase materials (Mechanic Workshop)	\$ 11,548.39
EFT12014	03/12/2025	Fulton Hogan	Purchase Ezstreet Bioblend bulk bag (General Urban Road Mtc WJ)	\$ 3,960.00
EFT12015	03/12/2025	Lgis Broking	LGIS Insurance for period 30.06.2025-30.06.2026 (2nd Installment)	\$ 266,919.40
EFT12016	03/12/2025	Roy Galvin & Co Pty Ltd	Purchase materials (General Kampong mtc)	\$ 1,675.00
EFT12017	09/12/2025	Australian Services Union	Payroll deductions	\$ 79.50
EFT12018	09/12/2025	Australian Taxation Office	Payroll deductions	\$ 78,980.00
EFT12019	09/12/2025	Shire of Cocos (Keeling) Islands	Disbursement MVR for October 2025	\$ 1,475.37
EFT12020	10/12/2025	Atoll Air Conditioning	Remove old faulty airconditioning unit and install new	\$ 6,421.30
EFT12021	10/12/2025	Alami	Purchase item (Events International Disability Day)	\$ 222.19
EFT12022	10/12/2025	Awliyah Ashari	Atoll Distributors month November 2025	\$ 100.00
EFT12023	10/12/2025	Boc Ltd	Container Services 28.10-27.11.25	\$ 79.77
EFT12024	10/12/2025	Bunnings Group Limited	Purchase materials (General Kampong mtc)	\$ 483.50
EFT12025	10/12/2025	Complete Building Supplies Wa	Purchase materials (Bungalow 1 & 2)	\$ 750.00
EFT12026	10/12/2025	Cocos Communications And IT Pty Ltd	Internet Service Providers Reimbursements & Digital Infrastructure ,Operational & Management	\$ 98,153.20
EFT12027	10/12/2025	Cocos (K) Islands Golf Club Inc	Adopt-A-Spot	\$ 120.00
EFT12028	10/12/2025	Pulu Connect	Service:Fixed Date402,Corporate Lan Service 417.4G	\$ 775.00
EFT12029	10/12/2025	Cocos Picnics	Provide Grazing table for Disability Event HI	\$ 250.00
EFT12030	10/12/2025	CPM Licencing	Renewal Registration for Shire Vehicle C1858	\$ 176.20
EFT12031	10/12/2025	Cocos Island Tours	DOT-not except/allowed to pay rego with money transfer	\$ 407.70
EFT12032	10/12/2025	Cocos (K) Islands Community Resource Centre	Stationery-Printing	\$ 5.12
EFT12033	10/12/2025	Dash Digital	Joomla Update	\$ 1,444.00
EFT12034	10/12/2025	Focus Networks	Monthly Subscription per computer agent	\$ 4,999.31
EFT12035	10/12/2025	Fridays Jetskis Pty Ltd	Purchase material for CAN-AM Defenders veichles	\$ 17,741.00
EFT12036	10/12/2025	Xavier Hart	Atoll Distributors month November 2025	\$ 30.00
EFT12037	10/12/2025	Hrmac Attachments	Purchase parts (PC1872)	\$ 2,401.59
EFT12038	10/12/2025	Integrity Management Solutions	Attain Compliance Software Subscription Renewal (12 Months)	\$ 8,500.00
EFT12039	10/12/2025	Jason Signmakers	Purchase part (General Rd Mtc)	\$ 275.88
EFT12040	10/12/2025	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month December 2025	\$ 297.00
EFT12041	10/12/2025	Mo Sparks Electrical	Investigate/Repairs (House 73)	\$ 6,165.00
EFT12042	10/12/2025	Midland Road And Trail & Co	Purchase Tyres	\$ 1,526.76
EFT12043	10/12/2025	Natalija Vujanic	Atoll Distributors month November 2025	\$ 30.00
EFT12044	10/12/2025	RSEA Pty Ltd	Purchase Gloves	\$ 386.00
EFT12045	10/12/2025	Sweet As Makan	Catering morning tea Councillors WALGA Training	\$ 1,100.00
EFT12046	10/12/2025	Subco Pty Ltd	Service:1 Shire Office (Building) ID AUCC1007) 100Mbps December 25	\$ 1,000.00
EFT12047	10/12/2025	Bob Waddell & Associates Pty Ltd	Assistance Providing Rates Services	\$ 528.00
EFT12048	10/12/2025	WA Local Government Association	WALGA Training- Serving on Council delivered in Cocos (K) Islands on 24/25 Nov 25	\$ 8,000.00
EFT12049	10/12/2025	Zentner Shipping Pty Ltd	Freight Charge Voyage # ASCLotti AL2505NB month November 25	\$ 2,713.00
EFT12050	11/12/2025	Katherine Duncan	Refund Cancelled Camping Permit	\$ 120.00
EFT12051	11/12/2025	Ibrahim Macrae	Reimbursement Water Service Charges-Hse 84 HI	\$ 2,069.97
EFT12052	11/12/2025	Lazim Yaderie	Flight Reimbursement period 16.09-23.09.25	\$ 1,380.37
EFT12053	22/12/2025	Atoll Air Conditioning	Repair/Maintenance of Aircon at HI Museum	\$ 480.00
EFT12054	22/12/2025	Awliyah Ashari	Atoll Distributors month December 25	\$ 50.00
EFT12055	22/12/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract recoup of Cleaning Toiletries and Consumable	\$ 31.80
EFT12056	22/12/2025	CPM Licencing	Renewal Registration Shire Vehicle C1915	\$ 684.05
EFT12057	22/12/2025	Freightshop	Freight charges for-House old items (MCS)	\$ 1,062.00
EFT12058	22/12/2025	Xavier Hart	Atoll Distributors month December 2025	\$ 15.00
EFT12059	22/12/2025	Jones Lang LaSalle Pty Ltd	Office Rent month January 2026	\$ 1,215.80
EFT12060	22/12/2025	Myella Courier Services	Purchase house hold items	\$ 154.00
EFT12061	22/12/2025	Natalija Vujanic	Atoll Distributors month December 2025	\$ 15.00
EFT12062	22/12/2025	David Nielsen	Refund Airfares return to mainland	\$ 1,823.46
EFT12063	22/12/2025	Paint Industries Pty Ltd	Purchase L/Life Road mark (General Urban Road Mtc)	\$ 330.85
EFT12064	22/12/2025	Roy Galvin & Co Pty Ltd	Purchase materials for General Kampong mtc	\$ 1,623.85
EFT12065	22/12/2025	Sweet As Makan	Catering for National Disability Day	\$ 1,100.00
EFT12066	22/12/2025	Territories Courier Service	Courier Service-(Pick Up HP Portable Monitor from Focus Network)	\$ 64.30
EFT12067	22/12/2025	Telstra	Telephone charges month 24.11.25-24.12.25	\$ 38.90
EFT12068	22/12/2025	Bob Waddell & Associates Pty Ltd	Accounting Consulting Services	\$ 2,600.00
EFT12069	29/12/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI Retail Centre month October 25	\$ 8,882.49
EFT12070	29/12/2025	Happy Jacks CKI Pty Ltd	Cleaning House 16, 31 WJ	\$ 520.00
EFT12071	29/12/2025	E & M J Rosher Pty Ltd	Purchase materials (C1266,1450,1266,1451,1262 & Mechanic W/shop)	\$ 1,745.32
EFT12072	29/12/2025	Focus Networks	Threatlocker Implementation	\$ 4,577.50
EFT12073	29/12/2025	Metrocount	Purchase-Full Field Kit	\$ 966.00
EFT12074	29/12/2025	Mo Sparks Electrical	Install/Replace Lights (Cyclone Shelter)	\$ 7,520.00
EFT12075	29/12/2025	Sweet As Makan	Catering for end of year staff function	\$ 1,880.00
		Total Eft payments		\$ 580,128.84
DD11823.1	14/12/2025	Australian Super	Superannuation contributions	\$ 1,960.63
DD11823.2	14/12/2025	GESB Super	Superannuation contributions	\$ 29.40
DD11823.3	14/12/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11823.4	14/12/2025	AXA Australia	Superannuation contributions	\$ 3,556.44
DD11823.5	14/12/2025	Aware Super	Superannuation contributions	\$ 9,129.36

DD11823.6	14/12/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11823.7	14/12/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 731.40
DD11823.8	14/12/2025	Rest Superannuation	Superannuation contributions	\$ 1,149.53
DD11823.9	14/12/2025	Australian Super	Superannuation contributions	\$ 1,665.44
DD11826.1	15/12/2025	Viva Energy Australia Ltd	Fuel Purchased	\$ 3,898.02
DD11832.1	28/12/2025	Australian Super	Superannuation contributions	\$ 2,005.06
DD11832.2	28/12/2025	GESB Super	Superannuation contributions	\$ 8.40
DD11832.3	28/12/2025	Unisuper	Payroll deductions	\$ 1,666.75
DD11832.4	28/12/2025	AXA Australia	Superannuation contributions	\$ 3,327.12
DD11832.5	28/12/2025	Aware Super	Superannuation contributions	\$ 9,189.87
DD11832.6	28/12/2025	Panorama Super	Superannuation contributions	\$ 1,319.09
DD11832.7	28/12/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 635.74
DD11832.8	28/12/2025	Rest Superannuation	Superannuation contributions	\$ 1,176.08
DD11832.9	28/12/2025	Australian Super	Superannuation contributions	\$ 1,060.16
DD11843.1	29/12/2025	Mastercard	See Attachments	\$ 2,301.04
DD11856.1	29/12/2025	Mastercard	See Attachments	\$ 1,911.49
DD11823.10	14/12/2025	Australian Super	Superannuation contributions	\$ 123.60
DD11823.11	14/12/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11832.10	28/12/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11832.11	28/12/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 50,705.00
		Total Transaction for the Month of December 2025		\$ 630,833.84

Detailed Credit Card Transaction - December 2025			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
28.11.2025	Cocos Island Co-operative Society	Hardware Fuel and Carpentry Materials	\$ 398.35
03.12.2025	Shamroks Supermarket	Staff Amenities	\$ 50.00
05.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 80.00
05.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 494.62
10.12.2025	Qantas Airways Limited	Qantas - Airfare Difference Refund	-\$ 0.98
12.12.2025	Shamroks Supermarket	Workshops Consumables	\$ 438.00
19.12.2025	Qantas Airways Limited	Qantas - Airfare Difference Refund	-\$ 174.00
23.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 87.50
24.12.2025	Starlink Internet	Starlink Subscription	\$ 538.00
	Total		\$ 1,911.49
Credit Card - David Tombs - Manager of Finance and Corporate Service			
27.11.2025	Teltra	Teltra Prepaid	\$39.00
28.11.2025	Cocos Island Co-operative Society	Supplies - Minor Equipment	\$69.00
03.12.2025	Shamroks Supermarket	Supplies - Event	\$52.50
10.12.2025	Big W Online	House Equipment	\$1,691.10
10.12.2025	Big W Online	House Equipment - Refund	-\$119.00
10.12.2025	Mental Health Training	Training - Luluk Sloan	\$278.69
15.12.2025	Pulu Connect	Pulu Connect-4G Service	\$50.79
17.12.2025	Cocos Island Co-operative Society	Supplies - Event	\$49.00
17.12.2025	Cocos Island Co-operative Society	Supplies - Event	\$24.00
18.12.2025	Shamroks Supermarket	Supplies - Event	\$166.00
	Total		\$2,301.08
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended December 2025			\$4,212.57

Detailed Fuel Card Transactions for Novembr 2025 (Paid December 2025)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
27.11.2025	7034301108997898	C1897	DIESEL	59.22	\$ 2.74	\$ 162.05
25.11.2025	7034301108997880	C1895	DIESEL	61	\$ 2.74	\$ 166.92
25.11.2025	7034303113549169	N/A	DIESEL	54.58	\$ 2.74	\$ 149.35
25.11.2025	7034303113549169	N/A	DIESEL	54	\$ 2.74	\$ 147.76
20.11.2025	7034303113549169	N/A	DIESEL	79.6	\$ 2.74	\$ 217.82
17.11.2025	7034303113549169	N/A	DIESEL	58.76	\$ 2.74	\$ 160.79
13.11.2025	7034303113549169	N/A	DIESEL	150.02	\$ 2.74	\$ 410.51
11.11.2025	7034303093122078	N/A	DIESEL	53.45	\$ 2.74	\$ 146.25
11.11.2025	7034303113549169	N/A	DIESEL	81.08	\$ 2.74	\$ 221.86
07.11.2025	7034301108997898	C1897	DIESEL	60.69	\$ 2.74	\$ 166.07
07.11.2025	7034303113549169	N/A	DIESEL	52.02	\$ 2.74	\$ 142.35
06.11.2025	7034301108998433	C1454	DIESEL	39.75	\$ 2.74	\$ 108.77
05.11.2025	7034303113549169	N/A	DIESEL	450	\$ 2.74	\$ 1,231.36
03.11.2025	7034303113549169	N/A	DIESEL	170.36	\$ 2.74	\$ 466.16
Total				1424.53	\$ 2.74	\$ 3,898.02

10.3.4 SCHEDULE OF ACCOUNT PAIDS - JANUARY 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.4.1. List of Accounts Paid - January 2026
- 10.3.4.2. Credit Card Transaction - January 2026
- 10.3.4.3. Fuel Transaction - January 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 present to Council a list of accounts paid under delegated authority for the month of January 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 10.3.4.1.

Payment Type	Amount (\$)
--------------	-------------

EFT #12076 - #12142	\$441,042.02
Cheque 11787	\$24,052.75
Direct Payment	\$66,527.60
Total	\$531,622.37

Contained within Attachments 10.3.4.2 and 10.3.4.3 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	Moderate (6) That payments are for unauthorised purposes and/or excessive
Reputation	Reputation	Low (3) The accounts paid report is open to public review.
Compliance	Compliance	Low (3)	The report is to be presented to Council in order to comply with relevant legislation
Fraud	Fraud	Low (3)	That the report is manipulated.

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 January 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.4

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 JANUARY 2026 TOTTALLING \$531,622.37 AS CONTAINED IN ATTACHMENT 10.3.4.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.4.2 AND 10.3.4.3

RESOLUTION OCM/26/007

MOVED: CR FOWLER SECONDED: CR A BADLU

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 JANUARY 2026 TOTTALLING \$531,622.37 AS CONTAINED IN ATTACHMENT 10.3.4.1**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JANUARY 2026, AS CONTAINED IN ATTACHMENTS 10.3.4.2 AND 10.3.4.3**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of January 2026				
Chq/EFT	Date	Name	Description	Amount
11787	20/01/2026	State Revenue Department	Disbursement MVR for December 2025	\$ 24,052.75
		Total Cheque Payment		\$ 24,052.75
EFT12076	08/01/2026	Alami	Purchase Items (Youth CIYC Youth Ball 2025/26)	\$ 238.15
EFT12077	08/01/2026	Civic Legal	Professional Fees for-Template Surrender of Lease Lot 219	\$ 12,460.34
EFT12078	08/01/2026	Pulu Connect	Service: Fixed Data Service Number 402,417,4G-David Tombs,Ibrahim Macrae,Luluk Sloan	\$ 775.00
EFT12079	08/01/2026	E & M.J Roshier Pty Ltd	Purchase Assy Cartridge oil	\$ 131.45
EFT12080	08/01/2026	Focus Networks	Switchbox-Software Subs-SCCKIAPBX1-License Expiration 03.02.26	\$ 862.00
EFT12081	08/01/2026	Freightshop	Freight charges for-New Machince parts Fork Land Grader	\$ 2,186.89
EFT12082	08/01/2026	Ibrahim Macrae	Reimbursement Internet Bill as per contract	\$ 198.00
EFT12083	08/01/2026	Myella Courier Services	Purchase of goods for Hse 31 WI	\$ 1,876.00
EFT12084	08/01/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month January 2026	\$ 297.00
EFT12085	08/01/2026	Office National Canning Vale	Purchase Kyocer Toner	\$ 956.91
EFT12086	08/01/2026	Shaz Contracting	Operating & Labour work Grade South End Road	\$ 1,600.00
EFT12087	08/01/2026	Water Corporation	Water Usage & Sewerage Service charges	\$ 42,437.11
EFT12088	08/01/2026	Bob Waddell & Associates Pty Ltd	Assistance Providing rates services (Short payment)	\$ 260.00
EFT12089	19/01/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12090	19/01/2026	Australian Taxation Office	Payroll deductions	\$ 51,219.00
EFT12091	20/01/2026	Alami	Purchase Items (Youth Programs-CIYC Youth Ball)	\$ 194.50
EFT12093	20/01/2026	Bureau Of Meteorology	Recovery Electricity period 01.10.2025-31.12.2025	\$ 143.60
EFT12094	20/01/2026	Melur Brian	Reimbursement NCC-Police Clearance & Record Check Global	\$ 143.92
EFT12095	20/01/2026	Cocos (Keeling) Islands Tourism Association Inc.	HI Museum agreement month October,November/December 2025	\$ 2,747.20
EFT12096	20/01/2026	Civic Legal	Professional Fee-Report for Auditors on tap level domain	\$ 7,850.80
EFT12097	20/01/2026	Department Of Mines, Industry Regulation And Safety	Building Services Levy month December 25	\$ 56.65
EFT12098	20/01/2026	Department of Transport	Disbursement MVR for December 2025	\$ 44,719.90
EFT12099	20/01/2026	Fire & Safety Services Co Pty Ltd	Fire Detection and Alarm System for November/December 2025	\$ 5,609.00
EFT12100	20/01/2026	Goodchild Enterprises	Purchase T4,S4 Bosch	\$ 1,900.00
EFT12101	20/01/2026	Local Government Professionals Australia WA	Workshop Registration (Grant Writing nd Business Case Workshop)	\$ 1,110.00
EFT12102	20/01/2026	McIntosh & Son	Purchase Parts for-C1270	\$ 1,951.66
EFT12103	20/01/2026	Nordic Fitness Equipment	Purchase Custom Cable	\$ 146.00
EFT12104	20/01/2026	Sweet As Makan	Catering for Kpop Concert	\$ 1,465.00
EFT12105	20/01/2026	William Matthew Scott	Reimbursement Airfares ticket	\$ 1,998.06
EFT12106	20/01/2026	Luluilmaknun Sloan	Reimbursement Internet,Phone,Power & Water bill	\$ 1,308.40
EFT12107	20/01/2026	Telstra	Telephone charges 24.12.25-24.01.26	\$ 37.95
EFT12108	20/01/2026	Telstra	Mobile Phone Satellite p/e 16.01.2026	\$ 237.96
EFT12109	20/01/2026	Insurance Commission of Western Australia	Disbursement MVR for December 2025	\$ 34,101.02
EFT12110	20/01/2026	Water Corporation	Water Usage & Sewerage Service Charges	\$ 1,870.96
EFT12111	20/01/2026	Zentner Shipping Pty Ltd	Freight charges voyage # ASC Lotti AL2506NB (Matthew Scott Personnel Effect)	\$ 22,531.20
EFT12112	21/01/2026	Atoll Air Conditioning	Replacement A/C unit Home Island Shire Office	\$ 3,867.46
EFT12113	21/01/2026	At Midland Trading as Carco WA	Purchase parts for-C1861	\$ 3,293.92
EFT12114	21/01/2026	Mark Bateup	Reimbursement airfares for Mark Family	\$ 1,485.26
EFT12115	21/01/2026	Carritech	Inspection of Pressure Vessels and Vehicle hoist HI and WI	\$ 1,086.75
EFT12116	21/01/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI Retail Centre month December 25	\$ 8,985.06
EFT12117	21/01/2026	Graham & Annelies Flynn	Replace broken lockwood Cylinder/Install Cylinder Cover	\$ 710.00
EFT12118	21/01/2026	Mo Sparks Electrical	Investigate Fault and Rectify Switchboard Hse 63 HI	\$ 1,660.00
EFT12119	21/01/2026	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007 100Mps)	\$ 1,000.00
EFT12120	22/01/2026	Atoll Air Conditioning	Faulty A/C unit ath HI Shire Office-Chamber Room	\$ 360.00
EFT12121	22/01/2026	Boc Ltd	Container Service-Daily Tracking for period 28.11.2025-28.12.2025	\$ 82.43
EFT12122	22/01/2026	Dash Digital	Hosting Caretaker-January 2026	\$ 164.00
EFT12123	22/01/2026	Graham & Annelies Flynn	Supply 1 x Key Lock Box	\$ 65.00
EFT12124	22/01/2026	Jones Lang LaSalle Pty Ltd	Office Rent month February 2026	\$ 1,215.80
EFT12125	22/01/2026	Mo Sparks Electrical	Replace Faulty RCDS for Kampong Mtc	\$ 1,885.00
EFT12126	22/01/2026	Porter Equipment Australia Pty Ltd	Purchase Fan Belt,Starter for C1246	\$ 2,030.00
EFT12127	22/01/2026	The Island Pharmacy	Purchase First Aid Survival Pack Modular Soft pack	\$ 189.95
EFT12128	29/01/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12129	29/01/2026	Australian Taxation Office	Payroll deductions	\$ 57,961.00

EFT12130	29/01/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR for December 2025	\$ 1,794.93
EFT12131	29/01/2026	Collector of Public Monies	E:lectricity Charges for-Lot 256, HI Shire Office and other Shire Properties	\$ 9,718.70
EFT12132	29/01/2026	Cocos Communications And IT Pty Ltd	Internet Service Providers Reimbursements & Digital Infrastructure	\$ 44,221.37
EFT12133	29/01/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI month October 25	\$ 17,808.08
EFT12134	29/01/2026	Cocos (K) Islands Community Resource Centre	Hire Conference Room,refreshment	\$ 120.00
EFT12135	29/01/2026	Focus Networks	1x HP Standard Laptop Cr A.Badlu	\$ 1,548.50
EFT12136	29/01/2026	Freightshop	Freight charges Materials (WA Maritime Museum)	\$ 699.60
EFT12137	29/01/2026	Fire & Safety Services Co Pty Ltd	Fire Detection Panel-Shire Office,Cyclone Shelter,CRC,Public Works	\$ 1,510.00
EFT12138	29/01/2026	Nuruljannah Jason	Hire PA Sytem and PA Mixer (Australia Day)	\$ 300.00
EFT12139	29/01/2026	Ibrahim Macrae	Reimbursement Power bill, Internet (as per contract)	\$ 579.25
EFT12140	29/01/2026	Office National Canning Vale	Purchase stationery	\$ 293.20
EFT12141	29/01/2026	Luluilmaknun Sloan	Reimbursement airfares ticket Entitlement	\$ 8,211.30
EFT12142	29/01/2026	Tec Art Pty Ltd	Purchase materials for Heritage Musum	\$ 22,467.83
		Total Eft payments		\$ 441,042.02
DD11841.1	11/01/2026	Australian Super	Superannuation contributions	\$ 2,019.70
DD11841.2	11/01/2026	GESB Super	Superannuation contributions	\$ 8.40
DD11841.3	11/01/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11841.4	11/01/2026	AXA Australia	Superannuation contributions	\$ 3,392.54
DD11841.5	11/01/2026	Aware Super	Superannuation contributions	\$ 10,409.86
DD11841.6	11/01/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11841.7	11/01/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 686.86
DD11841.8	11/01/2026	Rest Superannuation	Superannuation contributions	\$ 670.80
DD11841.9	11/01/2026	Australian Super	Superannuation contributions	\$ 87.50
DD11849.1	15/01/2026	Viva Energy Australia Ltd	Purchase fuel month December 2025	\$ 5,402.36
DD11862.1	25/01/2026	Australian Super	Superannuation contributions	\$ 1,956.78
DD11862.2	25/01/2026	GESB Super	Superannuation contributions	\$ 8.40
DD11862.3	25/01/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11862.4	25/01/2026	AXA Australia	Superannuation contributions	\$ 3,487.63
DD11862.5	25/01/2026	Aware Super	Superannuation contributions	\$ 10,263.59
DD11862.6	25/01/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11862.7	25/01/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 697.42
DD11862.8	25/01/2026	Rest Superannuation	Superannuation contributions	\$ 1,150.86
DD11862.9	25/01/2026	Australian Super	Superannuation contributions	\$ 87.50
DD11874.1	27/01/2026	Mastercard	See Attachment	\$ 2,833.86
DD11878.1	27/01/2026	Mastercard	See Attachment	\$ 14,297.95
DD11841.10	11/01/2026	Australian Super	Superannuation contributions	\$ 1,583.06
DD11841.11	11/01/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11862.10	25/01/2026	Australian Super	Superannuation contributions	\$ 1,710.51
DD11862.11	25/01/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 66,527.60
		Total Transaction for the Month of January 2026		\$ 531,622.37

Date	Name	Description	Amount
Detailed Credit Card Transaction - January 2025			
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
06.01.26	Cocos Island Co-operative Society	Cocos Island Coop - Gas Bottle for CEO House	\$ 276.00
08.01.26	Total Coca Carriacouale WA	Total Total: Carriacouale Vacuum Pump Glass Litter	\$ 231.00
09.01.26	Cocos Island Co-operative Society	Cocos Island Hardware Store - Fuel	\$ 965.45
16.01.26	Cocos Island Co-operative Society	Cocos Island Hardware Store - Fuel	\$ 84.00
17.01.26	Qantas Airways	Qantas - Annual Airfare Entitlement for Ibrahim Macrae	\$ 1,632.36
17.01.26	Qantas Airways	Qantas - Annual Airfare Entitlement for Melissa Zeman Macrae	\$ 1,632.36
21.01.26	Sharnicks Supermarket	Sharnicks Supermarket - Staff Amenities	\$ 15.00
21.01.26	Christmas Island Tourism Christmas Island	Christmas Island Tourism - Accommodation for Sharnick Keagan - Fisheries	\$ 956.34
22.01.26	Qantas Airways	Qantas - Annual Airfare Entitlement for Nathan Swingle	\$ 1,632.36
22.01.26	Qantas Airways	Qantas - Annual Airfare Entitlement for Nathan Swingle	\$ 1,632.36
22.01.26	Canva	Canva Subscriptions	\$ 364.99
23.01.26	Qantas Airways	Qantas - Annual Airfare Entitlement for Harriet Collins	\$ 1,607.36
25.12.25	Sharnicks Supermarket	Sharnicks Supermarket - Cyclone Shelter Emergency Food Stock	\$ 1,517.80
31.12.25	Cocos Island Co-operative Society	Cocos Island Coop - Hardware Store - Fuel & Workshop Consumables	\$ 2,008.88
31.12.25	Sharnicks Supermarket	Sharnicks Supermarket - Staff Amenities	\$ 184.00
	Total		\$ 14,297.85
Credit Card - David Tombs - Manager of Finance and Corporate Service			
07.01.26	FuaghiShop	Staff Relocation Cost	\$413.00
07.01.26	Sharnicks Supermarket	Community Event Catering	\$34.00
08.01.26	Cocos Island Co-operative Society	Sundry Supplies	\$32.00
12.01.26	Big W Online	Housing Supplies	-\$20.00
12.01.26	Pulu Connect	Pulu Connect Service	\$101.50
15.01.26	Sharnicks Supermarket	Office Cleaning Supplies	\$40.00
16.01.26	Cocos Island Co-operative Society	Fuel	\$123.64
19.01.26	ACME	Symposium Registrations	\$199.00
21.01.26	Cocos Island Co-operative Society	Fuel C1&B8	\$88.00
21.01.26	Cocos Island Co-operative Society	Fuel	\$160.80
21.01.26	AlamoCocos	Australia Day Event	\$121.92
22.01.26	Telstra	Telstra Services	\$39.00
22.01.26	Cocos Island Co-operative Society	Gas Refill	\$146.55
26.01.26	Telstra	Telstra Services	\$59.00
30.12.25	Cocos Island Co-operative Society	Gas Bottle	\$370.00
30.12.25	Cocos Island Co-operative Society	W1 House Cleaning and other Supplies H31 W1	\$313.48
30.12.25	Sharnicks Supermarket	Office Supplies (Batteries)	\$24.00
31.12.25	Telstra	Telstra Services	\$50.00
31.12.25	Sharnicks Supermarket	Office Supplies	\$38.00
	Total		\$2,833.36
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended January 2026			\$17,131.81

Detailed Fuel Card Transactions for December 2025 (Paid January 2026)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
30.12.25	7034303113549169	N/A	DIESEL	150.01	\$ 2.80	\$ 420.03
23.12.25	7034301108998433	C1454	DIESEL	20.92	\$ 2.80	\$ 58.57
23.12.25	7034301108997898	C1897	DIESEL	63.42	\$ 2.80	\$ 177.57
22.12.25	7034301108997880	C1895	DIESEL	58.01	\$ 2.80	\$ 162.43
18.12.25	7034303093122078	N/A	DIESEL	46.06	\$ 2.80	\$ 128.96
16.12.25	7034303113549169	N/A	DIESEL	85.33	\$ 2.80	\$ 238.93
15.12.25	7034303113549169	N/A	DIESEL	158.2	\$ 2.80	\$ 442.96
15.12.25	7034303113549169	N/A	DIESEL	592.09	\$ 2.80	\$ 1,657.85
15.12.25	7034303113549169	N/A	DIESEL	338.22	\$ 2.80	\$ 947.02
15.12.25	7034301108997898	C1897	DIESEL	60.03	\$ 2.80	\$ 168.08
12.12.25	7034301108998433	C1454	DIESEL	52.62	\$ 2.80	\$ 147.34
12.12.25	7034303113549169	N/A	DIESEL	55.02	\$ 2.80	\$ 154.05
11.12.25	7034303113549169	N/A	DIESEL	109.05	\$ 2.80	\$ 305.34
05.12.25	7034301108997898	C1897	DIESEL	58.51	\$ 2.80	\$ 163.83
04.12.25	7034303113549169	N/A	DIESEL	81.93	\$ 2.80	\$ 229.40
Total				1929.42	\$ 2.80	\$ 5,402.36

10.4 INFRASTRUCTURE

Nil

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - FEBRUARY 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 February 2026.

BACKGROUND

COMMUNITY DEVELOPMENT COORDINATOR UPDATE

The 2026 Australia Day event was a great success, bringing together many community members and visitors. The day was filled with a fantastic range of inclusive games and activities designed for people of all ages and abilities to enjoy.

A special thank you goes to our wonderful local market stallholders. Your delicious homemade meals and sweet treats added so much warmth and flavour to the celebration.

Congratulations to all individuals nominated for the Australia Day Awards. Your dedication and contributions to our community are truly appreciated and do not go unnoticed.

We also extend our sincere thanks to the Infrastructure Team for supporting the Community Team with both the setup and clean-up of the event. Although much of your work happens behind the scenes, your commitment, teamwork, and reliability are deeply valued.

YOUTH & RECREATIONAL OFFICER UPDATE

School Holiday/After School Program:

The School Holiday Program was largely successful; however, a few programs and activities had to be cancelled due to bad weather.

Anita will be coordinating after-school sports sessions for children from both Home and West Island. These sessions are planned to run fortnightly, where possible.

Cocos Island Youth Council – Youth Ball:

The Youth Ball with a K-Pop Party theme was a huge success. The energy in the room was amazing, with everyone showing up in great outfits and enjoying the music throughout the night. From fun games and exciting challenges to plenty of prizes up for grabs, there was something for everyone. The strong participation and positive vibes made it a night to remember.

Big thanks to *Sweet As Makan Restaurant*, for serving up a tasty Korean-inspired menu! And a huge shoutout to the *Cocos Island Youth Council* for helping with the setup and sticking around to clean up afterwards — legend effort. We couldn't have done it without you, and it didn't go unnoticed.

We are looking forward to planning the next Youth Ball!

Playgroup:

Playgroup will be reopening at the Home Island Cyclone Shelter from 8.30am – 10.00am.

COMMUNITY DEVELOPMENT OFFICE – CULTURE AND HERITAGE UPDATE

Projects:

- Cocos Textile Project.
- Garland Magazine Article.
- Museum.
- Cocos Bicentenary.
- Culture and Heritage Officer – Training.

Cocos Textile Project:

- An opportunity through Creative Australia has become available. This is the Arts Projects for Organisations grant which provides funding between \$20,000 and \$100,000. The funding round will be extremely competitive with only 10-15% of projects receiving funding so we will need to have an incredibly strong and compelling application.
- All artists have agreed to partake and are preparing support letters and budget details for inclusion in the grant funding application.
- Participating artists/facilitators are Jacky Cheng, Emma Washer, Susie Vickery, Melissa Cameron, Abdul-Rahman Abdullah and Belinda Cook.

- We will be receiving support letters from the Indian Ocean Craft Triennial and Art On The Move who we intend to partner with to exhibit and display pieces.

Garland Magazine:

- Niamh has partnered with Garland Magazine to produce a second article, this time on the Jukong Restoration Project. The article can be found at - <https://garlandmag.com/article/jukong-restoration-project/>

Museum:

- Lighting order being placed in order to be installed before grant deadline in April.
- Airconditioning units being replaced on 28/01 after a fault has caused the second unit to stop working.

Cocos Islands Bicentenary:

- Niamh, Nadya, Anita, Rose (CRC) and Larissa (CKITA) met to discuss the Cocos Bicentenary Celebrations on January 14th.
- Currently working through costings to prepare a proposal for funding.
- We have been in contact with Marion Scrymgour's office, and they are interested to hear the proposal with the view to supporting the celebrations.
- We are investigating having a Dalang (Wayang Kulit Puppeteer) visit to perform for the community. We are working with Cultural Infusion who are based in Melbourne to see what is possible.

Culture & Heritage Officer – Training:

- Niamh will be travelling to Perth and Melbourne from February 9th. She will be attending the Future of Arts, Culture and Technology Symposium at ACMI in Melbourne, with the hopes of learning from other industry professionals what is possible, networking, and possibility to translate knowledge to the Cocos context.
- Niamh will then return to Perth to undertake training with LG professionals in Grant writing and Business Case Development.
- With the upcoming opportunities for Arts Grants, attending the training is timely.

STRATEGIC IMPLICATIONS

Theme

- S Social
- C Cultural

Goal

- S3 To provide access to services, support and activities for young people.
- S4 To support and encourage community events that bring us together.
- C2 To support the integration of the Home Island and West Island communities.
- C1 To support the community to improve understanding and celebration of the Cocos Malay history and culture.

Strategy

- S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week
- 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
- C1.1 Working with Museum WA, develop local capacity for heritage conservation via an Emerging Curator Program. Seek financial and in-kind support to provide ongoing training and support for local curators.
- 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 FEBRUARY 2026.

RESOLUTION OCM/26/008

MOVED: CR A BADLU

SECONDED: CR O SLOAN

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

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

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

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 FISHERIES MANAGEMENT COMMITTEE – DEVELOPMENT OF TERMS OF REFERENCE

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

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>
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REPORT PURPOSE

The purpose of this report is to seek Council authorisation for the Chief Executive Officer to develop draft Terms of Reference for a Fisheries Management Committee, based broadly on the Christmas Island Fisheries Management Committee model.

BACKGROUND

In 2022 the Commonwealth developed governance arrangements for fisheries management across the Indian Ocean Territories.

For the Cocos (Keeling) Islands the governance framework included two key elements.

Fisheries Advisory Committee (FAC)

The FAC provides advice and recommendations to the Federal Minister for Infrastructure, Transport, Regional Development and Local Government (the Minister). regarding fisheries management policy, regulatory settings and potential rule changes. Membership of the FAC is appointed by the Minister.

Cocos Marine Care (CMC)

Cocos Marine Care was intended to operate as a community organisation overseeing the delivery of local fisheries management activities, including monitoring, research coordination and community engagement.

Importantly, Commonwealth funding for fisheries management on the Cocos (Keeling) Islands is allocated directly to the Shire, and the Fisheries Ranger responsible for operational fisheries management activities is employed by the Shire.

Under the previous governance arrangements, Cocos Marine Care primarily performed an oversight and coordination role rather than delivering operational fisheries management services.

CMC is no longer operating in the capacity originally envisaged, meaning the local oversight component of the governance framework is currently absent.

Administration has therefore considered whether an alternative governance arrangement may be appropriate to provide governance oversight of fisheries management activities delivered through the Shire.

FISHERIES MANAGEMENT ACTIVITIES

Fisheries management activities within the Indian Ocean Territories generally include:

- monitoring fishing activity and collecting catch data
- supporting fisheries stock assessments and scientific monitoring
- observing and reporting compliance matters
- community education and engagement regarding fisheries rules
- coordination with Commonwealth agencies and research partners
- administration and reporting associated with Commonwealth fisheries funding.

Many of these operational activities are undertaken locally by the Fisheries Ranger employed by the Shire, with administrative support provided by the Shire.

DISCUSSION

Administration has reviewed governance arrangements in place on Christmas Island.

In December 2020 the Shire of Christmas Island established a Fisheries Management Committee (FMC) as a Committee of Council under sections 5.8 and 5.9 of the *Local Government Act 1995 (WA)*.

The FMC provides advice to Council and the community regarding fisheries management matters and oversight of local fisheries management activities.

Importantly:

- the FMC does not hold delegated authority
- it operates in an advisory capacity to Council
- membership includes councillors, Shire officers and community representatives.

This model demonstrates how a Council committee can provide governance oversight while maintaining strong community participation in fisheries management matters.

Given that:

- fisheries management funding flows directly to the Shire
- the Fisheries Ranger is employed by the Shire
- operational fisheries management activities are delivered through the Shire

Administration considers that a Council committee may provide an appropriate governance mechanism to oversee fisheries management activities on the Cocos (Keeling) Islands.

A Council committee structure would also reduce the risk associated with relying on an independent community organisation that may cease to operate, as occurred with Cocos Marine Care.

The proposed committee would complement the Fisheries Advisory Committee, noting that FAC membership is appointed by the Federal Minister, whereas the proposed Fisheries Management Committee would operate locally as a Committee of Council providing advice and recommendations to Council.

PROPOSED COMMITTEE STRUCTURE

Administration proposes that draft Terms of Reference be developed for a Fisheries Management Committee with the following indicative membership:

Council Members

- Four Elected Members
- Shire Officers (ex-officio)
- Chief Executive Officer
- Manager Governance, Risk and Planning
- Three community members appointed by Council following a public expression of interest process.

The committee would operate as an advisory Committee of Council established under section 5.8 of the *Local Government Act 1995 (WA)*.

CONSULTATION

Administration has consulted with officers from the Shire of Christmas Island regarding the operation and governance arrangements of their Fisheries Management Committee.

Further liaison may occur with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts regarding governance arrangements associated with fisheries management funding.

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

Section 5.8 – Establishment of Committees

Section 5.9 – Types of Committees

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report.

Commonwealth fisheries management funding continues to be administered by the Shire.

STRATEGIC IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Risk that Commonwealth funding may be reduced or withdrawn if an appropriate governance framework is not in place.	3 x 3 = Moderate	Formation of FMC will complete the Governance Framework necessary for Local Fishery management
Reputation	Fisheries management activities continue on an ad hoc basis, potentially resulting in reduced community confidence and impacts on local fish stocks.	4 x 4 = High	Formation of FMC will complete the Governance Framework necessary for Local Fishery management
Compliance	Lack of formal governance oversight of fisheries management activities delivered through the Shire.	4 x 4 = High	Formation of FMC will complete the Governance Framework necessary for Local Fishery management
Fraud	Commonwealth funding is not allocated correctly	3 x 2 = Moderate	Formation of FMC will complete the Governance Framework necessary for Local Fishery management

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 reduced level of activity of the Cocos Marine Care governance model has resulted in a gap in the local oversight of fisheries management activities on the Cocos (Keeling) Islands.

Given that fisheries management funding is administered by the Shire and the Fisheries Ranger is employed by the Shire, it is appropriate that Council consider establishing a governance framework that provides clear oversight while maintaining opportunities for community participation.

The development of draft Terms of Reference for a Fisheries Management Committee, based broadly on the Christmas Island model, would provide Council with an opportunity to consider a structured governance arrangement for fisheries management activities on the Cocos (Keeling) Islands.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES THE FOLLOWING:

- 1. NOTES THAT COCOS MARINE CARE IS NOT CURRENTLY OPERATING IN AN ACTIVE CAPACITY IN RELATION TO FISHERIES MANAGEMENT ACTIVITIES ON THE COCOS (KEELING) ISLANDS.**
- 2. SUPPORTS IN PRINCIPLE THE ESTABLISHMENT OF A FISHERIES MANAGEMENT COMMITTEE AS A COMMITTEE OF COUNCIL UNDER SECTION 5.8 OF *THE LOCAL GOVERNMENT ACT 1995 (WA)*.**
- 3. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO DEVELOP DRAFT TERMS OF REFERENCE FOR A FISHERIES MANAGEMENT COMMITTEE BROADLY BASED ON THE CHRISTMAS ISLAND FISHERIES MANAGEMENT COMMITTEE MODEL.**
- 4. NOTES THAT THE PROPOSED COMMITTEE STRUCTURE IS EXPECTED TO INCLUDE:**
 - A. FOUR ELECTED MEMBERS**
 - B. THE CHIEF EXECUTIVE OFFICER AND MANAGER GOVERNANCE, RISK AND PLANNING AS EX-OFFICIO MEMBERS**
 - C. THREE COMMUNITY REPRESENTATIVES APPOINTED BY COUNCIL.**
- 5. REQUESTS THAT A FURTHER REPORT BE PRESENTED TO COUNCIL DETAILING THE PROPOSED TERMS OF REFERENCE AND COMMUNITY APPOINTMENT PROCESS.**

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 PROPOSED CHANGES TO THE CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

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. Code of Conduct for Council Members - Track changes [↓](#)
- 10.2.1.2. Council Members Committee Members and Candidates Code of Conduct - Clean Version [↓](#)

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

To present proposed amendments to the Code of Conduct for Council Members, Committee Members, and Candidates for Council consideration and adoption, in accordance with the Local Government (Model Code of Conduct) Regulations 2021 and recent legislative changes.

BACKGROUND

The Local Government (Model Code of Conduct) Regulations 2021 (the Regulations) prescribe conduct standards for council members, committee members, and candidates. Following the Regulations’ introduction, the Shire adopted the Model Code of Conduct as set out in Schedule 1 of the Regulations.

The *Local Government Amendment Act 2024* introduced reforms to the Regulations, effective 1 January 2026, including updates to Schedule 1. Local governments that have adopted the Model Code of Conduct are required to review and update their documents to maintain compliance.

COMMENTS

The Shire adopted the Model Code of Conduct in 2021, directly mirroring Schedule 1 of the Regulations. The proposed amendments reflect the updated Schedule 1 requirements and ensure compliance with the amended legislation.

A copy of the amended Code of Conduct, showing tracked changes, is provided in Attachment 1, with a clean version in Attachment 2. The updated Code is recommended for adoption by Council.

SUMMARY OF KEY CHANGES

Section / Clause	Nature of Amendment	Reason / Legislative Reference
Entire Code	Updates to align with Schedule 1 of the Regulations (2026 version)	Compliance with amended Model Code of Conduct
Behavioural Standards	Clarification of expected conduct, including conflicts of interest, misuse of information, and interactions with the community	Strengthened transparency and accountability requirements
Complaints Handling	Procedures updated to reflect current best practice for reporting and managing complaints	Ensures clarity, consistency, and alignment with legislative obligations
Role of Council and Committee Members	Minor refinements on duties, decision-making, and collaboration obligations	Reflects updated legislative requirements
Candidate Conduct	Added clarity on expectations during election periods	Aligns with Model Code updates and fairness principles

POLICY AND LEGISLATION IMPLICATIONS

- *Local Government Act 1995 (WA)*, Section 5.104(2) – Statutory requirement to adopt or update the Code within three months of changes to the Model Code.
- Local Government (Model Code of Conduct) Regulations 2021 – Prescribes the minimum conduct standards for council members, committee members, and candidates.
- *Local Government Amendment Act 2024* – Introduced updates effective 1 January 2026, requiring review and update of the Code.

FINANCIAL IMPLICATIONS

Nil

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
Compliance	Failure to align Code with updated regulations	12 (High)	Adopt updated Code of Conduct; review and train members on changes
Governance	Members fail to meet conduct standards	8 (Medium)	Clarify standards and complaints procedures in Code; regular refresher training
Reputation	Misconduct during election campaigns	6 (Medium)	Include explicit candidate conduct standards in Code; provide guidance to candidates

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

The proposed amendments ensure that the Shire’s Code of Conduct aligns with the updated Local Government (Model Code of Conduct) Regulations 2021. Adoption of the updated Code:

- Ensures compliance with legislative requirements and statutory obligations;
- Provides clarity on behavioural expectations for Council Members, Committee Members, and Candidates;
- Strengthens governance, transparency, and accountability; and
- Reduces risk of non-compliance, misconduct, or inconsistent application of ethical standards.

Adoption by absolute majority will mitigate legal and reputational risks and maintain a robust governance framework for the Shire.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

- 1. REVIEW THE PROPOSED AMENDMENTS TO THE CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS, AND CANDIDATES AS PROVIDED IN ATTACHMENT 1 (TRACK CHANGES) AND ATTACHMENT 2 (CLEAN VERSION); AND**
- 2. ADOPT THE UPDATED CODE OF CONDUCT TO ENSURE COMPLIANCE WITH THE LOCAL GOVERNMENT (MODEL CODE OF CONDUCT) REGULATIONS 2021 AS AMENDED.**

Code of Conduct for Council Members, Committee Members and Candidates

Division 1 — Preliminary provisions

1. Citation

This is the *Shire of Cocos (Keeling) Islands Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision-making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive environment for Council business and activities to occur.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless:
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act. Note for this subclause: See section 5.105(1) of the Act.
- (5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the Local Government (Local Government Inspector) Regulations 2025 regulation 6.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
 - (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
 - (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
 - (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
 - (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
 - (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).
- 13. Dismissal of complaint**
- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
 - (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.
- 14. Withdrawal of complaint**
- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
 - (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor:
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

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14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following:
 - (f) local governments;
 - (g) members of councils;
 - (h) employees of local governments.

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- (4) A resolution made under subclause (3) must include the following:
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

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15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section ~~8A.3 5.105~~(1) of the Act a council member commits a ~~minor~~ breach if the council member contravenes a rule of conduct. ~~This Section 8A.3(2) of the Act extends this~~ to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A ~~minor-conduct~~ breach is dealt with ~~by a standards panel~~ under ~~Part 8A Division 5 section 5.110~~ of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
resources of a local government includes —
 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
 - (a) employed by a local government under section 5.36(1) of the Act; or

- (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —

closed meeting

- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
- (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

~~means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;~~

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or

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- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
interest —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Shire of Cocos (Keeling) Islands

Code of Conduct for Council Members, Committee Members and Candidates

Code of Conduct for Council Members, Committee Members and Candidates

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Shire of Cocos (Keeling) Islands Code of Conduct for Council Members, Committee Members and Candidates

Division 1 — Preliminary provisions

1. Citation

This is the *Shire of Cocos (Keeling) Islands Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and

- (b) participate in decision making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and

- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless:
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.
Note for this subclause: See section 5.105(1) of the Act.
- (5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the Local Government (Local Government Inspector) Regulations 2025 regulation 6.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or

- (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor:
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following:
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following:
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section 8A.3(1) of the Act a council member commits a breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A conduct breach is dealt with under Part 8A Division 5 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —

local government employee means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
 - (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
 - (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
 - (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —

closed meeting

- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or

- (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

GOVERNANCE REFERENCES

Statutory Compliance	S 5.104(1) <i>Local Government Act 1995</i> Local Government (Model Code of Conduct) Regulations 2021 Clause 11(3) Local Government (Model Code of Conduct) Regulations 2021
Industry Compliance	
Organisational Compliance	This document is required per the Model Code of Conduct regulations. The model code of conduct within the regulations has been adopted therefore, a review is required when there are changes to the legislation.

ADMINISTRATION

Directorate		Officer Title		Contact	
Governance		Manager Governance Risk and Planning			
Risk Rating	High	Review Cycle	Triennial/Statue	Next Due:	2029
Version		Decision Reference		Synopsis	
1.		OCM 31/03/2021		Code of Conduct adopted by Council	

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MID YEAR BUDGET REVIEW 2025-2026

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:

ATTACHMENTS: 10.3.1.1. BUDGET REVIEW REPORT 2025/26 [↓](#)

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

1. To consider the Shire’s financial position as at 31 December 2025 and performance for the period July 2025 to 31 December 2025 compared to the current annual budget and estimated amounts for the full financial year.

2. To seek Council's approval to set a sitting fee for the incoming independent presiding member of Council's Audit and Risk Improvement Committee.

BACKGROUND

Budget Review

The Budget Review is a statutory review that is undertaken in accordance with the *Local Government Act 1995 (WA) (CKI)* and Regulation 33 of the *Local Government (Financial Management) Regulations 1996*. The purpose of this review is to identify significant variations from the Annual Budget and to recommend any amendments that may be necessary.

Changes to the Annual Budget are required during the year as circumstances change from when the Annual Budget was adopted by Council at the beginning of the financial year. Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible. Amendments to the Annual Budget will ensure that tight fiscal control is maintained over the Shire's finances.

Council has generally adopted a 10% or \$50,000 (whichever is the greater) threshold for material variances for management reporting, as is used in the statements of financial activity and the annual budget review. However, a lower amount has applied to certain accounts due to their nature (e.g. rating income).

Audit and Risk Improvement Committee

At its meeting in February 2026, Council resolved to establish the Audit, Risk and Improvement Committee (ARIC) and appointed Ms Gia Jac as the Independent Presiding Member and Mr Alan Lamb as Independent Deputy Presiding Member for a two-year term expiring 16 October 2027.

Consistent with Council's resolution, the Committee structure provides for one independent member (the Presiding Member). The Independent Deputy Presiding Member is appointed to chair meetings only in the absence of the Presiding Member and does not attend meetings unless required to perform that role.

At the time of establishing the ARIC, meeting attendance fees for independent members were not expressly determined. Accordingly, it is now appropriate for Council to consider and formally set the meeting attendance fee applicable to the Independent Presiding Member in accordance with the requirements of the Salaries and Allowances Tribunal and section 5.100(1)(b) of the *Local Government Act 1995 (WA)*.

The Tribunal has established a specific fee framework for ARIC members under Table 8A, with a permissible range of \$105 to \$1,215 per meeting for Band 1–4 local governments. This framework is intended to provide flexibility for local governments to set fees that appropriately reflect the level of skill, experience, independence and accountability required, noting these roles carry greater governance responsibility than standard committee positions.

The Tribunal further requires that fees represent value for money, having regard to the expertise required and the contribution of the ARIC to financial oversight, risk management and continuous improvement.

Additional guidance is available through the Western Australian Local Government Association Audit and Financial Advisory Services Common Use Agreement (CUAFA2024), which identifies indicative market rates of approximately \$150 to \$250 per hour for suitably qualified audit and governance professionals. When applied to the expected time commitment for ARIC participation, this equates broadly to a per-meeting value of \$600 to \$1,500.

Sector observations indicate that comparable Tier 3–4 local governments are generally adopting, or moving toward, fees in the order of \$800 to \$1,000 per meeting for Presiding Members.

Having regard to the above, a fee of \$850 per meeting:

- Sits within the mid-range of sector practice and market benchmarking.
- Is well within the Tribunal’s prescribed range.
- Represents a balanced and fiscally responsible position.
- Reflects the expected level of preparation, expertise and governance oversight required.

Given the Shire’s remote location and the importance of attracting and retaining suitably qualified independent expertise, the proposed fee is considered reasonable and consistent with the principle of value for money.

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA) (CKI

s5.100. Fees paid and expenses reimbursed to committee members.

Local Government (Financial Management) Regulations 1996

Regulation 33A requires that;

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
- (2A) The review of an annual budget for a financial year must –*
 - (a) Consider the local government’s financial performance in the period beginning on the 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) Consider the local government’s financial position as at the date of the review; and*
 - (c) Review the outcomes for the end of that financial year that are forecast in the budget.*
 - (d) Include the following –*
 - i. The annual budget adopted by the local government;*
 - ii. an update of each of the estimates included in the annual budget;*
 - iii. the actual amounts of expenditure, revenue and income as at the date of the review*

iv. adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.

- (2) *The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
Absolute majority required
- (4) *Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

FINANCIAL IMPLICATIONS

The financial implications related to the review are outlined in this report.

The additional costs associated with the sitting fee for the independent presiding member (including travel related costs where necessary) are not expected to be significant and are expected to be met from current budgets in 2025/26.

STRATEGIC IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Budgets that do not reflect current business conditions may result in poor financial decision-making and inefficient allocation of resources.	High (12)	Undertake a formal budget review using current financial data and updated forecasts, with any required budget amendments presented to Council for consideration.
Reputation	Poor financial decision-making may negatively impact community and stakeholder confidence in the Shire’s governance and financial management.	High (12)	Ensure Council decisions are supported by accurate and up-to-date financial reporting, with clear and

			transparent communication of budget impacts and recommendations.
Compliance	Failure to complete the budget review in accordance with legislative requirements may result in non-compliance.	Moderate (8)	Complete the budget review in accordance with section 6.4 of the Local Government Act 1995 and relevant regulations, including review by the CEO and responsible officers prior to Council consideration.

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

The Mid-Year Budget Review provides an updated assessment of the Shire’s financial position and recommends amendments to ensure the 2025/26 budget remains aligned with current operational and financial conditions.

In addition, it is appropriate for Council to now set the meeting attendance fee for the Independent Presiding Member of the Audit, Risk and Improvement Committee. A fee of \$850 per meeting is considered reasonable, consistent with Tribunal guidance and market benchmarking, and supports the effective operation of the Committee.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

- 1. PURSUANT TO REGULATION 33A OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 (WA) (CKI), RECEIVES THE 2025/26 BUDGET REVIEW REPORT AS ATTACHED.**

- 2. PURSUANT TO PART 6 DIVISION 4 s6.8(1) OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI) ADOPTS THE FOLLOWING BUDGET AMENDMENTS TO THE 2025/26 ADOPTED BUDGET:**

A	OPERATING REVENUE	GENERAL RATES	INCREASE	\$12,000
B	OPERATING REVENUE	OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	DECREASE	(\$15,000)
C	OPERATING REVENUE	FEES AND CHARGES	DECREASE	(\$350,000)
D	OPERATING REVENUE	INTEREST REVENUE	INCREASE	\$80,000
E	OPERATING REVENUE	OTHER REVENUE	INCREASE	\$2,500,000
F	OPERATING REVENUE	PROCEEDS FROM NON-CURRENT DEBTOR	DECREASE	(\$1,000,000)
		(remove this item from the Statement of Financial Activity)		
G	OPERATING EXPENDITURE	EMPLOYEE COSTS	DECREASE	(\$400,000)
H	OPERATING EXPENDITURE	MATERIALS AND CONTRACTS	DECREASE	(\$585,000)
I	OPERATING EXPENDITURE	UTILITY CHARGES	INCREASE	\$220,000

J	OPERATING EXPENDITURE	DEPRECIATION	INCREASE	\$180,000
K	OPERATING EXPENDITURE	INSURANCE	DECREASE	(\$30,000)
L	CAPITAL GRANTS		DECREASE	(\$550,000)
M	CAPITAL EXPENDITURE	INTANGIBLE ASSETS	INCREASE	\$125,000
N	CAPITAL EXPENDITURE	INFRASTRUCTURE ASSETS	DECREASE	(\$800,000)
O	IT AND COMMUNICATIONS RESERVE	TRANSFER TO	INCREASE	\$1,000,000
P	IT AND COMMUNICATIONS RESERVE	TRANSFER FROM	DECREASE	(\$547,451)
Q	INFRASTRUCTURE RESERVE	TRANSFER TO	INCREASE	\$800,000
R	INFRASTRUCTURE RESERVE	TRANSFER FROM	DECREASE	(\$200,000)

3. PURSUANT TO SECTION 5.100(1)(B) OF THE *LOCAL GOVERNMENT ACT 1995 (WA)* AND THE SALARIES AND ALLOWANCES TRIBUNAL DETERMINATION, SETS THE MEETING ATTENDANCE FEE FOR THE INDEPENDENT AUDIT, RISK AND IMPROVEMENT COMMITTEE PRESIDING MEMBER AT \$850 PER MEETING, EXCLUSIVE OF SUPERANNUATION.
4. NOTES THAT THE ADOPTED FEE APPLIES FOR THE CURRENT TERM EXPIRING 16 OCTOBER 2027 AND WILL BE REVIEWED PERIODICALLY TO ENSURE ALIGNMENT WITH TRIBUNAL DETERMINATIONS AND MARKET CONDITIONS.

SHIRE OF COCOS (KEELING) ISLANDS

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

		Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual				
	\$	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
	General rates	509,516	509,516	521,254	521,516	12,000	▲
	Rates excluding general rates	29,800	29,800	29,800	29,800	0	
	Grants, subsidies and contributions	5,481,923	5,481,923	3,572,959	5,466,923	(15,000)	▼
	Fees and charges	1,095,796	1,095,796	471,809	745,796	(350,000)	▼
	Interest revenue	320,000	320,000	181,383	400,000	80,000	▲
	Other revenue	3,028,000	3,028,000	1,487,904	5,528,000	2,500,000	▲
	Proceeds from Non Current Debtor	1,100,000	1,100,000	0	0	(1,100,000)	▼
		<u>11,565,035</u>	<u>11,565,035</u>	<u>6,265,109</u>	<u>12,692,035</u>	<u>1,127,000</u>	
Expenditure from operating activities							
	Employee costs	(4,439,210)	(4,439,210)	(1,783,622)	(4,039,210)	(400,000)	▲
	Materials and contracts	(3,463,550)	(3,463,550)	(905,734)	(2,878,550)	(585,000)	▲
	Utility charges	(69,787)	(69,787)	(143,859)	(289,787)	220,000	▼
	Depreciation	(1,505,875)	(1,505,875)	(795,416)	(1,685,875)	180,000	▼
	Finance costs	(500)	(500)	0	(500)	0	
	Insurance	(190,324)	(190,324)	(141,466)	(160,324)	(30,000)	▲
	Other expenditure	(1,001,021)	(1,001,021)	(70,633)	(1,001,021)	0	
		<u>(10,670,267)</u>	<u>(10,670,267)</u>	<u>(3,840,730)</u>	<u>(10,055,267)</u>	<u>(615,000)</u>	
	Non-cash amounts excluded from operating activities	1,471,519	1,471,519	761,060	1,651,519	180,000	▲
	Amount attributable to operating activities	<u>2,366,287</u>	<u>2,366,287</u>	<u>3,185,439</u>	<u>4,288,287</u>	<u>1,922,000</u>	
INVESTING ACTIVITIES							
Inflows from investing activities							
	Capital grants, subsidies and contributions	750,000	750,000	0	200,000	(550,000)	▼
	Proceeds from disposal of assets	30,000	30,000	0	30,000	0	
		<u>780,000</u>	<u>780,000</u>	<u>0</u>	<u>230,000</u>	<u>(550,000)</u>	
Outflows from investing activities							
	Purchase of intangible assets	(78,420)	(78,420)	(17,979)	(203,420)	(125,000)	▼
	Purchase of plant and equipment	(1,683,077)	(1,683,077)	(183,322)	(1,683,077)	0	
	Purchase and construction of infrastructure-roads	(1,317,420)	(1,317,420)	(56,496)	(517,420)	800,000	▲
		<u>(3,078,917)</u>	<u>(3,078,917)</u>	<u>(257,797)</u>	<u>(2,403,917)</u>	<u>675,000</u>	
	Amount attributable to investing activities	<u>(2,298,917)</u>	<u>(2,298,917)</u>	<u>(257,797)</u>	<u>(2,173,917)</u>	<u>125,000</u>	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
	Transfers from reserve accounts	3,967,534	3,967,534	0	3,220,083	(747,451)	▼
		<u>3,967,534</u>	<u>3,967,534</u>	<u>0</u>	<u>3,220,083</u>	<u>(747,451)</u>	
Cash outflows from financing activities							
	Payments for principal portion of lease liabilities	(12,908)	(12,908)	0	(12,908)	0	
	Transfers to reserve accounts	(6,347,078)	(6,347,078)	(118,436)	(8,147,078)	(1,800,000)	▼
		<u>(6,359,986)</u>	<u>(6,359,986)</u>	<u>(118,436)</u>	<u>(8,159,986)</u>	<u>(1,800,000)</u>	
	Amount attributable to financing activities	<u>(2,392,452)</u>	<u>(2,392,452)</u>	<u>(118,436)</u>	<u>(4,939,903)</u>	<u>(2,547,451)</u>	
MOVEMENT IN SURPLUS OR DEFICIT							
	Surplus or deficit at the start of the financial year	2,325,082	2,325,082	2,825,533	2,825,533	500,451	▲
	Amount attributable to operating activities	2,366,287	2,366,287	3,185,439	4,288,287	1,922,000	
	Amount attributable to investing activities	(2,298,917)	(2,298,917)	(257,797)	(2,173,917)	125,000	
	Amount attributable to financing activities	(2,392,452)	(2,392,452)	(118,436)	(4,939,903)	(2,547,451)	
	Surplus or deficit after imposition of general rates	<u>0</u>	<u>0</u>	<u>5,634,739</u>	<u>0</u>	<u>0</u>	

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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 of Cocos (Keeling) Islands to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Cocos (Keeling) Islands 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.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

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

(a) Composition of estimated net current assets	Unaudited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Current assets					
Cash and cash equivalents	10,029,758	11,017,938	11,017,938	14,286,794	12,574,938
Trade and other receivables	4,779,574	1,808,302	1,808,302	2,492,290	2,798,753
Inventories	19,791	12,882	12,882	43,351	12,882
Other assets	44,595	32	32	(156,705)	32
	<u>14,873,718</u>	<u>12,839,154</u>	<u>12,839,154</u>	<u>16,665,730</u>	<u>15,386,605</u>
Less: current liabilities					
Trade and other payables	(833,583)	(168,600)	(168,600)	(203,771)	(168,600)
Lease liabilities	(13,229)	(5,270)	(5,270)	(4,978)	(5,270)
Employee related provisions	(512,351)	(498,622)	(498,622)	(512,350)	(498,622)
	<u>(1,359,163)</u>	<u>(672,492)</u>	<u>(672,492)</u>	<u>(721,099)</u>	<u>(672,492)</u>
Net current assets	<u>13,514,555</u>	<u>12,166,662</u>	<u>12,166,662</u>	<u>15,944,631</u>	<u>14,714,113</u>
Less: Total adjustments to net current assets	(10,660,981)	(12,166,662)	(12,166,662)	(10,826,410)	(14,714,113)
Closing funding surplus / (deficit)	<u>2,853,574</u>	<u>0</u>	<u>0</u>	<u>5,118,221</u>	<u>0</u>

(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.

	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(11,058,675)	(12,517,360)	(12,517,360)	(11,177,109)	(15,064,811)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of lease liabilities	13,229	5,270	5,270	5,271	5,270
- Current portion of provisions held in reserve	384,465	345,428	345,428	345,428	345,428
Total adjustments to net current assets	<u>(10,660,981)</u>	<u>(12,166,662)</u>	<u>(12,166,662)</u>	<u>(10,826,410)</u>	<u>(14,714,113)</u>

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Add: Depreciation on assets	1,449,349	1,505,875	1,505,875	795,416	1,685,875
Non-cash movements in non-current assets and liabilities:					
Employee benefit provisions	(14,040)	(34,356)	(34,356)	(34,356)	(34,356)
Non-cash amounts excluded from operating activities	<u>1,435,309</u>	<u>1,471,519</u>	<u>1,471,519</u>	<u>761,060</u>	<u>1,651,519</u>

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Cocos (Keeling) Islands classifies financial assets at amortised cost if both of the following criteria are met:

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for 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 measures them subsequently at amortised cost using the effective interest rate method.

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

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

INVENTORIES

General

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Cocos (Keeling) Islands's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Cocos (Keeling) Islands's obligation to transfer goods or services to a customer for which the Shire of Cocos (Keeling) Islands 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.

PROVISIONS

Provisions are recognised when the Shire of Cocos (Keeling) Islands 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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Cocos (Keeling) Islands prior to the end of the financial year that are unpaid and arise when the Shire of Cocos (Keeling) Islands 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 of Cocos (Keeling) Islands recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

The Shire of Cocos (Keeling) Islands'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 net current funding position. Shire of Cocos (Keeling) Islands's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding 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 of Cocos (Keeling) Islands's obligations for long-term employee benefits where the Shire of Cocos (Keeling) Islands does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

3 PREDICTED VARIANCES

	<u>Variance</u>
	\$
Revenue from operating activities	
3.1 General rates	*
Unbudgeted back rates	12,000 ▲
3.2 Grants, subsidies and contributions	*
Increased FAG of \$200k less deferral of Fisheries Grant of \$215k	(15,000) ▼
3.3 Fees and charges	*
Budget was based on volume of private work that occurred during prior year and which now appears excessive	(350,000) ▼
3.4 Interest revenue	*
Budget was set at a conservative level.	80,000 ▲
3.5 Other revenue	*
Being a relatively new income stream, .CC income was set at a conservative level.	2,500,000 ▲
3.6 Proceeds from Non Current Debtor	(1,100,000) ▼
Considered more appropriate to exclude this from the SFA (not a specific budget item, just a line in the SFA).	
Expenditure from operating activities	
3.7 Employee costs	*
Vacancies have generated a budget saving.	(400,000) ▲
3.8 Materials and contracts	*
Transfer \$220k budget to Utilities (see below). Reduce other budgets (Waste Off Island Disposal, Other Waste related, .CC expenditure, Other Consultancy/Legal, Election costs) due to reduced activity and/or budgets not needed in 25/26. Offset against new consultancy budget (CHRMAP \$150k)	(585,000) ▲
3.9 Utility charges	*
See above, budget transfer from Materials and Contracts.	220,000 ▼
3.10 Depreciation	180,000 ▼
Actual depreciation charge exceeds budget.	
3.11 Insurance	*
Increase in insurance costs was lower than expected and an insurance rebate was received.	(30,000) ▲
3.12 Non-cash amounts excluded from operating activities	180,000 ▲
See Depreciation comments above.	
Inflows from investing activities	
3.13 Capital grants, subsidies and contributions	*
\$750k Budget was carried forward from the Long Term Plan - not now expected to be received in 24/25 apart for \$87k LRCI Grant and \$113k Supplementary Road Funding.	(550,000) ▼
Outflows from investing activities	
3.14 Purchase of intangible assets	*
Commence implementation of Document Management System	(125,000) ▼
3.15 Purchase and construction of infrastructure-roads	*
Recommended to be transferred to Reserve for future years' use.	800,000 ▲
Cash inflows from financing activities	
3.16 Transfers from reserve accounts	(747,451) ▼
Impact of the above budget amendments	
Cash outflows from financing activities	
3.17 Transfers to reserve accounts	(1,800,000) ▼
Impact of the above budget amendments	
3.18 Surplus or deficit at the start of the financial year	500,451 ▲
Impact of 2024/25 results.	
IMPACT ON 2025/26 BANK BALANCE : INCREASE	1,557,000
(Items marked with * above)	

**SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

4 RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2025/26 Budget Changes				2025/26 Amended 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												
(b) Leave reserve	379,784	11,394	(45,750)	345,428	362,584			362,584	379,784	11,394	(45,750)	345,428
(c) Plant Reserve	1,045,155	573,145	(813,600)	804,700	986,465			986,465	1,045,155	573,145	(813,600)	804,700
(d) Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,610,354			1,610,354	1,803,905	336,702	(511,789)	1,628,818
(e) Furniture and equipment reserve	(228)	25,761	(7,688)	17,845	41,961			41,961	(228)	25,761	(7,688)	17,845
(f) Self insurance reserve	113,838	3,415	0	117,253	109,838			109,838	113,838	3,415	0	117,253
(g) Community reserve	541,796	16,254	0	558,050	517,796			517,796	541,796	16,254	0	558,050
(h) Climate adaption reserve	94,301	2,829	0	97,130	91,101			91,101	94,301	2,829	0	97,130
(i) Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083			84,083	84,883	2,546	0	87,429
(j) Waste management Reserve	0	313,800	(313,800)	0	0			0	0	313,800	(313,800)	0
(k) IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	2,448,262	1,000,000	547,451	3,995,713	5,717,683	6,010,530	(1,327,456)	10,400,757
(l) Infrastructure Reserve	356,700	50,701	(400,000)	7,401	233,500	800,000	200,000	1,233,500	356,700	850,701	(200,000)	1,007,401
	10,137,817	6,347,078	(3,967,534)	12,517,360	6,485,944	1,800,000	747,451	9,033,395	10,137,817	8,147,078	(3,220,083)	15,064,811

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

10.3.2 SCHEDULED OF ACCOUNTS PAID FEBRUARY 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 February 2026 [↓](#)
- 10.3.2.2. Credit Card Transactions February 2026 [↓](#)
- 10.3.2.3. Fuel Transactions February 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 February 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 # 12143 -# 12180	\$99,649.76
Direct Payment	\$62,944.34
Total	\$162,594.10

Contained within Attachments 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)	Accurate and transparent reporting of payments, supported by clear descriptions and appropriate documentation, assists in demonstrating sound financial stewardship and maintaining community confidence.
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 February 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BYSIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF FEBRUARY 2026 TOTALLING \$162,594.10AS CONTAINED IN ATTACHMENT 10.3.2.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD FEBRUARY 2026, AS CONTAINED IN ATTACHMENTS 10.3.2.2 AND 10.3.2.3

List of Accounts Paid Under Delegated Authority for the Month of February 2026				
Chq/EFT	Date	Name	Description	Account
EFT12143	05/02/2026	Beacon Equipment	Purchase parts	\$ 771.00
EFT12144	05/02/2026	Boc Ltd	Container Daily Tracking period 29.12.2025-28.01.2026	\$ 82.43
EFT12145	05/02/2026	Georgie Clunies-ross	Atoll Distributors month January 2026	\$ 30.00
EFT12146	05/02/2026	CPM Licencing	Renewal Registration Shire vehicle	\$ 848.15
EFT12147	05/02/2026	Focus Networks	Monthly Subscription Computer Agent	\$ 8,293.52
EFT12148	05/02/2026	Freightshop	Freight charges for-Plumbing Supplies	\$ 268.60
EFT12149	05/02/2026	Japanses Truck And Bus Spares	Purchase parts	\$ 1,221.62
EFT12150	05/02/2026	Ariella Izzara Mazlan	Atoll Distributors month January 26	\$ 50.00
EFT12151	05/02/2026	Sonny Mirzwan	Atoll Distributors month January 26	\$ 50.00
EFT12152	05/02/2026	Multiwave Networks Pty Ltd	NBN Sky Muster month February 2026	\$ 297.00
EFT12153	05/02/2026	Natalija Vujanic	Atoll Distributors month January 2026	\$ 30.00
EFT12154	05/02/2026	Nextgen Skills	CPC32420-Certificate III in Plumbing	\$ 2,633.58
EFT12155	05/02/2026	Perth Scale & Slicer Service	Purchase Bench Scale (Fisheries)	\$ 1,220.00
EFT12156	05/02/2026	Sea Country Solutions Pty Ltd	Preparation of Progress Report:Jan 2026 (CKI Fisheries Management Program)	\$ 2,500.00
EFT12157	05/02/2026	Niamh Swingler	Travel Allowance (Training WA Art)	\$ 2,497.20
EFT12158	05/02/2026	Water Corporation	Water Usage & Sewerage Service Charges for-Hse 93 HI, Lot 216,217,218	\$ 276.68
EFT12159	13/02/2026	Australia Post	Postage Stamps	\$ 599.85
EFT12160	13/02/2026	Pulu Connect	Fixed Data Service / Corporate LAN & 4G Service	\$ 1,269.19
EFT12161	13/02/2026	Cocos (K) Islands Community Resource Centre	AAA Batteries / Printer Servicing and Share of Accommodation, Flights and Car Hire for Printer Tech	\$ 1,093.56
EFT12162	13/02/2026	Embroidery Plus (Aust)	Staff Uniforms - Cool Polo Style	\$ 865.00
EFT12163	13/02/2026	Focus Networks	Window Server Licencing Renewal	\$ 4,018.00
EFT12164	13/02/2026	Freightshop	Airfreight	\$ 1,868.04
EFT12165	13/02/2026	Mo Sparks Electrical	Unit 2, 216 Bungalows - Labour Installing WP DGPO & WP Light in Carport	\$ 2,160.00
EFT12166	13/02/2026	GPC Asia Pacific Pty Ltd, Trading As Repco	Purchase of Air Filters / Oil Filters	\$ 788.73
EFT12167	13/02/2026	Musahirin Shakirin	Travel Allowance for TAFE Block Release 13.02.2026 - 02.03.2026	\$ 1,430.40
EFT12168	13/02/2026	Imogen Harris-slater	Travel allowance - MVR Training (13/02/2026 - 23/02/2026)	\$ 1,635.40
EFT12169	13/02/2026	Subco Pty Ltd	February 2026	\$ 1,000.00
EFT12170	13/02/2026	Telstra	Telephone Charges Month 25/12/2025 - 24/01/2026	\$ 74.40
EFT12171	20/02/2026	Beacon Equipment	Plate Compactor parts as per invoice 85216 #21	\$ 851.10
EFT12172	20/02/2026	B.M Refrigeration	Replace Home Island Museum A/C Unit, 7kw	\$ 3,744.00
EFT12173	20/02/2026	Cocos Communications And IT Pty Ltd	Internet Service Providers Reimbursements & Digital Infrastructure ,Operational & Management	\$ 34,480.00
EFT12174	20/02/2026	Civic Legal	Professional Fees	\$ 9,316.17
EFT12175	20/02/2026	Himac Attachments	Plant Repair Parts - Splined Sleeve 3/8 6 Spline 230mm & Freight"	\$ 477.00
EFT12176	20/02/2026	Jones Lang LaSalle Pty Ltd	West Island Shire Office rent for 01/03/2026 - 31/03/2026	\$ 1,215.80
EFT12177	20/02/2026	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Market Desktop Valuation - AU003-0356764 & AU003-0356765	\$ 1,400.00
EFT12178	20/02/2026	Myella Courier Services	Admin Fee and Pick Up at Focus Networks and delivery to Zentner Shipping	\$ 140.00
EFT12179	20/02/2026	Nextgen Skills	Cengage -Water Supply Book - PL Stage 3)	\$ 98.00
EFT12180	27/02/2026	Focus Networks	Monthly Subscription Computers	\$ 10,055.34
		Total Cheque Payment		\$ 99,649.76
DD11881.1	08/02/2026	Australian Super	Superannuation contributions	\$ 1,939.57
DD11881.2	08/02/2026	GESB Super	Superannuation contributions	\$ 42.00
DD11881.3	08/02/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11881.4	08/02/2026	AXA Australia	Superannuation contributions	\$ 3,442.31
DD11881.5	08/02/2026	Aware Super	Superannuation contributions	\$ 10,399.40
DD11881.6	08/02/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11881.7	08/02/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 673.71
DD11881.8	08/02/2026	Rest Superannuation	Superannuation contributions	\$ 1,130.33
DD11881.9	08/02/2026	Australian Super	Superannuation contributions	\$ 65.63
DD11896.1	22/02/2026	Australian Super	Superannuation contributions	\$ 1,762.34
DD11896.2	22/02/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 608.95
DD11896.3	22/02/2026	GESB Super	Superannuation contributions	\$ 25.20

DD11896.4	22/02/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11896.5	22/02/2026	AXA Australia	Superannuation contributions	\$ 3,476.36
DD11896.6	22/02/2026	Aware Super	Superannuation contributions	\$ 11,613.80
DD11896.7	22/02/2026	Panorama Super	Superannuation contributions	\$ 1,325.19
DD11896.8	22/02/2026	Rest Superannuation	Superannuation contributions	\$ 1,110.55
DD11896.9	22/02/2026	Hostplus Superannuation Fund	Superannuation contributions	\$ 698.40
DD11899.1	13/02/2026	Viva Energy Australia Ltd	See Attachments-Fuel Purchased January 2026	\$ 4,633.66
DD11917.1	26/02/2026	Mastercard	See Attachments	\$ 8,813.45
DD11945.1	26/02/2026	Mastercard	See Attachments	\$ 4,559.79
DD11881.10	08/02/2026	Australian Super	Superannuation contributions	\$ 1,049.91
DD11881.11	08/02/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11896.10	22/02/2026	Australian Super	Superannuation contributions	\$ 65.63
DD11896.11	22/02/2026	Australian Super	Superannuation contributions	\$ 1,030.70
DD11896.12	22/02/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
280226	18/02/2026	CLICKSUPER	CLICKSUPER FEES	\$ 27.39
		Total Direct Debit Payment		\$ 62,944.34
		Total Transaction for the Month of February 2026		\$ 162,594.10

Detailed Credit Card Transaction -February 2026			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae -Manager Governance, Risk and Planning			
24.01.2026	Starlink Internet	Starlink Subscription	\$ 538.00
28.01.2026	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 50.00
05.02.2026	SP The Good Guys Disco	The Good Guys- Chest Freezer (Fisheries Ranger)	\$ 1,027.00
06.02.2026	Cocos Island Co-operative Society	Cocos Island Co-operative - Fuel	\$ 77.00
09.02.2026	Cocos General Agencies	Cocos General Agencies - Drinks for Shire Staff Function	\$ 36.00
12.02.2026	Qantas Airways Limited	Qantas - Annual Airfare Entitlement - Azrul Azah	\$ 1,727.76
13.02.2026	Qantas Airways Limited	Qantas - Annual Airfare Entitlement - Imogen Slater	\$ 1,817.36
14.02.2026	Survey Monkey Core	Survey Monkey	\$ 528.33
14.02.2026	Intl Transaction Fee	Survey Monkey - International Transaction Fee	\$ 13.21
16.02.2026	Cocos Island Co-operative Society	Cocos Island Co-operative - Kitchen Appliances for Interim Infrastructure Manager Residence	\$ 105.75
16.02.2026	Cocos Island Co-operative Society	Cocos Island Co-operative - Fuel & Workshop Consumables	\$ 1,100.00
19.02.2026	JB HI FI Cannington	JB HI FI - Samsung Mobile - Mark Batup	\$ 699.00
20.02.2026	Cocos Island Co-operative Society	Cocos Island Co-operative - Fuel	\$ 57.75
21.02.2026	InDesign	InDesign	\$ 419.89
23.02.2026	Starlink Internet	Starlink Subscription	\$ 538.00
25.02.2026	Cocos General Agencies	Cocos General Agencies - Home Appliance for Interim Infrastructure Manager	\$ 78.40
	Total		\$ 8,813.45
Credit Card - David Tombs-Manager of Finance and Corporate Service			
03.02.2026	Cocos Island Co-operative Society	Hardware Store - Fuel Purchase	\$1,129.52
04.02.2026	Cocos Island Co-operative Society	WI Supermarket - Staff Amenities for Riadi-Mechanics	\$42.45
05.02.2026	DMRS East Perth	HRWL - Renewal for Wedding Rasa	\$44.00
10.02.2026	EZ Focus Networks	Focus Networks- DNS Hosting	\$161.60
11.02.2026	Crime Check Australia	Crime Check - Imogen for MVR	\$99.00
12.02.2026	Hotel at Bookings.com	Hotel Bookings for Imogen MVR Training	\$2,945.22
18.02.2026	Crime Check Australia	Crime Check - Ummerah Dollar for MVR	\$99.00
19.02.2026	Telstra Prepaid	Telstra Prepaid - Awaiting for Receipt from Dave	\$39.00
	Total		\$4,559.79
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended February 2026			\$13,373.24

Detailed Fuel Card Transactions for January 2025 (Paid in February 2026)

Date	Registration	Product	Litre	Per Litre	Total
27.01.2026	C1897	DIESEL	56.77	\$ 2.68	\$ 152.25
27.01.2026	C1897	DIESEL	61.23	\$ 2.68	\$ 164.21
21.01.2026	C1454	DIESEL	37.18	\$ 2.68	\$ 99.71
20.01.2026	N/A	DIESEL	450.02	\$ 2.68	\$ 1,206.87
19.01.2026	N/A	DIESEL	93.09	\$ 2.68	\$ 249.65
19.01.2026	N/A	DIESEL	208.03	\$ 2.68	\$ 557.90
16.01.2026	C1897	DIESEL	53.89	\$ 2.68	\$ 144.53
15.01.2026	N/A	DIESEL	40	\$ 2.68	\$ 107.27
14.01.2026	C1454	DIESEL	55.08	\$ 2.68	\$ 147.72
13.01.2026	N/A	DIESEL	352.67	\$ 2.68	\$ 945.80
12.01.2026	C1897	DIESEL	55.84	\$ 2.68	\$ 149.75
07.01.2026	C1897	DIESEL	53.51	\$ 2.68	\$ 143.50
06.01.2026	N/A	DIESEL	85.95	\$ 2.68	\$ 230.50
01.01.2026	C1454	DIESEL	37.29	\$ 2.68	\$ 100.01
04.01.2026	N/A	DIESEL	43.66	\$ 2.68	\$ 117.09
01.01.2026	C1454	DIESEL	43.59	\$ 2.68	\$ 116.90
Total			1727.80	\$ 2.68	\$ 4,633.66

10.3.3 MONTHLY FINANCIAL REPORT – FEBRUARY 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: 10.3.3.1. Shire of Cocos (Keeling) Islands Monthly Budget Report - February 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 financial report for February 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 8 months ended 28 February 2026.

(General reminder that, the 2024/25 financial year figures audit is still ongoing, certain 'opening figures' may change.)

Income for the year to date, as per the Statement of Financial Activity, is:

- Operating Revenues \$7.9M
- Capital Revenues \$0.2M
- Total \$8.1M

The Income budget for the same period was \$7.3m, resulting in an overall favourable Income budget variance of \$0.8m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$5.0m	\$6.3m	\$1.3M
Excluding Depreciation	\$4.0M	\$5.4M	\$1.4M
Depreciation	\$1.0M	\$0.9M	(\$0.1M)
Capital Expenditure	\$0.3m	\$1.3m	(\$1.0m)

Details of all material variances against the current budget are provided in the notes to the attached Monthly Financial Report.

Note: the Mid-Year Budget Review is expected to address the more material budget variances.

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 28 February 2026, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.3

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

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2026, AS CONTAINED IN ATTACHMENT 1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 28 FEBRUARY 2026, AS CONTAINED IN ATTACHMENT 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 28 FEBRUARY 2026

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

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SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	Actual			
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	479,716	509,516	523,461	13,945	2.74%	
Rates excluding general rates	59,600	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,646,117	3,584,784	(61,333)	(1.68%)	
Fees and charges	1,095,796	775,790	481,514	(294,276)	(37.93%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	197,439	294,808	97,369	49.32%	▲
Other revenue	3,028,000	1,515,500	3,033,811	1,518,311	100.19%	▲
	11,565,035	6,949,162	7,948,178	999,016	14.38%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(2,962,050)	(2,456,079)	505,971	17.08%	▲
Materials and contracts	(3,463,550)	(2,094,788)	(1,110,623)	984,165	46.98%	▲
Utility charges	(69,787)	(41,149)	(161,893)	(120,744)	(293.43%)	▼
Depreciation	(1,505,875)	(942,608)	(1,045,174)	(102,566)	(10.88%)	▼
Finance costs	(500)	(320)	0	320	100.00%	
Insurance	(190,324)	(171,960)	(141,466)	30,494	17.73%	
Other expenditure	(1,001,021)	(86,140)	(70,633)	15,507	18.00%	
	(10,670,267)	(6,299,015)	(4,985,868)	1,313,147	20.85%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	942,608	1,049,292	106,684	11.32%	▲
Amount attributable to operating activities	2,366,287	1,592,755	4,011,602	2,418,847	151.87%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	375,000	199,245	(175,755)	(46.87%)	▼
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	375,000	199,245	(175,755)	(46.87%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(472,288)	(190,988)	281,300	59.56%	▲
Acquisition of infrastructure	(1,317,420)	(859,944)	(92,617)	767,327	89.23%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(1,332,232)	(301,584)	1,030,648	77.36%	
Amount attributable to investing activities	(2,298,917)	(957,232)	(102,339)	854,893	89.31%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	(9,467)	(9,467)	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(41,467)	(127,903)	(86,436)	(208.44%)	
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,825,533	500,451	21.52%	▲
Amount attributable to operating activities	2,366,287	1,592,755	4,011,602	2,418,847	151.87%	▲
Amount attributable to investing activities	(2,298,917)	(957,232)	(102,339)	854,893	89.31%	▲
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	▼
Surplus or deficit after imposition of general rates	0	2,919,138	6,606,892	3,687,754	126.33%	▲

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 28 FEBRUARY 2026

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	15,848,787
Trade and other receivables	4,751,532	1,610,559
Inventories	19,792	49,307
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,677	17,553,248
NON-CURRENT ASSETS		
Trade and other receivables	11,903,050	11,903,050
Property, plant and equipment	15,113,120	14,572,010
Infrastructure	9,792,877	9,591,064
Intangible assets	3,000	2,334
TOTAL NON-CURRENT ASSETS	36,812,047	36,068,458
TOTAL ASSETS	51,657,724	53,621,706
CURRENT LIABILITIES		
Trade and other payables	715,593	210,646
Contract liabilities	117,991	0
Lease liabilities	13,229	3,762
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	726,759
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	795,882
NET ASSETS	50,229,437	52,825,824
EQUITY		
Retained surplus	29,630,370	32,015,769
Reserve accounts	11,058,673	11,269,661
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,229,437	52,825,824

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 28 FEBRUARY 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 13 March 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 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	28 February 2026
	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	15,848,787
Trade and other receivables	1,808,302	4,751,532	1,610,559
Inventories	12,882	19,792	49,307
Other assets	32	44,595	44,595
	<u>12,839,154</u>	<u>14,845,677</u>	<u>17,553,248</u>
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(210,646)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(3,762)
Employee related provisions	(498,622)	(512,351)	(512,353)
	<u>(672,492)</u>	<u>(1,359,164)</u>	<u>(726,761)</u>
Net current assets	12,166,662	13,486,513	16,826,487
Less: Total adjustments to net current assets Under Review	2(b) (12,166,662)	(10,660,980)	(10,219,595)
Closing funding surplus / (deficit)	0	2,825,533	6,606,892
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
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	565,171
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	3,762
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,219,595)
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	1,505,875	942,608	1,045,174
Movement in current contract liabilities associated with restricted cash	(34,356)	0	4,118
Total non-cash amounts excluded from operating activities	1,471,519	942,608	1,049,292

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 28 FEBRUARY 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	(294,276)	(37.93%) ▼
<i>Being addressed in mid year budget review - budget was based on recent activity levels which have decreased.</i>		
Proceeds from Non- Current Debtor	(275,000)	(100.00%) ▼
<i>Being addressed in mid year budget review - budget figure to be removed from the Statement of Financial Activity.</i>		
Interest revenue	97,369	49.32% ▲
<i>Being addressed in mid year budget review - budget figure was set at a conservative level</i>		
Other revenue	1,518,311	100.19% ▲
<i>Being addressed in mid year budget review - budget figure of .CC revenue was set at a conservative level.</i>		
Expenditure from operating activities		
Employee costs	505,971	17.08% ▲
<i>Being addressed in mid year budget review - several executive vacancies have arisen during 2025/26.</i>		
Materials and contracts	984,165	46.98% ▲
<i>Being addressed in mid year budget review. Some budget being transferred to Utilities. Other budgets associated with Waste Disposal to be deferred. Other timing differences impact the YTD variance.</i>		
Utility charges	(120,744)	(293.43%) ▼
<i>Being addressed in mid year budget review. Some budget being transferred to Utilities from Materials and Contracts (where the budget was initially held).</i>		
Depreciation	(102,566)	(10.88%) ▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and is addressed in the Budget Review.</i>		
Non cash amounts excluded from operating activities	106,684	11.32% ▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and is addressed in the Budget Review.</i>		
Inflows from investing activities		
Proceeds from capital grants, subsidies and contributions	(175,755)	(46.87%) ▼
<i>Being addressed in mid year budget review. Large part of the budget being deferred.</i>		
Outflows from investing activities		
Acquisition of infrastructure	767,327	89.23% ▲
<i>Being addressed in mid year budget review. Large part of the budget being deferred.</i>		
Outflows from financing activities		
Transfer to reserves	(86,436)	(270.11%) ▼
<i>Mainly timing differences - budget was phased to be largely year end journals.</i>		
Surplus or deficit at the start of the financial year	500,451	21.52% ▲
<i>24/25 figures still being finalised - pending valuation of .CC infrastructure. Current predicted surplus higher than budgeted.</i>		

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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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 28 FEBRUARY 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	4,665,593	8,079	4,673,672	CBA	variable	NA
Term Deposit	Cash and cash equivalents	0	1,169,030	1,169,030	CBA	4.21%	7/04/26
Term Deposit	Cash and cash equivalents	0	2,000,000	2,000,000	CBA	4.21%	7/04/26
Term Deposit		0	8,000,000	8,000,000	CBA	4.32%	4/06/2026
Total		4,665,593	11,177,109	15,842,702			
Comprising							
Cash and cash equivalents		4,665,593	11,177,109	15,842,702			
		4,665,593	11,177,109	15,842,702			

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 28 FEBRUARY 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	4,118	0	388,582
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	10,846	0	1,023,542
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	19,141	0	1,806,421
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	592	0	55,881
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,247	0	117,713
Community Reserve	541,796	16,254	0	558,050	549,043	5,880	0	554,923
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,035	0	97,634
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	901	0	84,984
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,253	70,891	0	6,690,144
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	3,786	0	357,286
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	118,436	0	11,177,109

under review 92,552

Per SOFP 11,269,661

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	0	35,665	35,665
Plant and equipment	1,171,288	472,288	155,324	281,300
Acquisition of property, plant and equipment	1,683,077	472,288	190,988	316,964
Infrastructure	1,317,420	859,944	92,617	767,327
Acquisition of infrastructure	1,317,420	859,944	92,617	767,327
Total of PPE and Infrastructure	3,000,497	1,332,232	283,605	1,084,291
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	1,332,232	301,584	1,066,313
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	375,000	86,245	(288,755)
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	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	957,232	215,339	(741,893)
Capital funding total	3,078,917	1,332,232	301,584	(1,030,648)

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 28 FEBRUARY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted			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	25,000	0	25,000
C091 Gym Equipment - Hi	15,000	0	146	(146)
C062 2 X Push Mowers	10,000	5,000	0	5,000
133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	291	(291)
Motor Vehicles				
C213 Mini Excavator	156,250	0	0	0
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	0	153,750
C241 Plant Replacement - Kubota Mower	112,750	0	0	0
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	472,288	190,988	281,300
Roads				
122210 Capital - Roads Renewal & Upgrade	1,214,920	809,944	0	809,944
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	1,317,420	859,944	92,617	767,327
Intangible Assets				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
TOTAL	3,078,917	1,332,232	301,584	1,030,648

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 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	30,000	30,000	0	0	0	0	0

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year	140,038	247,557
Levied this year	526,206	553,261
Less - collections to date	(205,837)	(402,803)
Gross rates collectable	460,407	398,015
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	247,557	368,096
% Collected	30.9%	50.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,575)	74,175	46,737	34,946	256,673	406,956
Percentage	(1.4%)	18.2%	11.5%	8.6%	63.1%	
Balance per trial balance						
Rates and statutory receivables						368,096
Trade receivables						1,443,762
Other receivables						44,595
GST receivable						11,551
Allowance for credit losses of rates and statutory receivables						(212,850)
Total receivables general outstanding						1,655,154

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 28 FEBRUARY 2026

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	135,484	6,180	4,652	4,652	150,968
Percentage	0.0%	89.7%	4.1%	3.1%	3.1%	
Balance per trial balance						
Sundry creditors						146,830
Bonds and Deposits held						60,720
Prepaid rates						3,096
Total payables general outstanding						210,646

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 28 FEBRUARY 2026

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget	YTD	YTD Revenue	Comment
	Revenue	Budget	Actual	
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	26,640	25,214	
	4,940,000	3,336,640	3,428,494	
Contributions				
Fisheries Control - Income	515,912	283,466	117,991	
Funding Income - Administration	26,011	26,011	0	
Other Culture - Income	0	0	8,800	
Pest Control - Income	0	0	29,500	
	541,923	309,477	156,290	
TOTALS	5,481,923	3,646,117	3,584,784	

Note 1 Apparent miscoding of Budget - under review

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 FEBRUARY 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	148,144	325,167	177,023
Other revenue	102,500	102,500	68,336	108,576	40,240
	324,716	324,716	216,480	433,743	217,263
Expenditure from operating activities					
Employee costs	(210,000)	(210,000)	(140,664)	(166,424)	(25,760)
Materials and contracts	(600,000)	(600,000)	(331,992)	(404,122)	(72,130)
Utility charges	(69,000)	(69,000)	(46,000)	(3,206)	42,795
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(1,133,328)	(1,125,397)	7,931
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229
	(2,896,000)	(2,896,000)	(1,968,984)	(2,011,920)	(42,936)
Operating result	(2,571,284)	(2,571,284)	(1,752,504)	(1,578,176)	174,328
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	1,133,328	1,125,397	(7,931)
Amount attributable to operating activities	(871,284)	(871,284)	(619,176)	(452,779)	166,397

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	101,664	50,098	(51,566)
	152,500	152,500	101,664	50,098	(51,566)
Expenditure from operating activities					
Employee costs	(79,500)	(79,500)	(53,016)	(58,787)	(5,771)
Materials and contracts	(48,000)	(48,000)	(24,164)	(72,391)	(48,227)
Utility charges	(9,300)	(9,300)	(6,200)	(5,131)	1,069
Depreciation on non-current assets	(267,000)	(267,000)	(178,000)	(178,014)	(14)
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319
	(451,300)	(451,300)	(308,880)	(340,503)	(31,623)
Operating result	(298,800)	(298,800)	(207,216)	(290,406)	(83,190)
Non-cash amounts excluded from operating activities	267,000	267,000	178,000	178,014	14
Amount attributable to operating activities	(31,800)	(31,800)	(29,216)	(112,392)	(83,176)
TOTAL INTERFUND	(903,084)	(903,084)	(648,392)	(565,171)	83,221

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT

FILE NUMBER:

AUTHOR: Luluilmaknun Sloan, Coordinator 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.

RELEVANT DOCUMENTS

Nil

BACKGROUND

1. Routine Operations

During March, 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 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.

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 fencing repairs, 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.

3. Recreation Centre / Gym Works

Improvement works at the Shire Gym were completed in March, including:

- Reinstallation of new gym matting to improve safety and user comfort.
- Maintenance and repair of faulty gym equipment, ensuring all machines remain safe, functional, and available for community use.

4. Support to External Contractors

The Infrastructure Team provided significant operational assistance to Fulton Hogan and its subcontractors during the delivery of accommodation camp modules.

This work included:

- Implementing traffic management controls to ensure safe transport of oversized loads from the wharf to the construction site.

- Coordinating movements to minimise disruption to local traffic and maintain overall community safety.
- Providing on-ground support to enable efficient delivery of contractor works.

5. Waste Services

Key waste-management activities included:

- Free community access to the Transfer Station in January and February, with assessments underway to determine options for offering similar opportunities periodically.
- Commencement of a comprehensive review of waste fees and charges, focusing on operational requirements, cost recovery, and community needs.
- 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 two equipment breakdowns, both resolved on-site to minimise operational downtime.
- Continued planning for future fleet and plant replacement requirements, aligned with the Shire's asset-renewal strategy.

7. Challenges & Constraints

- Reduced working hours occurred throughout March due to several team members observing Ramadan, necessitating adjusted work schedules to support staff wellbeing while ensuring continuation of essential services.
- Limited contractor availability contributed to minor delays in completing non-urgent maintenance tasks.
- Ongoing supply-chain delays affected procurement of specialist building materials and replacement components.

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

COMMENT

Seawall remediation works will commence on the 23rd of April with the sand extraction at Rumah Baru. These works will continue in June. Tree pruning will be undertaken on Home Island & West Island on behalf of JLL as private works. Interim pothole road maintenance on South Road to commence after Ramadan.

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. Despite staffing constraints during Ramadan challenges, 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, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT FOR MARCH 2026.

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - MARCH 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:

- 10.5.1.1. Creative Australia Arts Project - Organisations Funding. [↓](#)
- 10.5.1.2. ANZAC Day Notice [↓](#)
- 10.5.1.3. ANZAC Day Run Sheet [↓](#)

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 March 2026.

BACKGROUND

Community Development Coordinator Update

[Upcoming event](#)

Act of Self-Determination Day will be held on Saturday, 11 April 2026 at the Home Island Foreshore. This date has been selected to encourage greatest participation – the weekend before that ASDD falls upon is also Easter long weekend. The day will feature a range of cultural activities, including basket weaving, ketupat making, and coconut husking, with the potential for a Jukung race, weather and tide permitting. Local market stalls will be on offer, serving delicious home-cooked meals and desserts, along with plenty of fun games and activities for children and adults to enjoy and keep the entertainment going. Along with the usual activities, we will work together with Shak Keegan at Fisheries to deliver a fishing competition. Planning and delivery of the event will be undertaken in close collaboration with community groups, including the Seniors Group, SUKA dan DUKA, Cocos Islands Youth Council, and PKPK. Details of the program and associated activities will be advertised to the community following confirmation of all event elements.

Hari Raya

Community Development organised a range of fun activities to build excitement around the Hari Raya festivities. These included a Hari Raya Lights Competition, encouraging homes and businesses to brighten the community and enhance the celebrations. Many participants showcased amazing creativity through their decorative lighting and festive designs.

We also ran a Henna Art Competition, particularly aimed at engaging children, with a \$50 voucher prize up for grabs.

A special thank you to Shak for capturing memorable photos for families during the Hari Raya morning.

Youth and Recreation Officer

Home Island Gym

Thank you to Team Infrastructure for their support with the installation of new gym flooring and mats, equipment repairs, and general tidy-up of the facility.

School Holiday Program:

School Holiday Programs for Term 1 are currently being planned.

- Wednesday 8 April: A special School Holiday Program session has been planned for mums and/or grandparents from the playgroup on Home Island, aligned with the Dietician Specialist visit.
- Friday 10 April: Easter biscuit-making activity at the West Island CRC.
- Monday 13 April: Playdough-making at the Home Island Cyclone Shelter.
- Tuesday 14 April: Dodgeball at the West Island District High School grass area.
- Wednesday 15 April: Gymnastics session at the Home Island Cyclone Shelter.

All programs and activities are to be confirmed and subject to approval before advertising to the community.

Visiting Sports Coaches

Visiting sports specialist Neil Haywood from Golf WA will be in Cocos from Monday 23 to Friday 27 April 2026. During his visit, Neil will deliver sports sessions at both the West Island and Home Island schools, as well as facilitate a community session on one afternoon.

From 1 to 11 May 2026, Soccer Coach Izzy Foletta, a high-profile coach from Perth Glory, will be visiting Cocos. Izzy will conduct school sessions on both islands in addition to running community coaching sessions.

Community Development Officer – Culture and Heritage Update

ANZAC Day

- Niamh has begun organising the Anzac Day dawn service for Saturday 25th of April.
- Program will run similarly to last year. *Draft run sheet and notice in attachments.*

Museum

- Niamh will be hosting Tim Eastwood from the WA Museum from Monday 23rd of March.
- The main focus for Tim's trip will be installing new lighting in the Museum, which is manifested to arrive on Friday 20th March's freighter. This was purchased using \$15,000 from a MMAPSS Grant through the Australian National Maritime Museum, with the rest supplemented by Shire's Museum budget.
- The introduction of the new, fit-for-purpose lighting will prolong the life of the objects inside the Museum. The fittings are low UV, which will be much better than the current Fluro globes as UV is known to be very damaging. This update will bring the Pulu Cocos Museum closer to Museum best practice.

Creative Australia Arts Projects for Organisations – Cerita Seni Pulu Cocos / Cocos Art Stories

- Niamh submitted an application for \$96,763.45 to the Creative Australia Arts Project for Organisations funding round on 02/03/26. This funding will see 6 professional artists deliver workshops on the Cocos Islands – *details can be found in the Grant Submission pdf in attachments.*
- We will find out whether this grant application is successful around June 2026. In the meantime, we intend to look into an opportunity with QANTAS Regional Grants which may provide an alternative project funding opportunity should the Creative Australia grant be denied.

Culture and Heritage Officer – Training

- Niamh attended the FACT Symposium in Melbourne. It was a very interesting 2 days of speakers, covering topics such as archiving, Museum practice, digital culture, arts education crisis any many other pertinent issues facing creative industries and arts workers in this modern age.
- Notable connections in Melbourne were:
 - Jens Altheimer – A practicing community artist based in Melbourne who has been to Cocos previously in 2018. Jens is interested in working together to delivery further community initiatives on Island and will keep in touch.
 - <https://www.jensaltheimer.com/>
 - Pennie Jagiello – Pennie is a practicing artist who also lectures at RMIT. Pennie has been running a program called “This is not a shoe” and held an exhibition as part of Melbourne Fashion Week which Niamh visited. The project explores the depth of plastic waste in modern manufacturing, and the amount of waste created by human consumption. Pennie has done some community arts work in the Kimberly and would be interested in bringing her skillset to Cocos.
 - <https://abbotsfordconvent.com.au/event/this-is-not-a-shoe-beloved-footwear-transformed-into-wearable-art/>
 - <https://www.penniejagiello.com/>
- Niamh also attended training with LG professionals in Grant Writing and Business Case Development. Alongside the training, which was very informative and helpful ahead of lodging the Creative Australia Grant, it was interesting to meet other local government workers and understand issues that other places in Regional Australia are facing.

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.
- S4 To support and encourage community events that bring us together.
- S3 To provide access to services, support and activities for young people.
- S2 To establish good working relationships between groups and improve communication with the community.

Strategy

- C1.4 Encourage the school(s) and Home Island Seniors Group to co-host regular cultural skills training for the community e.g. Dansa set, selong, Melengok, basket weaving, violin, drums, fishing, sewing kebaya/baskit, wood carvings etc.
- S4.1 Support major festive events e.g. New Years Eve, Hari Raya, Christmas, Act of Self-Determination Day
- 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
- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Budget allocations may be exceeded.	Moderate (6)	Monitor Variances and report them to Council for corrective action.
Reputation	Monthly financial statement is 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.
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Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

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 MARCH 2026.



Shire of Cocos Keeling Islands

R-26-487028 - Arts Projects for Organisations
Amount Requested: \$96,763.45

Please note: Applications close at 3pm AEDT (2.30pm South Australia; 2pm Queensland; 1.30pm Northern Territory; 12 noon Western Australia), Tuesday 3 March 2026.

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▼ Organisation Information

Organisation: Shire of Cocos Keeling Islands
Primary Contact: Niamh Swingler
Primary Signatory: Niamh Swingler

Please check organisation contact details (will appear on saving this form)

Please note: the following contact details are not included with your application - we display them here so you can check they are up to date.

Address:	Lot 256 Jalan Melati Home Island, Indian Ocean Territories Western Australia 6799
Primary contact email:	niamh.swingler@cocos.wa.gov.au
Organisation phone:	(618) 9162 6649

If any of the details above are incorrect or missing, please click **Save** and update **Organisation | Contact Information** by clicking the menu item on the left of the screen.

Has your organisation applied to Creative Australia before? No

How did you first find out about this opportunity? :

Other website, email, or social media

Please provide more details about that communication channel if relevant (for example: which social media account, a specific event, which website etc):

Indian Ocean Territory Grant Finder shared by the Regional Development Organisation on Christmas Island

Protocols

Protocols for using First Nations Cultural and Intellectual Property in the Arts

Applicants working with First Nations artists, communities, or subject matter are required to adhere to the First Nations Cultural and Intellectual Property Protocols published by Creative Australia as a condition of funding. To review the protocols, go to: <https://www.creative.gov.au/programs-and-resources/Protocols-for-using-First-Nations-Cultural-and-Intellectual-Property-in-the-Arts/>, or contact Creative Australia and speak to an Artists Services officer.

Under these Protocols you must provide evidence of appropriate support or permissions from First Nations participants, communities, organisations or Elders. You may also be asked to provide confirmations of First Nations identity for all key people cited as First Nations in your application, or other information relating to these Protocols. Should your application be funded, any failure to provide relevant confirmations or other information when formally requested will be considered a breach of the conditions of our funding agreement. We may request the return of grant monies to Creative Australia.

I am / the organisation is aware of Creative Australia's First Nations Protocols and agree to adhere to them as a condition of funding.

Yes

Commonwealth Child Safe Framework

Does your activity provide services directly to children, or involve contact with children as a usual part of these activities? :

Yes

The Commonwealth Child Safe Framework is a whole-of-government policy that sets minimum standards for child safe practices within Commonwealth entities. Creative Australia must ensure that the child safety requirements set out in the Framework are met by the individuals and organisations we fund.

At a minimum, all successful applicants are required to comply with all Australian law relating to employing or engaging people who work or volunteer with children. This includes working with children checks and mandatory reporting.

Successful organisations who do provide services directly to children, or whose funded activities involve contact with children, will additionally be required to implement the [National Principles for Child Safe Organisations](#). These Principles reflect good practice that many organisations will already be working to.

▼ Panel Selection & Language

Aboriginal and Torres Strait Islander applicants can choose to have their application assessed by our First Nations panel, which is made up of Aboriginal and Torres Strait Islander artists and cultural practitioners representing all art forms. Alternatively, Aboriginal and Torres Strait Islander applicants may choose to have their application assessed by one of our other arts practice panels.

Which arts practice panel would you like to assess this application? :

Community Arts and Cultural Development

Are you planning to complete any part of this application (e.g. answers to questions, support material, letters of support) in a language other than English? : No

▼ Application

Project Title: Please record the title of your project in no more than 100 characters.

Cerita Seni Pulu Cocos / Cocos Art Stories

(Will be referred to as "the project" or named throughout)

Project Summary: Summarise your project here, noting you can provide more detail later in the application. Use no more than 800 characters.

Cerita Seni Pulu Cocos / Cocos Art Stories is an essential upskilling project, connecting community and expert craftspeople. Workshops provide space to share stories, and translate them into art works that capture perspectives often overlooked in an Australian context. The patchwork of stories will be crafted into a significant communal artwork inspired by Cocos Malay traditional wedding outfits for the Hari Nikah (Day of Marriage) and Mengarak (Wedding Parade). At a critical moment for cultural survival, the project partners with the sole remaining senior skilled in handmaking these garments, and a local sewing program (restarting late March 2026) to safeguard this 100-year-old practice, now at serious risk of being lost as elders have limited opportunity to pass on their knowledge.

Tell us about your organisation. What artistic work does your organisation do? Focus on your organisation's creative activity that supports this application, who is involved and some highlights or achievements to date. Make this less than 2,400 characters. (around 450 words or 3-5 minutes of speech) :

The Shire of Cocos Keeling Islands is the second largest employer on the Cocos Islands; Australia's most remote territory. The Shire services both inhabited Islands: Home Island and West Island. The Shire's main office is on Home Island, the birthplace of the Cocos Malay, who are a linguistically diverse, minority group descended from indentured coconut plantation workers brought to the islands from Malaysia, Indonesia and abroad.

In early 2024, the Shire established a dedicated Culture and Heritage role within its Community Development team. This strategic appointment has strengthened the Shire's capacity to identify and respond to community needs in culture, heritage and the arts, and to build meaningful partnerships with external organisations to deliver programs that foster connection, cultural expression and creative participation. Previously, initiatives in this space were delivered primarily in collaboration with organisations such as Country Arts WA, Regional Arts WA and CircuitWest, and were largely performance-based, positioning the community as audiences rather than active creators.

Notable community arts initiatives include:

- Batik Revival Project with Jacky Cheng (2025) – Funded by Regional Arts WA, this initiative revitalised the traditional resist-dye textile practice of batik on Cocos through professionally facilitated workshops for community members and schools. Evening sessions ensured accessibility, culminating in a public exhibition. The program engaged 150 participants within a population of approximately 600.
- Cocos Islands Sculptures by the Sea (2024) – Delivered in partnership with the temporarily reformed Cocos Community Arts Group.
- Orizome Workshops with Jacky Cheng (2024) – Funded by Regional Arts WA, introducing participants to traditional Japanese paper dyeing techniques.

Demonstrated community interest in textiles and wearable arts has been significant though participation in these initiatives. Cerita Seni Pulu Cocos // Cocos Art Stories builds on this established momentum, advancing community-led storytelling and cultural preservation through collaborative artistic practice.

Are you working with other artists or creatives? Yes

People Details

Name	Role	Confirmed
Jacky Cheng	Project Partner and Workshop Facilitator	Yes
Melissa Cameron	Workshop Facilitator	Yes

Abdul-Rahman Abdullah	Presenting Artist	Yes
Susie Vickery	Workshop Facilitator	Yes
Emma Washer	Workshop Facilitator	Yes
Belinda Cook	Workshop Facilitator	Yes

Don't lose your work! Click the **Save** button at the bottom of the screen then click the **Edit** button (top right of the screen) to continue.

What do you want to use the funding for? Describe what you will do, how and when you will do it. You can also say why you want to do this project and who is involved. Make this less than 5,600 characters. (around 1000 words 7-10 minutes of speech) :

Why do you want to do this project?

There is urgency. 17.3% of the Cocos Islands population is over 65, and Indian Ocean Territories Health Services data shows we are losing an average of five seniors each year. These seniors hold significant cultural knowledge that risks being lost without timely documentation and knowledge sharing. Cultural loss can lead to diminished identity, belonging and intergenerational trauma, negatively affecting Cocos Malay people in the future if not addressed now. The Islands are also environmentally vulnerable. The 2025 CHRMAP report indicates retreat from the coast should begin within 10 years and with limited space to move locally, this could cause fracturing in the community if people decide to leave.

The Islanders also face layers of isolation; 2750km from Perth and 900km to the nearest neighbour, Christmas Island. Even Home and West Island are separated by an 8.5km lagoon. This isolation limits opportunity due to difficult logistics, and high facilitation and travel costs.

These factors create difficult barriers for individuals, so projects such as Cerita Seni Pulu Cocos / Cocos Art Stories become paramount.

This project will strengthen cultural unity by bringing the community together around shared goals, working with seniors to capture knowledge and reduce cultural loss. It will enhance social and mental wellbeing in Australia's most isolated territory and build pathways to artistic opportunities with social and potential economic benefits.

What do you want to use the funding for?

Grant Funds

- Creative Australia funding will enable visitation and facilitation from professional artists, addressing the significant costs of the Island's isolation (flights \$1,000–\$1,800; accommodation from \$240 per night). Funding will cover artist fees, travel and accommodation. While facilitation costs are high, the creative, social, cultural and economic benefits for the community are far greater.

In-kind Funds

- Once funding is approved, the Shire and School will provide materials and tools in-kind (subject to internal approvals), as outlined in support letters. Some of these items will become legacy resources to sustain practice beyond the project.
- The Shire of Cocos (Keeling) Islands will also fund a set of traditional Cocos Malay wedding garments (male and female attire for Hari Nikah (Day of Marriage) and Mengarak (Wedding Parade)). These garments, crafted by expert seamstresses and last remaining practitioners Nek Yazid and Nek Iman, will form the foundation of the communal artwork. They will be paid for their time and materials.
- Consumables will also support the Indian Ocean Group Training Association (IOGTA) sewing program running alongside workshops from late March, 2026. IOGTA's funding fluctuates depending on job seeker numbers, so support is essential to the projects longevity. The program will be open to all community members, particularly jobseekers and seniors, supporting cultural exchange. It previously demonstrated strong outcomes but ceased in 2023 due to capacity constraints.

Who is involved?

The project has engaged leading Western Australian artists: Jacky Cheng, Abdul-Rahman Abdullah, Emma Washer, Belinda Cook, Susie Vickery and Melissa Cameron, selected for their professionalism, diverse practices and inspiring career paths.

Locally, the Shire of Cocos (Keeling) Islands Community Development Team will oversee delivery. Niamh Swingler (Community Development Officer – Culture and Heritage) will manage the project, with administrative and interpretation support from Nadya Adim (Community Development Coordinator), ensuring compliance with grant requirements.

How will you do it?

Workshops

- Each artist will run community and school workshops, supported by the Community Development team and Project Partner Jacky Cheng, who will attend each visit to provide in-kind workshop and cultural support.
- Workshops will operate on a ~six-week rotation: 1–2 weeks of intensive delivery followed by four weeks of practice where weekly Shire-led sessions will reinforce new skills.
- Textiles printed in workshops can be passed to the IOGTA sewing program to create finished works. These will be collected throughout the project and form part of the local exhibition.

Communal Wedding Pieces

- The communal wedding garments will be a central workshop theme, with each artist contributing new skills to the evolving pieces. If the garment detailing cannot be completed within the workshops times, the 4 week buffer will allow adequate time to keep the piece up to date. Community discussion will guide contributions to ensure cultural sensitivity and relevance.

Record Keeping + Project Management

- The Shire team will work with Nek Yazid to document the creation of the base wedding garments through observation, photography and video.
- Progress across all outcomes will be monitored by the Shire through photography, workshop reviews and community feedback with records maintained for general and acquittal reporting.

When will you do it?

Following funding approval (estimated 12 weeks post-submission), procurement will begin in early July 2026. The project will run for 14 months through to the local exhibition and final exhibition preparations in late August 2027.

Although Creative Australia-funded activities conclude in August 2027, the communal wedding artworks are to be presented at the Indian Ocean Craft Triennial from October 2027 to January 2028, and then programmed as a travelling exhibition with Art On The Move in 2028, extending the project's legacy beyond completion.

Are you working with other partner organisations as part of this project? Yes

Partner Organisation Details

Name	Role	Confirmed
Indian Ocean Group Training Association (IOGTA)	Cocos Islands local sewing program management - IOGTA will run the program, and our project funding will provide some consumables to aid in their involvement with the project.	Yes
Cocos Islands District High School	School providing support to facilitate school based workshops	Yes

Don't lose your work! Click the **Save** button at the bottom of the screen then click the **Edit** button (top right of the screen) to continue.

Activity Details

The activity for which you are seeking funding starts on:
1 July 2026 and ends on **1 September 2027**

Activities:

Dates	Activity	Location	State/ Country	Confirmed
01 Jul 26 - 01 Oct 26	Order all materials and tools and confirm logistics. Suitable freight method selected to ensure all items arrive to the Cocos Islands with ample time for set up. Provide required consumables for sewing program as soon as they arrive on island, so that their adjacent workshops can begin. Reconfirm artists travel dates and book all flights and accommodation to avoid missing out.	HOME ISLAND	NT	Yes
01 Jul 26 - 15 Jan 27	Engage expert seamstresses to create garment for the exhibition piece. Once engaged, they will be able to order their own fabrics and materials which may take some time as they will be ordered from overseas. Nek Yazid and Nek Iman suggested they would have time to work on the garment from around December 2026, we will encourage that the piece should be completed by mid-january technical workshops.	HOME ISLAND	NT	Yes
02 Nov 26 - 31 Jul 27	Artists travel to the Cocos Islands to deliver capacity building and technical workshops. Workshops will be delivered in blocks, and then community practice sessions will be facilitated in-between to ensure adequate consolidation of skills. Further information on workshops can be found in the support documentation section.	HOME ISLAND	NT	Yes
02 Nov 26 - 20 Nov 26	Stage 1.1 - Generating Creative Thinking Abdul-Rahman Abdullah will share his professional practice and cultural outlook with the community, focusing on how crafted objects, the everyday and nature can embody storytelling. Jacky Cheng will use these concepts to encourage exploration of personal history through hand printing. These thoughts can be captured and referenced in future project stages.	COCOS ISLANDS	NT	Yes
06 Nov 26 - 20 Nov 26	Stage 2.1 - Technical Workshop - Cyanotype (1 week) 2.2 - Technical Workshop - Hand Cut Screen Print (1 week) Jacky Cheng will facilitate these technical workshops.	COCOS ISLANDS	NT	Yes
15 Jan 27 - 22 Jan 27	Stage 1.2 - Exploring Broader Contexts Belinda Cook will present to the community her wealth of knowledge of manufacturing and enlighten the community with opportunities not usually available to them.	COCOS ISLANDS	NT	Yes
22 Jan 27 - 05 Feb 27	Stage 2.3 - Technical Workshop - Screen Print with Drawing Fluid and Screen Filler (1 week) 2.4 - Technical Workshop - Transfer Printing (1 week) Jacky Cheng will facilitate these technical workshops	COCOS ISLANDS	NT	Yes

13 Mar 26 - 26 Mar 27	2.5 Technical Workshop - Lino and Found Object Printing with Emma Washer	COCOS ISLANDS	NT	Yes
30 Apr 27 - 10 May 27	2.6 Technical Workshop - Storytelling through textiles (Applique and embroidery) with Susie Vickery	COCOS ISLANDS	NT	Yes
11 Jun 27 - 21 Jun 27	2.7 Technical Workshop - Jewellery and Metalwork Applications with Melissa Cameron	COCOS ISLANDS	NT	Yes
16 Jul 27 - 30 Jul 27	Cocos Islands local exhibition - Collection of communal wedding pieces, alongside individual pieces created throughout the project.	COCOS ISLANDS	NT	Yes

Don't lose your work! Click the **Save** button at the bottom of the screen then click the **Edit** button (top right of the screen) to continue.

Statistical Information

Exchange and mobility - national and international

Do any of the proposed activities in your application include an international component or an interstate component? Yes, with or in other states or territories

Digital engagement

How will artists or other participants in your proposed activity work together? : Face to face only (in person)

How peers assess your application

Peers will review information you've provided in this application against our published assessment criteria. There are some choices you'll need to make so peers know how you'd like your application assessed.

Your application will be assessed against the options you select below:

1. I would like my application assessed against EITHER **Quality of artistic or cultural activities** OR **Quality of services for the arts**.

Choose from one of two possible options: Quality of artistic or cultural activities

2. **Viability** - all applications are reviewed against viability

3. **Impact** - all applications are reviewed against impact

For more information on these criteria [please refer to the guidelines](#).

What do you think will be the impact of funding on your creative activity? How will it help your creative practice, other people or your community? Note impacts include creative, social, cultural, economic and environmental benefits. Make this less than 2,400 characters. (around 450 words or 3-5 minutes of speech) :

The various phases of the project target different layers of impact:

Recording Cocos Malay textile skills at risk of being lost due to an aging community. The project enables local people to learn from senior makers whose technical skills are not currently being passed down due to communication barriers and time constraints. This creates meaningful social and cultural impact around identity. The Community Development team will work with seniors to determine the best way to document and share these skills through observation, dialogue and recorded processes. The textile piece created by seniors will be reworked by the community using techniques learned in workshops, forming a layered final work reflecting cultural practices, community stories and shared significance. The piece will proudly represent Cocos Islands culture and become the foundation of a travelling exhibition after project completion.

Workshops will strengthen social cohesion by bringing people together to learn from industry professionals and share stories. They will generate creative and cultural impact by supporting new work that reflects local perspectives and captures a moment in time for future reflection. Environmental benefits will come from using recycled materials where possible. As most local waste is incinerated, the project will incorporate available waste and marine debris to raise awareness and encourage positive environmental engagement.

Support of the sewing program with IOGTA will provide sustained social impact and potential economic opportunities. Products developed through collaboration with workshop-designed textiles may be sold through the Big Barge Art Centre, Community Resource Centre and Visitor Centre, connecting artists with visitors to the islands.

Your Budget

Income & In-kind

Using the [+] button below, add lines of income and expenditure to your budget.

Item	Amount	Description	Con- firmed
------	--------	-------------	----------------

Total Income:

Item	Amount	Description
Project and production costs	\$14,783.57	Materials and Tools for all Community Workshops, including estimated Freight Cost @ \$8.20 per kilo for general air freight (Shire provided in-kind).
Project and production costs	\$8,167.76	Materials and Tools for School Workshops, including estimated Freight Cost @ \$8.20 per kilo for general air freight (School provided in-kind)
Other salaries, wages and fees	\$39,855.00	Shire Staff Hours - Niamh Swingler + Nadya Adim (Coordinator) (approximately 56 week worked, averaging 22 hours per week (full time during visits and part time during lead up and inbetween) 22 hours x 56 weeks = 1,232 hours x 32.35 per hour = ~\$39,855)
Travel and accommodation costs	\$2,634.00	Jacky Cheng will travel to Cocos with artists in a support role as she is familiar with the Islands. Her accommodation will be covered together with the visiting artist, but she will be providing funds for flights in-kind. x2 additional trips.
Administration costs	\$1,050.00	Amount provided by Garland Magazine to the Shire to support future projects. This money will be put towards a buffer for additional freight costs, which are likely given our remote location and length of the project.
Administration costs	\$6,200.00	Spare hire for workshops provided by Shire of Cocos Keeling Islands, in-kind to the project. Hourly Rate = \$40 per hour x 30 sessions, Day Hire = \$260.00 x 10
Project and production costs	\$5,680.00	Price for garments from community seniors at a rate of \$40 per hour (Rate of \$40 per hour,

		based on skill level + Indeed's average salary for Seamstress) - all included elements outlined in support documentation. Shire provided in-kind.
Project and production costs	\$889.00	Sewing project consumables provided to IOGTA Sewing Program to aid in creating project pieces.
Total In-Kind Income: \$79,259.33		
Total income (without in-kind):	\$0.00	
Total in-kind income:	\$79,259.33	
<i>Please note, total income and total in-kind income above will calculate upon saving the form.</i>		

Expenses		
Item	Amount	Description
Artists salaries, wages and fees	\$73,118.45	This total covers all x6 artists: - Artist fees - Including Workshop + Talk Facilitation (as per National Association of Visual Arts rates for MEDIUM Organisations) and Superannuation (at 12%) - Daily Allowance (Per Diem) @ \$165 per day (ATO rate for high cost country centres 24/25) - Travel Allowance @ \$120 per day.
Travel and accommodation costs	\$23,195.00	This total covers: - Flights - All flights are through QANTAS as they are the only provider to the Cocos islands. Flights include Perth to Cocos return for 5 travelling artists (Emma Washer lives locally) (6 trips x average ~\$1253.17 = \$7519) and Broome to Perth return for Belinda Cook and Jacky Cheng (~\$620 return x 3 visits = \$1860). Available flight prices have been input based on the QANTAS website, however costs can change depending how far out flights are booked (variance from \$1000 up to \$1800). For late 2027 where flight details not yet available, the average of \$1317 has been applied to provide an educated estimate. - Accommodation - Accommodation costs include Cocos Islands accommodation on Home Island through local provider (44 nights @ \$275 per night = \$12,100) and Perth accommodation for Jacky Cheng and Belinda Cook coming from Broome (Through Aloft, Perth - 6 nights @ \$269 = \$1614) Airport parking provided for Abdul-Rahman Abdullah (5 days = \$107)
Administration costs	\$450.00	West Island Venue Hire - Big Barge Arts Centre @ \$75 per hour x 6 hours overall.
Total Expenses: \$96,763.45		
Total expenses (without in-kind):	\$96,763.45	
Total in-kind expenses:	\$79,259.33	
<i>Please note, total expenses and total in-kind expenses above will calculate upon saving the form.</i>		

Don't lose your work! Click the **Save** button at the bottom of the screen then click the **Edit** button (top right of the screen) to continue.

Budget Summary

Here is a summary of your budget.

We have calculated your Creative Australia grant request based on the shortfall between your projected expenses and your projected income.

Total income: \$79,259.33
Total expenses: \$176,022.78
Creative Australia grant request: \$96,763.45

Please note, the field above calculates upon saving the form.

Statistical Data Summary

Main arts practice	Community engaged practice
Arts practice genre	Craft/design, Graphic storytelling
Main purpose	Developing skills/capacity
Activity type/s	Capacity building (individuals), Community engagement, Creation/creative development, Developing networks/partnerships, Sector engagement
Expected number of new works created	1000
Creative control	Culturally and linguistically diverse people
Primary audience	People in regional/remote areas
Interstate component	Participants travel across state/territory borders
Digital Engagement	Face to face only (in person)

Don't lose your work! Click the **Save** button at the bottom of the screen then click the **Edit** button (top right of the screen) to continue.

▼ Support Material

You should submit support material with your application. The peer assessors may review this support material to help them gain a better sense of your project.

We do not accept application-related support material submitted via post. Application-related material received by post will not be assessed and will be returned to the sender. If you think you will have difficulty submitting your support material online, or need advice on what type of material to submit, please [contact Artists Services](#).

There are four types of support material you may submit:

1. Artistic support material

This should include relevant, recent examples of your artistic or cultural work.

2. Biographies and CVs

You can include a brief bio or curriculum vitae (CV) for key artists, personnel or other collaborators involved in your project. Brief bios or CV information should be presented as a single document no longer than two A4 pages in total.

3. Letters of support

Individuals, groups or organisations can write letters in support of your project. A support letter should explain how the project or activity will benefit you, other artists or arts professionals, participants or the broader community. It can also detail the support or involvement of key project partners, or evidence of consultation.

All applications involving First Nations artists, communities or subject matter must adhere to these Protocols, provide evidence of this in their application and support material. [More information on the First Nations Protocols is available here.](#)

4. Letters of confirmation

If your application involves an international presentation, you must provide letters of confirmation from your presenting partners, such as festivals and venues. Each letter must include confirmation of any invitations, partners fees or contributions to the activity, whether cash or in-kind.

Please provide a single link to all letters or scan the letters into one PDF file and attach to your application.

What is the best way to provide support material?

Our preferred method of receiving support material is via URLs (weblinks). You can provide up to three URLs (weblinks) that link to content that is relevant to your proposal. This may include video, audio, images, or written material. These URLs can include a total of:

- 10 minutes of video and/or audio recording
- 10 images
- 10 pages of written material (for example, excerpts of literary writing).

Please note: Our peer assessors will not access any URLs that require them to log in or sign up to a platform. Please do not provide links to Spotify or other applications that require users to log in or pay for access. If you are linking to media files that are private or password protected like Vimeo, please provide the password in the password field below.

Other accepted file formats

If you cannot supply support material via URLs, you may upload support material to your application in the following formats:

- Video (MP4, QuickTime, and Windows Media)
- Audio (MP3 and Windows Media)
- Images (JPEG and PowerPoint)
- Written material (Word and PDF).

If you can't provide URLs, please use the [+] button in the 'Uploaded Support Material' section below to attach support material to your application.

URL 1: <https://vimeo.com/1169427411>

Password, if applicable: Public - Password not required

Description:

This video is of Cocos Island community seniors Nek Yazid and Nek Iman being interviewed by Nadya Adim about the process and cultural significance of the Kebaya and the Baskat, traditional Cocos Malay formal wear. These seniors are the only two remaining experts in this traditional practice, working together to sew the pieces by hand.

URL 2:

Password, if applicable:

Description:

URL 3:

Password, if applicable:

Description:

UPLOADED SUPPORT MATERIAL	
 <p>Artists Bios and Short CVs_Cocos Art Stories.pdf Bio/CV information Added by Niamh Swingler at 2:49 AM on 3 March 2026</p>	
 <p>Letters of Confirmation_Cocos Art Stories.pdf Letters of support Added by Niamh Swingler at 2:38 AM on 3 March 2026</p>	
 <p>Support Material_Cocos Art Stories.pdf Written material (Word and PDF) Added by Niamh Swingler at 2:38 AM on 3 March 2026</p>	
 <p>Support Letters_Cocos Art Stories.pdf Letters of support Added by Niamh Swingler at 2:38 AM on 3 March 2026</p>	

Certification

I have the authority to submit this application and by submitting this application acknowledge and agree to the following:

1. The statements in this application are true to the best of my knowledge and the supporting material is my own work or the work of the artists named in this application.
2. Funding decisions
I understand that if my application is successful, details of my funding will be published on the Creative Australia website including, but not limited to, my name. I understand my application may not be funded, or may be funded at a different amount than my grant request.
3. Support material
Creative Australia has a licence to reproduce and communicate the support material submitted for the purpose of assessing my application. If any support material submitted includes the copyright of another person, I have obtained this permission from the owner of that copyright.
4. Members of parliament
If this application is approved, I consent to the media and/or members of parliament being given information about the funded project and I may be contacted directly by them.
5. Creative Australia information and advice
I am responsible for any actions and decisions that I have taken based on information and advice given to me by Creative Australia staff and that the actions and decisions I have taken in preparing this application are not the responsibility of Creative Australia.
6. Submitting your application
 - 1) I understand that if I submit my application outside of office hours (Monday - Friday 9am to 5pm Australian Eastern Time) there will be no technical support or administrative support available;
 - 2) if I cannot submit my application by the published closing date and time Creative Australia will not accept a late application;
 - 3) if I submit my application after the online system stops accepting applications to the current closing date, the application will be submitted to the subsequent closing date for that category;
 - 4) in the case of a dispute regarding the submission of my application, Creative Australia will require evidence in the form of an auto-generated email confirming successful submission of my application, or screenshots with the time and date visible. If I cannot produce this evidence Creative Australia will deem the application not submitted.
7. Changes to my application
I acknowledge I am able to update the 'Activities' and 'Collaborators' details of my application after I have submitted it.
I further acknowledge I will not be able to modify, correct or update any other part of my application once I have submitted it. Creative Australia is not obliged to accept any material submitted by me after the closing

date or take such material into consideration when assessing my application.

8. Recipient or administrator details

I will not be able to alter or change the recipient or administrator details I have nominated in this application form except in exceptional circumstances, and only at the discretion of Creative Australia.

9. I understand feedback on my application may be limited to general comments on the category assessed, and that there may be no specific feedback on my application.

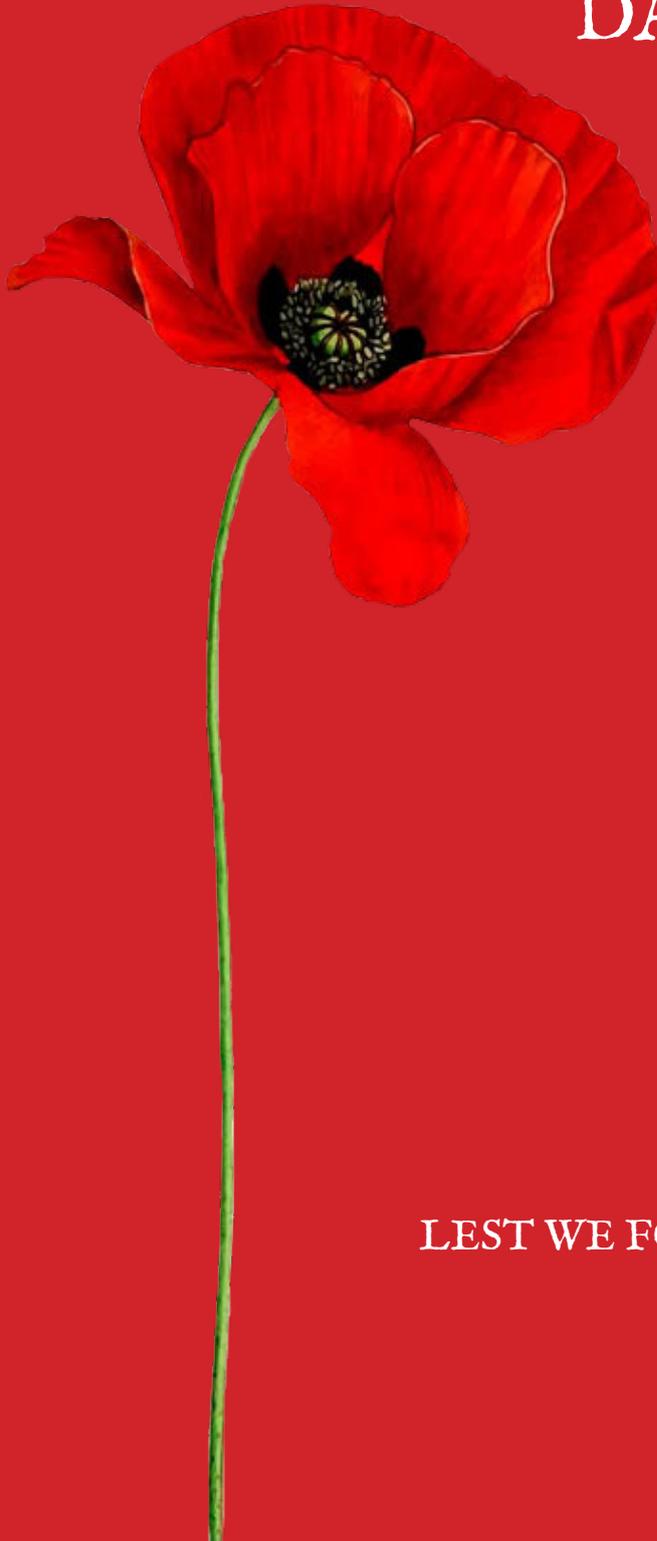
10. Personal Information: By submitting this application you agree to Creative Australia collecting personal information about you. You also agree you have permission to provide personal information about other individuals included in this application.

We collect personal information for the purpose of delivering our services, specifically:

- To assist Creative Australia in fulfilling its functions under Section 11 of the Creative Australia Act 2023, by administering grants and funding to artists and arts organisations
- To assist in ensuring equitable access to funding programs and during the peer assessment of those programs
- To evaluate success, benefits and outcomes of funding programs
- To meet statutory reporting obligations (particularly in relation to access and participation)

This may include sensitive information, such as information about your health, demographic, race, sexuality or professional memberships, where necessary, to ensure your health and safety and to provide our services. By providing this information, you confirm that you have read and consent to the processing of your personal information in accordance with our [Privacy Policy](#)

ANZAC DAY DAWN SERVICE 2026



Location:
*West Island War Memorial
at Administration Building*

Date:
Saturday, 25th April

Time:
Arrive for a ~5:35am Start

*Gunfire Breakfast at the
Cocos Club afterwards*

LEST WE FORGET

DAWN SERVICE RUN SHEET
SATURDAY 25 APRIL 2026

- 5.30AM – 5:38AM GUESTS ARRIVE - FLAGS LOWERED TO HALF MAST BEFORE STARTING (RAAF)
- 5:38AM – 5:40AM **(MC)** WELCOME SPEECH (~2 MINUTES) – Stall at start if needed so we don't run too early. Reveille must be played at 6:06.
- 5:41AM – 5:43AM **(MC)** TO INVITE **COMMUNITY MEMBER** TO PERFORM A READING ~(3 MINUTES)
- 5:44AM – 5:48AM **(MC)** TO INVITE **SERGEANT NICHOLAS BANNAN** TO GIVE THE COMMEMORATIVE ADDRESS (4 MINUTES)
- 5:49AM – 5:54AM **(MC)** TO INVITE **ALL COMMUNITY MEMBERS** WHO WOULD LIKE TO LAY A WREATH TO NOW COME FORTH TO DO SO (~5 MINUTES)
Wreaths provided by the shire (8 available):
 - x1 SHIRE – Matthew
 - x1 AFP – Nick or Sinead
 - x2 RAAF – Blake Cannon +
 - x1 Cocos Club – Lizzie
Other Wreaths:
 - x1 SCHOOL PRINCIPAL (Provided by school)
 - x2 CIDHS STUDENTS (Provided by school)
 - COMMUNITY MEMBERS (Self Provided)
- 5:55AM - 5:57AM **(MC)** TO ASK ALL TO STAND FOR THE ODE, THE LAST POST, 2 MINUTE SILENCE AND REVEILLE
- 5:58AM – 6:00AM **(MC)** TO INVITE **(RAAF)** TO READ THE ODE (1 MINUTE)
- 6.01AM LAST POST (1 MINUTE 44 SECONDS)
2 MINUTE SILENCE (2 MINUTES)
- 6.06AM FIRST LIGHT **REVEILLE (1 MINUTE) – (RAAF) + STUDENTS FROM COCOS ISLAND DISTRICT HIGH SCHOOL TO RAISE FLAG**
- (MC)** TO ASK ALL TO REMAIN STANDING IN SINGING OUR **NATIONAL ANTHEM** AND INVITE **MEGAN MCDONALD** UP TO LEAD THE SINGING (alongside recorded track played through speakers) (1 Verse)
- (MC)** TO ASK ALL TO PLEASE BE SEATED ONCE COMPLETED

(MC) TO GIVE CLOSING REMARKS

(MC) TO THANK ALL FOR ATTENDING THIS DAWN SERVICE.

THANKS TO:

- THE ROYAL AUSTRALIAN AIR FORCE
- AUSTRALIAN FEDERAL POLICE
- SHIRE OF COCOS KEELING ISLANDS
- COCOS ISLANDS DISTRICT HIGH SCHOOL
- THE ADMINISTRATOR AND INDIAN OCEAN TERRITORIES ADMINISTRATION
- FREIGHTSHOP
- COCOS CLUB
- JLL + HAPPY JACKS
- NORTH PARK

(MC) TO ADVISE ATTENDEES OF THE DAYS ACTIVITIES KINDLY HOSTED BY THE COCOS CLUB:

1. **GUNFIRE BREAKFAST AT COCOS CLUB** FOLLOWING THE DAWN SERVICE - PROVIDED BY FREIGHTSHOP AND HOSTED BY RAAF/NORTH PARK.
2. **CLUB BAR WILL OPEN AT NOON.**
3. **LUNCH FROM 11:45PM – ANZAC DAY FOOTBALL MATCH AND 2 UP AT COCOS CLUB**

11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

14 MATTERS BEHIND CLOSED DOORS

Nil

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

15.2.1 APPLICATION FOR NEW LEASE - PART LOT 220 MAHOON ROAD, WEST ISLAND

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

ISLAND: West Island

- ATTACHMENTS:**
- 15.2.1.1. Public Submissions Proposed Lease at Part Lot 220 Mahoon Road West Island [↓](#)
 - 15.2.1.2. Submissions Supporting the Proposed Lease at Part Lot 220 Mahoon Rd West Island [↓](#)

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 present to Council the outcomes of the public consultation process following the notice of Council’s Intention proposed disposition of property by way of lease for Part Lot 220 Mahoon Road, West Island, to Cocos Artisans Collective Pty Ltd (Cocos Artisans), and seek Council’s determination following consideration of the submissions received.

BACKGROUND

At the Ordinary Meeting of Council held on 26 November 2025, Council resolved to give local public notice of its intention to dispose of property by way of lease for Part Lot 220 Mahoon Road, West Island, to Cocos Artisans Collective Pty Ltd in accordance with section 3.58 of *the Local Government Act 1995 (WA) (CKI)*.

Public notice of the proposed lease was subsequently issued inviting public submissions.

The public consultation period closed on 15 December 2025.

The proposed lease included:

- a lease term of ten (10) years, with
- an option for a further ten (10) years.

PUBLIC SUBMISSIONS RECEIVED

A total of eleven (11) submissions were received during the public consultation period.

Some submissions have been redacted by the Shire where comments within the submission were determined by the Shire to be either potentially defamatory and/or not relevant to the issue the subject of Council's consideration

The key issues raised through the submissions are summarised below.

1. Public Access Road

Several submissions raised concerns that the proposed lease area may restrict access along Mahoon Road, which provides access to the Bird Hide and temporary boat ramp. Submissions emphasised the importance of maintaining public access for tourism and community use.

2. Lease Boundary

Some submissions requested clarification regarding the proposed lease boundary, including whether an area previously outside the lease had been incorporated into the new proposal.

3. Fencing

Submissions suggested that any fencing associated with the lease should ensure that public access along Mahoon Road is not obstructed and that fencing be appropriately designed to manage livestock.

4. Firebreak Requirements

Queries were raised regarding whether firebreaks would be required around the leased area and what legislative framework would apply.

5. Lease Terms and Conditions

Some submissions suggested that the lease should include provisions to ensure the land is actively utilised and that the Shire retain the ability to address non-compliance during the lease term.

6. Environmental Considerations

Concerns were raised regarding potential environmental impacts associated with agricultural activities and the proximity of groundwater resources.

SUPPORTIVE SUBMISSIONS

Of the submissions received, eight (8) were supportive of the proposed lease and noted the value of the agricultural and agritourism activities undertaken by Cocos Artisans Collective Pty Ltd.

COMMENTS

Administration has reviewed the submissions received during the public consultation period and provides the following responses to the matters raised.

1 and 2: Public Access Road and Lease Boundary

Administration carefully considered the submissions regarding the inclusion of a portion of Mahoon Road within the proposed lease area.

Following review, it was determined that incorporating this section of road within the lease area provides little operational benefit to either the Shire or the lessee, while potentially creating uncertainty regarding continued public access to the Bird Hide and temporary boat ramp.

In response to the matters raised through the consultation process, the proposed lease area has therefore been amended to exclude the section of Mahoon Road, ensuring that the road remains available for ongoing public access and community use.

The proposed lessee has also been advised that access to the Caretaker residence through the lime tree area must remain unobstructed.

3: Fencing

Fencing may be installed within the leased area where required for livestock management or operational purposes. Any fencing must:

- remain within the approved lease boundary; and
- be approved by the Shire prior to installation.

This will ensure that fencing does not restrict access to public areas or infrastructure.

4: Firebreak Requirements

Fire management within the leased area will be undertaken in accordance with the *Bush Fires Act 1954 (WA)* and any applicable Shire firebreak requirements.

The Shire will continue to work with the tenant to ensure appropriate fire management practices are maintained.

5: Lease Conditions and Compliance

The lease agreement will include standard provisions requiring the tenant to utilise the land for the approved purpose and comply with all relevant laws and lease conditions.

The Shire will undertake periodic inspections of the leased area to ensure compliance with lease conditions and appropriate land management.

6: Environmental Considerations

Environmental matters raised in submissions have been reviewed. The proposed activities associated with the lease will be required to comply with all relevant regulatory requirements.

Administration has also liaised with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA) regarding access to groundwater resources associated with the proposed activities.

Supportive Submissions

It is also noted that eight submissions received during the consultation period expressed support for the proposed lease, noting the value of the agricultural and agritourism activities undertaken by Cocos Artisans Collective Pty Ltd and the broader benefits these activities provide to the local community.

Administration has considered the matters raised in the submissions and, where appropriate, amendments to the proposed lease arrangements have been made to address the issues identified while maintaining the intent of the proposed lease.

POLICY AND LEGISLATION IMPLICATIONS

- The lease process has been conducted in accordance with Section 3.58 of *the Local Government Act 1995 (WA)*, which governs the disposition of property by local governments.
- The Shire is acting as Trustee under the 1984 Land Trust Deed and must ensure that all decisions align with the objectives of the Trust.
- Bush Fires Act 1954 (WA) and apply to fire management requirements within the leased area.

FINANCIAL IMPLICATIONS

Approval of the Proposed Lease will maintain an annual revenue of \$5,250.00 for the Shire, subject to:

- Annual CPI adjustments;
- Market rent review at the commencement of any further term;
- One-off lease preparation fee of \$275.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Public perception of restricted access to the road or freshwater lake could damage community trust.	Moderate (8)	Confirm public access in lease conditions, communicate outcomes to submitters and the community.
Service Interruption	Potential disruption of tourism or community use if access is unintentionally restricted.	Moderate (6)	Lease boundaries and access rights are clearly defined; regular inspections to ensure compliance.
Compliance	Lease may not comply with statutory obligations or Land Trust Deed if conditions are not properly enforced.	Low (3)	Follow statutory leasing process under <i>Local Government Act 1995 (WA)</i> and include protective lease clauses.
Property Use	Misuse of leased area or obstruction of gazetted road.	Low (3)	Annual property inspections and approval of fencing or infrastructure works to ensure compliance.

Risk Matrix

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

Following completion of the statutory public consultation process, Administration is satisfied that the concerns raised through submissions have been appropriately addressed through amendments to the proposed lease area and through lease conditions.

The proposed lease will allow Cocos Artisans Collective Pty Ltd to continue agricultural and agritourism activities while ensuring that public access to Mahoon Road and associated community assets is maintained.

It is therefore recommended that Council proceed with the proposed lease.

OFFICER RECOMMENDATION – ITEM NO 15.2.1

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1984 LAND TRUST DEED:

- 1. NOTES THAT THE PUBLIC SUBMISSION PERIOD FOR THE PROPOSED DISPOSAL OF PROPERTY BY WAY OF LEASE FOR PART LOT 220 MAHOON ROAD, WEST ISLAND, TO COCOS ARTISANS COLLECTIVE PTY LTD HAS CLOSED.**
- 2. NOTES THE SUBMISSIONS RECEIVED DURING THE PUBLIC CONSULTATION PROCESS AND THE ADMINISTRATION RESPONSES OUTLINED IN THIS REPORT.**
- 3. RESOLVES TO PROCEED WITH THE PROPOSED LEASE OF PART LOT 220 MAHOON ROAD, WEST ISLAND, TO COCOS ARTISANS COLLECTIVE PTY LTD.**
- 4. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO FINALISE AND ENTER INTO THE LEASE AGREEMENT SUBSTANTIALLY IN ACCORDANCE WITH THE TERMS OUTLINED IN THIS REPORT.**
- 5. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO ENTER INTO A DEED OF SURRENDER IN RESPECT OF THE EXISTING LEASE AND TO EXECUTE ALL NECESSARY DOCUMENTATION ASSOCIATED WITH THE LEASE ARRANGEMENTS.**
- 6. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT AND DEED OF SURRENDER.**
- 7. NOTES THAT PERIODIC INSPECTIONS OF THE LEASED AREA WILL BE UNDERTAKEN TO ENSURE COMPLIANCE WITH THE LEASE CONDITIONS.**

Suzie Bulka

From: Richard Baxter [REDACTED]
Sent: Saturday, 13 December 2025 1:33 PM
To: Suzie Bulka
Subject: Submission in relation to proposed disposition of 220 Mahoon Road

You don't often get email from [REDACTED]. [Learn why this is important](#)

To: Cocos Shire Council
From: Richard Baxter

I would like to raise my concerns in relation to the above disposition of 220 Mahoon Road, West Island.

My concern is continued access to the bird hide which is an important part of the island's tourism infrastructure.

Approx 300 birders have visited the island since the hide was constructed in 2021-22 and each of those visiting birders generally stay for seven days, visiting the bird hide between 4-6 times. Therefore, since construction the hide has been utilised well over 1000 times by visitors and locals.

Although there are thousands of young birders in Australia, the cost of spending two weeks on Cocos is beyond most of them and the average age of visiting birders to the islands is between 62-82. Considering this, it is very difficult for them to walk from the main road to the bird hide in the heat. Being able to drive to the hide is necessary.

The hide is an important part of birding tourism and several species of birds have been discovered in Bechet Besar that have not ever been recorded previously in Australia.

The concept, design, planning and construction of the hide began in 2010 and was a joint venture between Cocos Shire Council, Cocos Keeling Islands Tourism Association and myself. The hide costs tens of thousands of dollars and hundreds of man hours of labour has gone into its construction since 2010 when the initial track was put in.

I have been on and off the island over recent months leading birding tours and have not had the opportunity to speak with Tony in relation to his plans. My knowledge of the disposition comes from other West Island residents and the only official information I have is from the Facebook post by The Shire.

If the proposal includes the blockage of Mahoon Road to vehicular traffic and the bird hide, then I would be opposed to it.

If the proposal involves leaving the route clear all year to vehicular traffic, I have no objection to it.

Regards
Richard Baxter

Land release to Cocos Artisan.



It would be sensible to have strict Key Performance Indicators that can cancel the lease at short notice. To lease the land for 20 years without it would not be responsible land management.



There is a utilisable water lens under this block that might be impacted by high density chicken/egg production. It would be sensible to find out if this is an environmental issue.

John Clunies-Ross

Land release to Cocos Artisan



Attached issues for this lease.

Suzie Bulka

From: Suzie Bulka
Sent: Monday, 8 December 2025 7:55 AM
To: Amy McDonald
Subject: RE: Submission Regarding Proposed Disposition – Part Lot 220 Mahoon Road, West Island

Hi Amy,

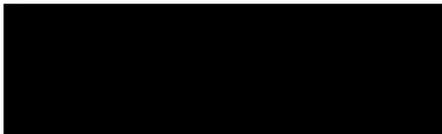
Thank you for your submission to the proposed lease at Part Lot 220 West Island.

We will consider the submission at the end of the notice period after COB on Monday 15 December 2025.

Regards,



Suzie Bulka



From: Amy McDonald [REDACTED]
Sent: Saturday, 6 December 2025 7:58 AM
To: Suzie Bulka [REDACTED]
Subject: Submission Regarding Proposed Disposition – Part Lot 220 Mahoon Road, West Island

You don't often get email from [REDACTED] [Learn why this is important](#)

Dear Suzie and Shire Chief Executive Officer,

I am writing to make a formal submission regarding the proposed commercial agreement for Part Lot 220 Mahoon Road, West Island, as outlined in the recent Statutory Advertisement.

I have significant concerns about this lease, particularly its impact on public access to the ocean and the path leading to the bird hide. The map in the notice shows boundaries that would effectively block or restrict these long-established access routes.

The Shire has historically ensured that this road and surrounding access points remain open to the public. This has been essential not only for residents, but also for visitors, environmental access, and safe movement around West Island. Allowing a leaseholder to obstruct this access would be inconsistent with long-standing community expectations and Shire practice.

For these reasons, I request that the Shire:

1. Guarantee public access to the ocean and bird hide through this area;
2. Include a specific prohibition on any fencing, gate, barrier, blockage, or redirection of the current public access route;
3. Ensure the lease conditions reflect the Shire's long-standing commitment to open access and environmental stewardship; and

Thank you for considering this submission. I appreciate updates or further opportunities for community consultation (especially as we're currently off island).

Amy McDonald.

Suzie Bulka

From: [REDACTED]
Sent: Wednesday, 3 December 2025 7:40 AM
To: Suzie Bulka
Subject: RE: Confidential: Part Lot 220 Mahoon Rd, West Island

Hi Suzie

Thanks for the reply

I have a few other points to make

The freshwater lake bird hide was funded by the Shire, to assist with tourism. Access to this needs to be retained.

Existing boat ramp is still used by some individuals and access still needs to be retained.

I understand the current lessee has funding for a chicken farm; I can only hope part of any request to the shire will have the requirement to have this livestock fenced not free range.

Access to the lime trees needs to be retained all though these have been heavily reduced since the shire has allowed vehicle access through the trees to the commune accommodation constructed.

Regards

Shane Charlston

From: Suzie Bulka [REDACTED]
Sent: Tuesday, 2 December 2025 2:24 PM
To: [REDACTED]
Subject: RE: Confidential: Part Lot 220 Mahoon Rd, West Island

Good afternoon Shane,

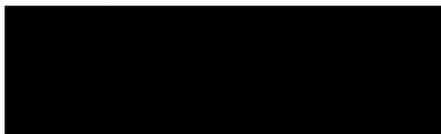
Thank you for your submission regarding the proposed lease at Part Lot 220 West Island.

We will consider the submission at the end of the notice period after COB on Monday 15 December 2025. If you have any further queries in the meantime or wish to add any further information please do not hesitate to email them through.

Regards,



Suzie Bulka



From: [REDACTED]
Sent: Tuesday, 2 December 2025 2:13 PM

15 December 2025

Leasing Officer - Mrs Suzie Bulka

Shire of Cocos (Keeling) Islands

Re: Letter of Support -10 x 10 Year Lease

Part Lot 220 Mahoon Road

West Island, Cocos (Keeling) Islands

Dear Mrs Bulka

I write this letter on behalf of the Home Island Muslim community to express my support for Tony Lacy's application for a 10 x 10 year lease over part Lot 220 Mahoon Road on West Island Cocos (Keeling) Islands.

For more than fifteen years, Pak Jac and Mak Jac have contributed to the Cocos (Keeling) Islands community through their work, relationships, and ongoing support of Home Island families. In their various roles, they have shown respect for culture, community values, and the importance of working together for the benefit of future generations.

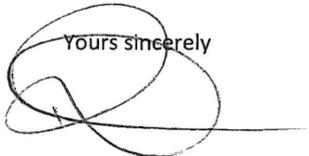
More recently, they have made a significant investment in the development of agricultural and food security projects, including the establishment of a caretaker's residence to ensure continuity of operations. This has been an important step in allowing the coconuts and egg production businesses to continue in a responsible and compliant manner, while also providing employment and training opportunities.

From a community perspective, it is clear that Tony's economic development projects cannot continue without long term lease security. Stability of tenure is essential to sustain employment, infrastructure, and the trust that has been built over many years.

It is therefore with pleasure that I endorse the Shire's decision made at the ordinary Council Meeting in November to approve this lease request. We see this decision as a positive step toward long - term community benefit, economic stability, and responsible land use aligned with trust land objectives.

We wish Pak and Mak Jac all the best in their ongoing work. The tasks they have undertaken are challenging, particularly in a remote island environment, and their commitment deserves recognition and support.

Yours sincerely



Haji Adam



Suzie Bulka

From: Adam Liddiard [REDACTED]
Sent: Monday, 15 December 2025 4:34 PM
To: Suzie Bulka
Subject: Farm lease

You don't often get email from [REDACTED] [Learn why this is important](#)

14 December 2025

Leasing Officer – Ms Suzie Bulka
Shire of Cocos (Keeling) Islands

Re: Letter of Support – Lease Tenure for Part Lot 220 Mahoon Road

Dear Ms Bulka,

We write in support of Tony Lacy's application for a 10 x 10 year lease over part Lot 220 Mahoon Road, based on our role as agricultural and hydroponics consultants who have been engaged with the site over the past two years.

We are the owner-operators of Future Farms, a business specialising in micro-greens and hydroponic production, operating facilities in Perth and Melbourne. We have worked with Tony to help secure grant funding for the establishment of micro-greens and hydroponic production on Lot 220, and we have visited the site to assess its suitability for high-value tropical crop production. An initial technical report was prepared and submitted as part of the supporting documentation for the lease extension.

Due to the fire event and subsequent loss of infrastructure, it was not possible to continue utilising our off-island professional consulting services during that period. However, as of this week, mains power has now been connected, and construction of a new hydroponic shed in an alternative location is underway. This facility is intended to operate as a community-focused hydroponic operation, with the additional objective of supplying fresh produce to support the local community on Home and West Island and major projects such as the airport runway works.

From a technical and commercial perspective, hydroponic and micro-greens systems are highly dependent on reliable infrastructure, staged investment, and continuity of operation.

15.2.2 COMMONWEALTH OF AUSTRALIA COMMERCIAL LEASE

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: 15.2.2.1. SoCKI - Expression of Interest - Commonwealth Lease [↓](#)
15.2.2.2. SoCKI - Expression of Interest -Commonwealth for Water Corporation [↓](#)

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 formalise new lease arrangements between the Shire of Cocos (Keeling) Islands and the Commonwealth of Australia, represented by the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, and the Water Corporation, for multiple properties located on Home Island and West Island for the delivery of essential community services.

BACKGROUND

The Commonwealth of Australia currently occupies several Shire-owned properties used to deliver essential public services including healthcare, education, utilities, telecommunications and emergency services.

The existing lease agreements for these properties have expired and are presently operating under holding-over arrangements.

The Commonwealth has submitted a formal request to enter into new long-term lease agreements for the relevant properties to provide greater certainty for ongoing service delivery.

The proposed leases relate to land used for essential public infrastructure and community services.

COMMENT

The properties identified for the proposed leases support the delivery of critical services for the Cocos (Keeling) Islands community, including healthcare, education, utilities and emergency response.

Formalising the lease arrangements will provide greater certainty for both the Commonwealth and the Shire regarding the continued operation of these services and the management of the land on which they operate.

Administration notes that the disposal of property by way of lease to the Commonwealth of Australia is exempt from the requirement to advertise under Regulation 30(2)(c)(ii) of the Local Government (Functions and General) Regulations 1996.

Entering into long-term lease agreements will:

- formalise existing land use arrangements
- provide certainty for service providers operating essential infrastructure
- ensure appropriate lease conditions and compliance mechanisms are in place
- provide consistent lease revenue to the Shire.

Administration has reviewed the proposed lease arrangements and is satisfied that the leases support the continued delivery of essential services to the community and are consistent with the Shire's responsibilities as Trustee of the 1984 Land Trust Deed.

The proposed lease areas are outlined below:

PROPOSED LEASE AREAS

Lot 38 Home Island

Purpose: Nurses House

Area: Approximately 1,200 m² (entire lot)

Part Lot 39 Home Island

Purpose: Health Centre

New proposed area: Approximately 2,300 m²

Part Lot 41 Home Island

Purpose: Cocos Islands District High School

New proposed area: Approximately 4,800 m²

Lot 43 Northern Water Lens, West Island

Purpose: Power Point and Pumps

Area: Approximately 2,258 m² (entire lot)

Part Lot 103 Home Island

Purpose: Waste Water Treatment Plant

Area: Approximately 2,400 m²

Part Lot 103 Home Island

Purpose: Home Island Power House

Area: Approximately 1,319 m²

Part Lot 103 Home Island

Purpose: Home Island Satellite Tower

Area: Approximately 2,300 m²

Part Lot 197 Home Island

Purpose: Fire Station

New proposed area: Approximately 496 m²

Lot 211 Home Island

Purpose: Nurses House

Area: Approximately 1,200 m² (entire lot)

Part Lots 225 & 227 Home Island

Purpose: Social Worker Office

Area: Approximately 15 m² (tenancy area)

KEY CONSIDERATIONS

Lease Term Security

A ten-year lease provides certainty for service delivery, planning, and investment.

Community and Economic Benefits

- Supports essential community services.
- Ensures uninterrupted service delivery for Kampong residents and the wider community.

Governance and Compliance

- Council is acting in its capacity as Trustee of the 1984 Land Trust Deed.
- The proposed leases are consistent with the Trust's purpose and legislative obligations.

Financial Sustainability

- Provides reliable lease revenue for the Shire.
- CPI and market reviews protect long-term financial outcomes.
- Reduces administrative burden from frequent renewals.

Risk Management

Identified risks relating to compliance, service continuity, and property use can be mitigated through appropriate lease conditions and inspections.

POLICY AND LEGISLATION IMPLICATIONS

- Section 3.58, *Local Government Act 1995 (WA) (CKI)*
- Local Government (Functions and General) Regulations 1996, regulation 30.

FINANCIAL IMPLICATIONS

Entering into formal lease agreements will generate ongoing revenue for the Shire. Lease conditions include:

- Annual CPI review
- Market review at the commencement of any further lease term
- One-off lease preparation fee of **\$275.00** per lease.

Proposed Annual Lease Fees

Property	Purpose	Annual Lease Fee
Lot 38 HI	Nurses House	\$7,800.00
Part Lot 39 HI	Health Centre	\$13,800.00
Part Lot 41 HI	District High School	\$6,250.00
Lot 43 WI	Power Point & Pumps	\$9,940.00
Part Lot 103 HI	WWTP	\$8,475.00
Part Lot 103 HI	Powerhouse	\$7,925.00
Part Lot 103 HI	Satellite Tower	\$9000.00
Part Lot 197 HI	Fire Station	\$4,455.00
Lot 211 HI	Nurses House	\$7,800.00
Part Lots 225 & 227 HI	Social Worker Office	\$3,750.00

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays may cause uncertainty for key stakeholders.	Moderate (8)	Progressing as quickly as possible while ensuring compliance.
Service Interruption	Without a lease, demand for this service may be unmet.	Moderate (6)	Process is being expedited while ensuring compliance.

Risk Matrix

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

The proposed leases will formalise long-standing arrangements between the Shire of Cocos (Keeling) Islands and the Commonwealth of Australia and provide certainty for the continued delivery of essential community services.

As Trustee of the 1984 Land Trust Deed, Council must ensure that land is managed in a manner that benefits and advances the welfare of the Cocos (Keeling) Islands community.

Approval of the proposed leases will support ongoing service delivery while ensuring appropriate governance, compliance and financial sustainability for the Shire.

OFFICER RECOMMENDATION – ITEM NO 15.2.2

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1984 LAND TRUST DEED:

- 1. RESOLVES TO PROCEED WITH THE DISPOSAL OF PROPERTY BY WAY OF LEASE TO THE COMMONWEALTH OF AUSTRALIA, REPRESENTED BY THE DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT, COMMUNICATIONS AND THE ARTS, FOR THE FOLLOWING PROPERTIES:**
 - A. LOT 38 HOME ISLAND – NURSES HOUSE**
 - B. PART LOT 39 HOME ISLAND – HEALTH CENTRE**
 - C. PART LOT 41 HOME ISLAND – COCOS ISLANDS DISTRICT HIGH SCHOOL**
 - D. LOT 43 NORTHERN WATER LENS, WEST ISLAND – POWER POINT AND PUMPS**
 - E. PART LOT 103 HOME ISLAND – WASTE WATER TREATMENT PLANT**
 - F. PART LOT 103 HOME ISLAND – HOME ISLAND POWERHOUSE**
 - G. PART LOT 103 HOME ISLAND – HOME ISLAND SATELLITE TOWER**
 - H. PART LOT 197 HOME ISLAND – FIRE STATION**
 - I. LOT 211 HOME ISLAND – NURSES HOUSE**
 - J. PART LOTS 225 & 227 HOME ISLAND – SOCIAL WORKER OFFICE.**
- 2. CONFIRMS THAT THE DISPOSAL OF PROPERTY BY WAY OF LEASE TO THE COMMONWEALTH OF AUSTRALIA IS EXEMPT FROM THE REQUIREMENT TO GIVE LOCAL PUBLIC NOTICE PURSUANT TO REGULATION 30(2)(C)(II) OF THE LOCAL GOVERNMENT (FUNCTIONS AND GENERAL) REGULATIONS 1996.**
- 3. CONFIRMS THAT THE LEASES ARE INTENDED TO BE GRANTED FOR A TERM OF TEN (10) YEARS, WITH LEASE FEES DETERMINED IN ACCORDANCE WITH INDEPENDENT VALUATION.**
- 4. PROVIDES THAT LEASE FEES ARE SUBJECT TO:**
 - a. ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW ON EACH ANNIVERSARY OF THE COMMENCEMENT DATE; AND**
 - b. MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM.**
- 5. REQUIRES THE LESSEE TO PAY A ONE-OFF LEASE PREPARATION FEE OF \$275 PER LEASE.**
- 6. PROVIDES THAT THE LESSEE IS RESPONSIBLE FOR THE MAINTENANCE OF THE LEASED**

AREAS, IN ACCORDANCE WITH THE LEASE CONDITIONS.

- 7. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO FINALISE THE LEASE DOCUMENTATION AND ENTER INTO THE LEASE AGREEMENTS WITH THE COMMONWEALTH OF AUSTRALIA, PROVIDED THE FINAL TERMS ARE SUBSTANTIALLY CONSISTENT WITH THE KEY TERMS OUTLINED IN THIS REPORT.**
- 8. RESOLVES THAT EACH LEASE IDENTIFIED IN THIS RESOLUTION IS TO BE TREATED AS A SEPARATE DISPOSAL OF PROPERTY BY WAY OF LEASE, AND THAT ANY AMENDMENT, DELAY OR WITHDRAWAL RELATING TO ONE LEASE DOES NOT INVALIDATE OR AFFECT COUNCIL'S APPROVAL OF THE REMAINING LEASES.**
- 9. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENTS.**

Expression of Interest to Lease

Refer to Item 3. Cocos (Keeling) Islands

(Insert Tenancy details and address)

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

[REDACTED]
("the Shire")

Recitals

- A. The Shire is the Proprietor of the Land.
- B. The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.
- C. The Party set out in Item 1 of the Particulars ("**the Tenant**") hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3 **Error! Reference source not found.** of the Particulars ("**the Premises**") the Shire:
 1. on the terms and conditions set out in the Particulars; and
 2. subject to the Special Clauses set out in Item 13 of the Particulars.
- D. The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars ("**the Permitted Use**").
- E. If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 Details of Tenant

Tenant Name: **Commonwealth of Australia**

ACN/ABN:

Name of Trust:

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

Address:

Telephone number: **9164 7901**

6136 7294

Email Address:

Stephen Elliott [REDACTED]

External-Vogel.Leonard
[REDACTED]

Item 2 Details of Guarantor

Guarantor Name:

Address:

Telephone number:

Email Address:

Item 3 (a) Land and Address

Lot 39 Home Island (Land only lease)	Health Centre
Lot 38 Home Island (Land only lease)	Nurses House
Lot 211 Home Island (Land only lease)	Nurses House
Lot 197 Home Island (Land only lease)	Fire Station
Lot 41 Home Island (Land only lease)	Cocos Island District High School
Lot 225 HI Community Resource Centre Tenancy 4 (Land and building Lease)	Social Worker Office

(b) Premises

Tenancy Number ** of the Building having an area of approximately *** square metres or thereabouts.

The whole of the Land and any Building situated thereon.

Refer to Item 3.

Item 4 (a) Permitted Use

Refer to Item 3.

(b) Trading Name

Commonwealth of Australia

Item 5 Community Benefit and Supporting Information

In **Annexure "A"** provide:

- (i) an evidence-based response to demonstrate how the proposed service or activity will address the purpose of the 1979 Land Trust, 1984 Land Trust or where the property does not belong to either of the Land Trusts, Community Benefit generally including:
 - Evidence of demand for the service or activity
 - Evidence that the proposed service or activity will effectively address the identified community need and is not duplicating an existing service or activity
 - Evidence of consultation with other organisations/agencies and/or the broader community to identify opportunities for collaboration
 - An implementation plan to demonstrate how the service or activity will become established and become sustainable
- (ii) A response to each issue and query set out in Annexure "A" along with any supporting documentation.

Item 6 Retail Shops Act Applicable to this Expression of Interest

No

Shire of Cocos (Keeling) Islands – Expression of Interest	Page 2 of 9
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Expression of Interest to Lease

Refer to Item 3. Cocos (Keeling) Islands

- Lot 43 West Island - Power Point & Pumps for Northern Water Lens
- Part Lot 103 Home Island - Waste Water Treatment Plant (Near Coop Fuel Depot)
- Part Lot 103 Home Island - Home Island Power House Station

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

[REDACTED]

("the Shire")

Recitals

- The Shire is the Proprietor of the Land.
- The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.
- The Party set out in Item 1 of the Particulars ("**the Tenant**") hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3 **Error! Reference source not found.** of the Particulars ("**the Premises**") the Shire:
 - on the terms and conditions set out in the Particulars; and
 - subject to the Special Clauses set out in Item 13 of the Particulars.
- The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars ("**the Permitted Use**").
- If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 Details of Tenant

Tenant Name: Commonwealth of Australia

ACN/ABN:

Name of Trust:

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

Address:

Telephone number:

Email Address:

Stephen Elliott [REDACTED]

External-Vogel.Leonard
[REDACTED]

Item 2 Details of Guarantor

Guarantor Name:

Address:

Telephone number:

Email Address:

Item 3 (a) Land and Address

Lot 43 West Island - Power Point & Pumps for Northern Water Lens
Part Lot 103 Home Island - Waste Water Treatment Plan (Near Coop Fuel Depot)
Part Lot 103 Home Island - Home Island Power House Station

(b) Premises

Tenancy Number ** of the Building having an area of approximately *** square metres or thereabouts.

The whole of the Land and any Building situated thereon.

Refer to Item 3.

Item 4 (a) Permitted Use

Refer to Item 3.

(b) Trading Name

Commonwealth of Australia

Item 5 Community Benefit and Supporting Information

In Annexure "A" provide:

(i) an evidence-based response to demonstrate how the proposed service or activity will address the purpose of the 1979 Land Trust, 1984 Land Trust or where the property does not belong to either of the Land Trusts, Community Benefit generally including:

- Evidence of demand for the service or activity
- Evidence that the proposed service or activity will effectively address the identified community need and is not duplicating an existing service or activity
- Evidence of consultation with other organisations/agencies and/or the broader community to identify opportunities for collaboration
- An implementation plan to demonstrate how the service or activity will become established and become sustainable

(ii) A response to each issue and query set out in Annexure "A" along with any supporting documentation.

Item 6 Retail Shops Act Applicable to this Expression of Interest

No

In the event that the Premises is "a retail shop" under the *Commercial Tenancy (Retail Shops) Agreements Act 1985 (WA)* ("**the Retail Shops Act**"), the requirements of and the relevant sections of the Retail Shops Act will apply.

15.2.3 APPLICATION TO LEASE PART LOT 24 WEST ISLAND, LIGHT INDUSTRIAL AREA

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: West Island

ATTACHMENTS: 15.2.3.1. Lease Request for Part Lot 24 West Island - Island Power Co Pty Ltd [↓](#)

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 give public notice of the proposed disposal of land by way of lease for Part Lot 24 West Island within the Light Industrial Area.

BACKGROUND

There are currently six existing commercial leases within Part Lot 24 West Island. Three leases are for land used as work shed areas and three leases are for workspace/work shed purposes.

Island Power Co Pty Ltd, represented by Mr McKinney, has submitted a request to lease part of this area for the purpose of a workspace, as detailed in Attachment 15.2.3.1

COMMENT

Island Power Co Pty Ltd is a local business specialising in electrical, civil and renewable energy services on the island. The company has requested to lease a portion of Part Lot 24 within the Light Industrial Area for the purpose of light industrial use, storage space and workshop activities. The proposed lease area is approximately 50 metres by 25 metres.

The applicant has requested a lease term of five (5) years with a further five (5) year option.

Prior to the formalisation of any lease agreement, the following actions are proposed:

- The Shire engage a qualified surveyor to assess Part Lot 24 and determine the availability and configuration of leasing space. This will assist the Shire in assessing current and potential future applications within the industrial area.
- The Shire obtain an independent market valuation to determine an appropriate annual lease fee for the proposed lease area.

In accordance with section 3.58 of the *Local Government Act 1995 (WA)(CKI)*, Council is not approving the lease at this stage. Rather, Council is considering whether to give public notice of its intention to dispose of land by way of lease and invite public submissions prior to making a final decision.

POLICY AND LEGISLATION IMPLICATIONS

- Section 3.58, *Local Government Act 1995 (WA) (CKI)*
- Local Government (Functions and General) Regulations 1996

FINANCIAL IMPLICATIONS

Entering into formal lease agreements will generate ongoing revenue for the Shire. Lease conditions include:

- An annual lease payment to be determine by an independent valuer.
- Annual CPI review.
- Market review at the commencement of any further lease term.
- One-off lease preparation fee of \$275.00.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays may cause uncertainty for key stakeholders.	Moderate (8)	Progressing as quickly as possible while ensuring compliance.
Service Interruption	Without a lease, demand for this service may be unmet.	Moderate (6)	Process is being expedited while ensuring compliance.
Compliance	Leasing process may not align with legislative requirements.	Low (3)	Report follows legislative guidelines.
Property Use	Misuse of property for unintended purposes.	Low (3)	Annual property inspections to be conducted.

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

As Trustee of the 1984 Land Trust, Council must ensure that decisions relating to land management support the welfare and economic development of the Cocos (Keeling) Islands community.

Providing public notice of the proposed lease will allow Council to assess community feedback before making a final determination regarding the proposed lease of land at Part Lot 24 West Island to Island Power Co Pty Ltd.

OFFICER RECOMMENDATION – ITEM NO 15.2.3

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1984 LAND TRUST DEED:

- 1. ENGAGE A QUALIFIED SURVEYOR TO ASSESS AND DETERMINE POTENTIAL LEASING AREAS WITHIN PART LOT 24 WEST ISLAND LIGHT INDUSTRIAL AREA.**
- 2. OBTAIN AN INDEPENDENT VALUATION TO DETERMINE THE MARKET LEASE VALUE FOR THE PROPOSED LEASE AREA.**
- 3. AUTHORISE THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI), TO GIVE LOCAL PUBLIC NOTICE OF THE PROPOSED DISPOSAL OF LAND BY WAY OF LEASE FOR PART OF LOT 24 WEST ISLAND LIGHT INDUSTRIAL AREA TO ISLAND POWER CO PTY LTD, INVITING PUBLIC SUBMISSIONS.**
- 4. NOTE THAT THE PROPOSED LEASE CONDITIONS INCLUDE:**
 - i. A LEASE TERM OF FIVE (5) YEARS WITH A FURTHER FIVE (5) YEAR OPTION**
 - ii. AN ANNUAL LEASE FEE DETERMINED BY INDEPENDENT VALUATION**
 - iii. ANNUAL CPI REVIEW ON EACH ANNIVERSARY OF THE COMMENCEMENT DATE**
 - iv. MARKET RENT REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM**
 - v. A ONE-OFF LEASE PREPARATION FEE OF \$275**
- 5. NOTE THAT THE PROSPECTIVE LESSEE WILL BE RESPONSIBLE FOR THE UPKEEP AND MAINTENANCE OF THE LEASED AREA IN ACCORDANCE WITH THE LEASE AGREEMENT.**
- 6. NOTE THAT THE PURPOSE OF THE LEASE IS FOR WORKSPACE / WORKSHED USE WITHIN THE LIGHT INDUSTRIAL AREA.**
- 7. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO ENTER INTO THE LEASE AGREEMENT, SUBJECT TO NO OBJECTIONS BEING RECEIVED DURING THE PUBLIC SUBMISSION PERIOD.**
- 8. NOTE THAT SHOULD OBJECTIONS BE RECEIVED, THE SUBMISSIONS WILL BE PRESENTED TO COUNCIL FOR CONSIDERATION FOLLOWING THE CLOSE OF THE PUBLIC SUBMISSION PERIOD.**
- 9. AUTHORISE THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT SHOULD COUNCIL ULTIMATELY APPROVE THE LEASE FOLLOWING THE STATUTORY PUBLIC NOTICE PROCESS.**

Suzie Bulka

Subject: RE: Island Power - lease in West Island LIA area

From: David McKinney [REDACTED]
Sent: Tuesday, 14 October 2025 4:55 AM
To: Suzie Bulka [REDACTED]
Subject: Island Power - lease in West Island LIA area

Hi Suzie,

We would like to apply for a land lease in the Shire's LIA shed area.

See attached map for the proposed lease area.

Notes

Lessee: Island Power Co Pty Ltd
ABN: 35 617 149 032
Site: SOCKI LIA shed area
Zoning: Lot is zoned Industrial under the CKI LPS (see attached)
Description: Area directly adjacent to and north-west of Peter McCartney's land lease, keeping parallel with existing lease areas
Dimensions: 50m wide x 25m deep
Map: See attached map (not to scale)
Term: 5 years + additional 5 year option
Payment: One year upfront
Purpose: Light Industrial use, storage, workshop, to support Island Power's operations at Cocos.
Use: Use to be consistent with the LPS Industrial zoning and definitions.

Let me know if there is a formal application we need to make.

Kind regards,
David McKinney

Island Power Co Pty Ltd (IPCO)
ABN 35 617 149 032 | EC14572
ISO 9001, ISO 14001, ISO 45001



15.2.4 REQUEST TO AMEND LEASE MILESTONE FOR PART LOT 103 HOME ISLAND – ISLAND POWER CO PTY LTD

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Home Island

ATTACHMENTS: 15.2.4.1. [Island Power Co. Lease Milestone Extension Request](#)
 15.2.4.2. [IPCO HI Lease Extension 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

To seek Council approval to amend Milestone Phase One under the existing lease with Island Power Co Pty Ltd for Part Lot 103 Home Island relating to the proposed solar power development.

BACKGROUND

Island Power Co Pty Ltd holds a lease over Part Lot 103 Home Island for the purpose of developing a solar power facility.

The lease commenced on 1 July 2020 for a term of fifteen (15) years, with a further option of fifteen (15) years.

The lease includes development milestones requiring the lessee to achieve certain planning and development approvals within specified timeframes.

At the Ordinary Meeting of Council held on 26 June 2024, Council approved the lessee's third request to extend the timeframe for Milestone Phase One, resulting in a revised deadline requiring the development application to be lodged within 60 months from the lease commencement date.

Island Power Co Pty Ltd has now submitted a further request seeking an additional twelve (12) month extension to Milestone Phase One.

COMMENT

The proposed solar power project represents a significant infrastructure development intended to support the long-term transition toward renewable energy generation on the Cocos (Keeling) Islands.

Projects of this scale typically involve extensive planning, regulatory approvals and coordination between multiple stakeholders, including Commonwealth agencies responsible for infrastructure and energy planning within the Indian Ocean Territories.

Island Power Co Pty Ltd has advised that additional time is required to finalise ongoing planning, technical investigations and discussions with relevant Commonwealth stakeholders associated with the project.

Administration notes that discussions relating to the future transition to renewable energy within the Indian Ocean Territories have progressed in recent months, and the proposed solar development forms part of this broader strategic context.

The requested extension would amend Milestone Phase One to require the lodgement of the development application within seventy-two (72) months of the lease commencement date, being 1 July 2026.

In considering this request, officers have had regard to:

- the scale and complexity of the proposed development
- the involvement of Commonwealth agencies in the project
- the potential environmental, economic and community benefits associated with increased renewable energy generation on the islands.

Officers consider that granting a further extension will allow the lessee to continue progressing the project while maintaining the Shire's existing lease arrangements and revenue stream.

POLICY AND LEGISLATION IMPLICATIONS

- Section 3.58, *Local Government Act 1995 (WA) (CKI)*
- Local Government (Functions and General) Regulations 1996

FINANCIAL IMPLICATIONS

Approving this lease milestone extension will generate ongoing revenue for the Shire. Lease conditions include:

- The current annual lease payment is \$5,002.10.
- Annual CPI review.
- Market review at the commencement of any further lease term.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

E2.2 Advertise and promote the IOT Business Directory (<https://iot-businesses.com.au/>) both locally and to major contractors

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays may cause uncertainty for key stakeholders.	Moderate (8)	Progressing as quickly as possible while ensuring compliance.
Service Interruption	Without a lease, demand for this service may be unmet.	Moderate (6)	Process is being expedited while ensuring compliance.
Compliance	Leasing process may not align with legislative requirements.	Low (3)	Report follows legislative guidelines.
Property Use	Misuse of property for unintended purposes.	Low (3)	Annual property inspections to be conducted.

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

The proposed solar power project has the potential to contribute to the long-term transition toward renewable energy generation on the Cocos (Keeling) Islands.

Administration considers that the requested extension reflects the scale and complexity of the project and the involvement of Commonwealth stakeholders in progressing renewable energy initiatives within the Indian Ocean Territories.

Granting a further twelve (12) month extension to Milestone Phase One will allow the lessee additional time to progress planning and regulatory processes while maintaining the existing lease arrangements and financial return to the Shire.

OFFICER RECOMMENDATION – ITEM NO 15.2.4

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1984 LAND TRUST DEED, RESOLVES TO:

- 1. APPROVE AN EXTENSION TO MILESTONE PHASE ONE UNDER THE LEASE FOR PART LOT 103 HOME ISLAND HELD BY ISLAND POWER CO PTY LTD, REQUIRING THE LESSEE TO LODGE THE DEVELOPMENT APPLICATION WITHIN SEVENTY-TWO (72) MONTHS OF THE LEASE COMMENCEMENT DATE, BEING 1 JULY 2026.**
- 2. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO EXECUTE ANY NECESSARY VARIATION TO THE LEASE AGREEMENT TO GIVE EFFECT TO THE AMENDED MILESTONE.**
- 3. AUTHORISE THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO ANY DOCUMENTATION REQUIRED TO FORMALISE THE LEASE VARIATION.**

Suzie Bulka

From: David McKinney [REDACTED]
Sent: Sunday, 8 June 2025 12:49 PM
To: Suzie Bulka; Ibrahim Macrae
Subject: Island Power lease at Home Island (renewal)

Hi Suzie,

Some good news. DITRDCA has finally announced a feasibility study into renewables for Home Island and West Island. It has been a long time that we have been pushing for this, so we are very pleased.

As you are aware, Island Power has a lease for Trust land at Home Island for the purpose of a renewable energy facility.

Can you please send me an invoice for the extension of our lease for a further 12 months. We want to make sure our lease is in place and valid for when the Commonwealth makes this project available.

Kind regards,
David McKinney

Island Power Co Pty Ltd (IPCO)





Island Power
Co Pty Ltd

Attn: Matthew Scott
Shire of the Cocos (Keeling) Islands
PO Box 1094, Cocos (Keeling) Islands
WA 6799

17/03/2026

Home Island Solar Farm Lease – Island Power Co

Dear Matthew,

Island Power Co Pty Ltd (IPCO) has a lease with SOCKI for land at Home Island for a renewable energy facility. IPCO seeks an extension to its phase one terms by 12 months so we can develop the project in line with the outcomes of the IOT Energy Transition Study.

BACKGROUND

IPCO was granted a lease by SOCKI for land at Home Island for the approved purpose of constructing and operating a solar farm. The project design needs to be tied closely to utility and Commonwealth requirements, and DITRD CAS is currently undertaking the Energy Transition Study in the IOT for large scale renewables in islands. This process is expected to take some time, and the outputs of the study will directly determine the design of the final project.

To further the development of solar at Home Island, IPCO therefore seeks an extension to the lease phase by 12 months so that we can support the energy transition when the study is completed. IPCO has spent several years and several hundred thousand dollars to develop the project to date and is now waiting for the Commonwealth to determine and develop their renewables based on the Energy Transition study. In the meantime, we continue to pay our lease fees every year, and there is no loss to SOCKI in keeping the lease and land use unchanged.

ALIGNMENT WITH SHIRE & GOVERNMENT PRIORITIES

Large scale solar at Home Island aligns with the goals of the Shire and other stakeholders in the IOT:

Source: Our Cocos (Keeling) Islands 2030 Strategic Plan:

"Goals by 2030 - A majority of energy produced is by renewable resources rather than diesel generation"

"Action E1.21 - Trial renewable energy in place of diesel generation".

"Facilitate land release for renewable energy generation (Land Trusts)"

Source: Shire of Cocos (Keeling) Islands Strategic Community Plan 2022-2037:

"Our Vision: In 2037, the Cocos Keeling Islands are an amazing, sustainable, environmentally friendly place to live, work and visit"

"Our diverse population is culturally integrated, well-resourced and supported"

"Economic objective E2 - To work alongside local businesses to facilitate employment, growth and development"

Source: Shire of Cocos (Keeling) Islands Master Plan (2019):

"Action MP3.16 - Establishment of an energy precinct – solar farm, and reconfiguring infrastructure precinct"

"Action MP3.47 - Establishment of a solar farm, and augment with private rooftop solar as a private 'virtual solar power station"



Island Power
Co Pty Ltd

Source: IOT RDO 2030 Strategic Regional Plan (2022):

"2030 Strategic priority - Support environmental and sustainability initiatives"

"Focus area - Unlock the potential of renewable energy technology to power the region"

"Regional benefit - The barriers to the progression of renewable energy projects are removed, with the potential of providing significant savings to government and improving energy security"

"Potential key industries identified for development in the IOT include: Environmental economy (identifying positive economic impacts from environmental policies) and Renewable Energy"

ABOUT ISLAND POWER

Recent Projects

- RFA25-004 – Defence high voltage project (3.5 kilometres HV and associated work).
- AIR555 - Defence Project.
- SUBCO - Defence Subco OAC optic fibre project.
- Solar for local residents and businesses (20+ houses including solar and battery systems)

Current Projects

- ISRO - Indian Space Research Organisation Gaganyaan project.
- RAAF - Critical backup generator supplies for RAAF. We are providing all electrical work.
- MOF – distribution and supply for the MOF. We are providing all electrical work.
- R8129 - Various works for the Cocos Keeling Islands Airfield Upgrade Project.

ISO Certification

We are ISO certified and audited annually by SAI Global for:

- ISO 9001 (Quality management systems)
- ISO 14001 (Environmental management systems)
- ISO 45001 (Occupational health and safety management systems)

Other Work

Other recent work includes Australian Border Force, Dept. of Agriculture Water & Environment, GHD, Viva Energy, Maritime Constructions, Fulton Hogan, DXN, Indian Ocean Territories Telecom, Water Corporation, Dept. of Water & Environmental Regulation, Shire of Cocos (Keeling) Islands, and Parks Australia.

Qualifications and Panels

- Licensed Electrical Contractor EC14572 (WA)
- Tier 1 Vendor for Water Corporation.
- Panel member of the IOTA panel for provision of electrical services in the IOT.
- WALGA Preferred Supplier for Electrical & Contracting Services (PSP007-003), Energy Supply (PSP007-004), and Sustainable Energy Infrastructure (PSP007-005).

We ask the Shire to support this request for further renewable energy development and we look forward to the day when the islands run on renewables.

Kind regards,
David McKinney



Island Power Co Pty Ltd



15.2.5 APPLICATION FOR NEW LEASE - PART LOT 237 HOME ISLAND, AZMIE ZAITU CENTRE - TENANCY 2

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Home Island

ATTACHMENTS: 15.2.5.1. EOI Submission Part Lot 237 HI Azmie Zaitu Centre - Tenancy 2 Shamroks Enterprise Pty Ltd [↓](#)
15.2.5.2. EOI Submission Part Lot 237 HI Azmie Zaitu Centre- Tenancy 2 M.A Island [↓](#)

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 advise Council of the outcome of the Expression of Interest (EOI) process for Tenancy 2 at the Azmie Zaitu Centre, Home Island, and to seek approval to give local public notice of the proposed disposal of property by way of lease in accordance with section 3.58 of the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

Tenancy 2 at the Azmie Zaitu Centre, Part Lot 237 Home Island, became available for lease following the completion of refurbishment works to the retail centre.

To ensure transparency and encourage local business participation, the Shire invited Expressions of Interest (EOI) for the tenancy.

Two submissions were received:

- M.A Island Carrier
- Shamroks Enterprises Pty Ltd

COMMENT

Submissions received through the EOI process were reviewed by Administration having regard to:

- the proposed use of the premises.
- the capacity of the proponent to operate the proposed business.
- the alignment of the proposal with the intended retail function of the Azmie Zaitu Centre.
- the potential contribution of the proposal to commercial activity within the precinct.

Both submissions were considered to provide services of value to the community. Following this assessment, Administration identified Shamroks Enterprises Pty Ltd as the preferred proponent for Tenancy 2.

Shamroks Enterprises Pty Ltd operates a retail business trading as Tidal Accents, offering clothing, home living items, giftware and related products to the community. The proposed use of the premises is consistent with the retail purpose of the Azmie Zaitu Centre and complements existing commercial activity within the precinct.

In accordance with section 3.58 of the Local Government Act 1995, Council must give local public notice of its intention to dispose of property by way of lease and invite public submissions prior to entering into the lease.

POLICY AND LEGISLATION IMPLICATIONS

- Section 3.58, *Local Government Act 1995 (WA) (CKI)*
- *Commercial Tenancy (Retail Shops) Agreements Act 1985*

FINANCIAL IMPLICATIONS

Entering into formal lease agreements will generate ongoing revenue for the Shire. Lease conditions include:

- Annual lease payment \$2,475.00
- Annual CPI review
- Market review at the commencement of any further lease term
- One-off lease preparation fee of \$275.00 per lease.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays may cause uncertainty for key stakeholders.	Moderate (8)	Progressing as quickly as possible while ensuring compliance.
Service Interruption	Without a lease, demand for this service may be unmet.	Moderate (6)	Process is being expedited while ensuring compliance.
Compliance	Leasing process may not align with legislative requirements.	Low (3)	Report follows legislative guidelines.

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)

Identified risks relating to compliance, service continuity, and property use can be mitigated through appropriate lease conditions and inspections.

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

As Trustee of the 1979 Land Trust, the Council must ensure decisions benefit and advance the welfare of Kampong residents. Council has undertaken a transparent Expression of Interest process for Tenancy 2 at the Azmie Zaitu Centre.

Administration recommends Shamroks Enterprises Pty Ltd as the preferred proponent and seeks Council approval to commence the statutory public notice process required under section 3.58 of the Local Government Act 1995 prior to entering into the lease.

OFFICER RECOMMENDATION – ITEM NO 15.2.5

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED:

- 1. NOTES THAT AN EXPRESSION OF INTEREST PROCESS WAS UNDERTAKEN FOR TENANCY 2 AT THE AZMIE ZAITU CENTRE, PART LOT 237 HOME ISLAND.**
- 2. NOTES THAT TWO SUBMISSIONS WERE RECEIVED THROUGH THE EXPRESSION OF INTEREST PROCESS.**
- 3. ENDORSES SHAMROKS ENTERPRISES PTY LTD AS THE PREFERRED PROPONENT FOR THE PROPOSED LEASE OF TENANCY 2 AT THE AZMIE ZAITU CENTRE.**
- 4. AUTHORISES THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI), TO GIVE LOCAL PUBLIC NOTICE OF COUNCIL'S INTENTION TO DISPOSE OF PROPERTY BY WAY OF LEASE FOR TENANCY 2 AT THE AZMIE ZAITU CENTRE TO SHAMROKS ENTERPRISES PTY LTD AND INVITE PUBLIC SUBMISSIONS.**
- 5. NOTES THAT THE PROPOSED LEASE IS INTENDED TO INCLUDE THE FOLLOWING KEY CONDITIONS:**
 - i. LEASE TERM OF TWO (2) YEARS WITH A FURTHER OPTION PERIOD OF THREE (3) YEARS**
 - ii. LEASE RENT TO BE DETERMINED PRIOR TO EXECUTION OF THE LEASE HAVING REGARD TO MARKET CONSIDERATIONS**
 - iii. ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW**
 - iv. MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM**
 - v. ONE-OFF LEASE PREPARATION FEE OF \$275**
- 6. AUTHORISES THE CHIEF EXECUTIVE OFFICER, FOLLOWING COMPLETION OF THE PUBLIC NOTICE PERIOD AND PROVIDED NO SUBMISSIONS ARE RECEIVED, TO ENTER INTO THE LEASE WITH SHAMROKS ENTERPRISES PTY LTD AND TO FINALISE THE DETAILED TERMS OF THE LEASE, PROVIDED THEY ARE SUBSTANTIALLY CONSISTENT WITH THE KEY CONDITIONS OUTLINED ABOVE.**
- 7. RESOLVES THAT IF SUBMISSIONS ARE RECEIVED DURING THE PUBLIC NOTICE PERIOD, THE MATTER BE RETURNED TO COUNCIL FOR CONSIDERATION.**
- 8. RESOLVES THAT SHOULD THE PREFERRED PROPONENT WITHDRAW FROM THE PROPOSED LEASE PRIOR TO EXECUTION OF THE LEASE AGREEMENT, THE CHIEF EXECUTIVE OFFICER IS AUTHORISED TO NEGOTIATE WITH ANOTHER SUITABLE PROPONENT FROM THE EXPRESSION OF INTEREST PROCESS OR DISCONTINUE THE PROPOSED DISPOSAL AND REPORT BACK TO COUNCIL.**
- 9. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT.**



Expression of Interest to Lease

TENANCY 2, LOT 237 HOME ISLAND, Cocos (Keeling) Islands

(Insert Tenancy details and address) AZMIE ZAITU CENTRE

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

By email: _____

("the Shire")

Recitals

- A. The Shire is the Proprietor of the Land.
- B. The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.
- C. The Party set out in Item 1 of the Particulars ("**the Tenant**") hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3 **Error! Reference source not found.** of the Particulars ("**the Premises**") the Shire:
 1. on the terms and conditions set out in the Particulars; and
 2. subject to the Special Clauses set out in Item 13 of the Particulars.
- D. The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars ("**the Permitted Use**").
- E. If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 Details of Tenant

Tenant Name: SHAMROKS ENTERPRISES PTY LTD

ACN/ABN: [REDACTED]

Name of Trust:

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

Address: LOT 243 HOME ISLAND COCOS KEELING ISLANDS

Telephone number: [REDACTED]

Email Address: [REDACTED]



- *the business wholly or predominantly involves the sale of goods by retail; or*
- *is a business for dry cleaning, hairdressing, beauty therapy and treatments, shoe repair (which may include key cutting and engraving) or sale or rental of videos tapes, DVDs, electronic games and other similar amusements.*

Item 7

(a) Term **2 YEARS**

** (***) years from the Commencement Date and terminating on the day prior to the *** anniversary of the Commencement Date.

Notes:

- *The Shire's Leasing Policy provides for a maximum period of 10 years (including any Further Terms) except in special circumstances.*
- *A Term of at least 5 years (including Further Terms) must be given for a Retail Shop Lease.*

(b) Further Term(s) **2 YEARS**

** (***) years OR Not applicable

(c) Commencement Date **AS SOON AS POSSIBLE**

** (***) days after the Handover Date.

(d) Handover Date (What date is the Premises to be given to the Tenant?)

(e) Fit Out Period (How long will the Tenant have to do their Fit-out?)

Item 8

Rent

The Rent for the first year of the Term will be:

- calculated at the rate of ***** DOLLARS (\$***.00) plus GST per annum ;
- payable on the 1st day of each month during the Term, by equal successive calendar monthly instalments the first of such payment to be made on the Commencement Date.

Item 9

Rent Reviews

Date	Method of Review
On the anniversary of the commencement date in each year of the term	- CPI Review
On the commencement date of each further term	- Market Review
On the anniversary of the Commencement date during each year of the Further Term(s) except where stated above.	- CPI Review

Item 10

Operating Expenses and Other Costs

- The Tenant will pay all Operating Expenses as set out in the Lease Documents including:



- (A) Rates and Taxes;
 - (B) insurances taken out by the Shire with respect to the Land;
 - (C) maintenance and repair costs (excluding capital and structural costs);
 - (D) gardening and landscaping costs;
 - (E) all costs, charges and fees relating to garbage and waste storage, removal and disposal of any kind; and
 - (F) property inspection and administration fees.
- (ii) The Tenant will pay all Utilities consumed in the Premises including electricity, water, grease traps, telephone, internet or data connection, gas or other utility or service and also including meter rentals and reading charges.
- (iii) The Operating Expenses and Utilities will be payable in the proportion set out in the Lease or in accordance with the Retail Shops Act.
- Item 11**
- (a) Bank Guarantee or Security Deposit**
- ***** DOLLARS (\$***.00)
- (b) Date Bank Guarantee or Security Deposit must be provided**
- By the earlier occurring of:
- (i) the day prior to the Commencement Date of the Lease; and
 - (ii) the day prior to the day the Tenant take possession of the Premises.
- Item 12**
- Tenant's Works**
- (a) Date for supply of Tenant's Works Plans to the Shire**
- The ** day of **** 20**
- (a) Tenant's Works**
- The Tenant's works and fit out generally will be in accordance with the plans to be provided by the Tenant and approved by the Shire and signed by both parties for the purposes of identification.
- Item 13**
- Special Clauses**
- (a) Not Binding**
- This Expression of Interest will not constitute a binding agreement on the parties save that:
- (i) the Council of the Shire formally accepts this Expression of Interest; and
 - (ii) the parties will negotiate and enter into a written Lease ("**the Lease Documents**") in good faith taking into account the contents of this Expression of Interest.
- (b) As Is**
- The Premises are provided "as is" except in the case of express agreement by the Shire.



(c) Lease Documents

If the Expression of Interest is approved and accepted by the Shire:

- (i) the Lease Documents will be prepared by the Shire generally in accordance with the provisions of this Expression of Interest and the special clause.
- (ii) The Tenant and the Shire will negotiate the general provisions, terms, covenants and conditions of the Lease Documents in good faith.
- (iii) The Shire may insist that the Lease Documents are signed prior to the Tenant taking possession of the Premises.

(d) Notices

Any notice:

- (i) must be in writing addressed to each party at its respective address shown in this Expression of Interest or to any other address specified by any party to the sender by notice;
- (ii) must be signed by the sender or an officer of, or under the common seal of, the sender (if a corporation) or in the case of the Shire by the Shire or by its solicitor or agent;
- (iii) is deemed to be given by the sender and received by the addressee:
 - (A) if by delivery in person, when delivered to the addressee;
 - (B) if by post, three (3) Business Days from and including the date of postage to the addressee; and
 - (C) if by email transmission at the time when the electronic communication becomes capable of being retrieved by the addressee at the designated electronic address OR when an electronic delivery receipt or read receipt is provided to the sender.

but if the delivery or receipt is on a day which is not a Business Day or is after 4.00 p.m. (addressee's time) it is deemed to be given at 9.00 a.m. on the succeeding Business Day; and

- (iv) can be relied upon by the addressee, and the addressee is not liable to any other person for any consequences of that reliance if the addressee believes it to be genuine, correct and authorised by the sender.

(e) Dispute Resolution

- (i) All disputes, questions or differences arising between the parties concerning this Deed will be negotiated in good faith between the parties.
- (ii) If the parties cannot mutually resolve the dispute, question or difference within 14 days then the matter will be referred to a single arbitrator mutually agreed upon by the parties.
- (iii) If they cannot agree upon an arbitrator then the dispute will be referred to two arbitrators, one to be appointed by each of them, or an umpire to be appointed by the arbitrators before proceeding with the reference.
- (iv) Any reference will be in accordance with the provisions of the *Commercial Arbitration Act 1985 (WA)* and each of them may instruct a legal practitioner to represent it in the proceedings.



(f) Jurisdiction

- (i) This Lease is governed by the Laws of Western Australia as applied by the *Cocos (Keeling) Islands Act 1955* and the *Cocos (Keeling) Islands Applied Laws Ordinance 1992*.
- (ii) The Parties irrevocably submit to the non-exclusive jurisdiction of the courts of the Western Australia.



Signing Page

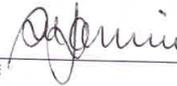
Signed by the Tenant:

By signing this Expression of Interest the Tenant confirms:

- It has have read and understood the conditions of the *Shire of Cocos (Keeling) Islands Leasing Policy*;
- It has the required authorisation from the applying organisation to submit this Expression of Interest;
- The information provided in this document is true and correct at the time of submission.

Signed by
NAME OF PARTY

SIGNATURE



SHANROKS ENTERPRISES PTY LTD
ORGANIZATION

DIRECTOR
POSITION IN ORGANISATION

29-08-2025
DATE



Annexure “A” – Community Benefit and Supporting Information

Tenant to provide relevant information including:

1. **Strategic Documents**
Describe how the Tenant’s strategic documents align with the Shire’s strategies, plans and vision. Please provide strategic documents referred to.
2. **Membership and participant numbers and projections**
Provide information on the current membership, residential location and participation rates of the organisation and projections over the life of the lease period. Priority will generally be given to business cases that demonstrate inclusion of, and support to the local residents and community.
3. **The governance structure and processes of the organisation**
Provide details of the organisations constitution and/or similar documents, registration of ACN/ABN, ASIC Registration (details of ownership/Directors)
4. **Proposed usage times of the property; historical and projected growth of the organisation**
Describe how the property be utilised to its realistic potential? Does the property have the capacity to manage the growth? What are the proposed operating hours?
5. **Proposed spaces to be included in arrangement**
Does the organisation require exclusive use of the property? Provide details.
6. **Proposed usage available to the wider community and method to manage**
Describe how the proposal will address broad community access?
7. **Financial position of Applicant with the Shire or other Organisations**
Provide evidence that the organisation is meeting their financial obligations.
8. **Current and proposed fees and charges**
Provide information on the proposed fees and charges for the service or activity and how they will be reviewed and over the life of the lease/licenced period.
9. **Property modifications**
Provide details of any property modifications that are required for the proposed service/use and how are modifications proposed to be funded?
10. **Organisation management structure**
Provide details of how the organisation is positioned with human resources to fulfil its obligations under an occupancy arrangement for the entirety of the arrangement?



11. History of the Organisation (including any financial contributions)

Provide details of the organisations history in relation to the facility, if any? Does the group have a connection with the surrounding area?

12. Proposed sustainable practices

Describe any impact to the environment. How does the organisation offer an environmentally sustainable service? Include details of proposed waste minimisation and waste management.

13. Outcome based milestones

List the date/timeframe for key milestones that deliver outcomes, noting that these milestones will be included in the lease as a condition of the lease.

14. Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Information (if applicable)

Will this lease have any impact on the CHRMAP

15. Other Information

Provide details of any other information that will support your Expression of Interest/.

Dear Shire of Cocos Keeling Islands

Letter of Support for Tidal Accents, Tenancy 5 Part Lot 18 Home Island Retail Centre

We write to express our support for the application of Tidal Accents to occupy the above premises. Since Tidal Accents was established, it has provided valuable service to the community, especially to the seniors of Home Island.

In the current times where everything can be ordered online, via the internet, our senior members find the “brick-and-mortar” presence provided by Tidal Accents to be both reassuring and comforting, and is better suited to our traditional values. With internet fraud being a such issue, the face-to-face service provided by Tidal Accents make customers feel safe and valued.

In addition, this service allows the not-so-tech-savvy customer to still be able to access various items that we would otherwise not be able to. Some of the products that we rely exclusively on Tidal Accents for, include:

- Min Kaffe Coffee
- Min Cha
- Fresh Care
- Yoko Yoko
- Ubat Saraf
- Cloverush
- Trendy and Traditional Malay/Muslim Clothing
- Wardah Cosmetics

We hope Tidal Accents will be given the opportunity to continue to provide this valuable service to the community.

Yours sincerely,



Darling Elat-Rasa

Senior Group Co-ordinator

Suka dan Duka Seniors Group

Shamroks
Supermarket

2nd January 2023

Dear Shire of Cocos Keeling Islands

Letter of Support – Tenancy 5 Part 18 Home Island Retail Centre, Cocos Keeling Islands

In accordance to "Annexure A" of SoCKI's Expression of Interest to Lease, I provide the following for your consideration.

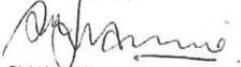
Tidal Accents was established in 2018, as a direct response to community needs. Prior to this, Home Island did have a small business offering limited clothing and Asian-based health products. The owners at the time decided they could no longer continue providing the service and this was evident through the neglect and lacklustre appeal of the store.

Since it's establishment, Tidal Accents have provided a convenient retail service for all the clothing, beauty and giftware needs of the community. As an operation under Shamroks Enterprises Pty Ltd, we carried out renovations to open and brighten up the space. We transformed what appeared to be a dark and dingy corner of the building, to a fresh and sophisticated space. With some tailored shop fitting ideas, we were able to maximise the use of the space to fit in more products, as well as create an inviting front for people to shop and visit comfortably.

We have strong connections with suppliers in Malaysia, catering to our community needs for Malaysian and Indonesian based products. With the introduction of Subtle Elegance, our event decorating arm, as well as catering and venue hire offered by Seafront Restaurant, we became a seamless amalgamation of services, providing a one-stop-shop for the community. Hence, when we had the initial discussion at the beginning of the Retail Centre's refurbishment, we requested an additional storage room, adjacent to the boutique to better respond to this growing demand.

The attached photos help to illustrate this further. I hope we will be able to continue to provide this service to the community.

Yours sincerely,



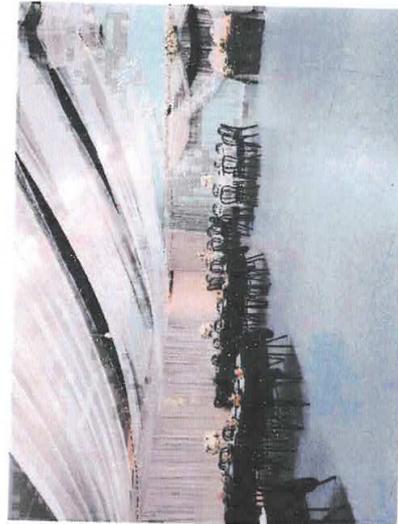
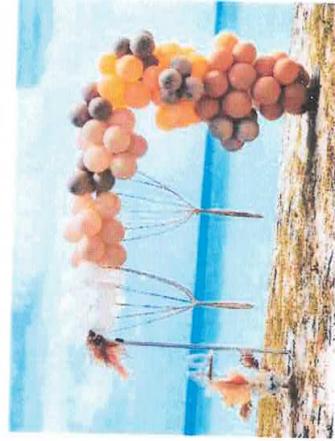
Siti Yaserie

Director

Shamroks Enterprises Pty Ltd



After:



Subtle Elegance: Store room required to provide event decorating services:





Expression of Interest to Lease

Part Lot 237 Home Island, Zamie Zaitu Centre Cocos (Keeling) Islands Tenancy 2

(Insert Tenancy details and address)

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLAND WA 6799

[REDACTED]

("the Shire")

Recitals

- A. The Shire is the Proprietor of the Land.
- B. The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.
- C. The Party set out in Item 1 of the Particulars ("**the Tenant**") hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3 **Error! Reference source not found.** of the Particulars ("**the Premises**") the Shire:
 1. on the terms and conditions set out in the Particulars; and
 2. subject to the Special Clauses set out in Item 13 of the Particulars.
- D. The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars ("**the Permitted Use**").
- E. If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 Details of Tenant

Tenant Name: M.A. Island
Carrier

[REDACTED]

Name of Trust: N/A

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

[REDACTED]

Telephone number:

[REDACTED]

Email Address

[REDACTED]



Item 2 Details of Guarantor

Guarantor Name:

Address:

Telephone number:

Email Address:

Item 3 (a) Land and Address

(b) Premises

Tenancy Number ** of the Building having an area of approximately *** square metres or thereabouts.

The whole of the Land and any Building situated thereon.

Item 4 (a) Permitted Use

(b) Trading Name

Item 5 Community Benefit and Supporting Information

In **Annexure "A"** provide:

- (i) an evidence-based response to demonstrate how the proposed service or activity will address the purpose of the 1979 Land Trust, 1984 Land Trust or where the property does not belong to either of the Land Trusts, Community Benefit generally including:
- Evidence of demand for the service or activity
 - Evidence that the proposed service or activity will effectively address the identified community need and is not duplicating an existing service or activity
 - Evidence of consultation with other organisations/agencies and/or the broader community to identify opportunities for collaboration
 - An implementation plan to demonstrate how the service or activity will become established and become sustainable
- (ii) A response to each issue and query set out in Annexure "A" along with any supporting documentation.

Item 6 Retail Shops Act Applicable to this Expression of Interest

No OR Yes (Tenant to confirm)

In the event that the Premises is "a retail shop" under the *Commercial Tenancy (Retail Shops) Agreements Act 1985 (WA)* ("**the Retail Shops Act**"), the requirements of and the relevant sections of the Retail Shops Act will apply.

Note: a lease will be a "Retail Shop Lease" where:



- *the business wholly or predominantly involves the sale of goods by retail; or*
- *is a business for dry cleaning, hairdressing, beauty therapy and treatments, shoe repair (which may include key cutting and engraving) or sale or rental of videos tapes, DVDs, electronic games and other similar amusements.*

Item 7 (a) Term

2 years ** (***) years from the Commencement Date and terminating on the day prior to the *** anniversary of the Commencement Date.

Notes:

- *The Shire's Leasing Policy provides for a maximum period of 10 years (including any Further Terms) except in special circumstances.*
- *A Term of at least 5 years (including Further Terms) must be given for a Retail Shop Lease.*

(b) Further Term(s)

** (***) years OR Not applicable 3 years option

(c) Commencement Date

** (***) days after the Handover Date. As soon as practical.

(d) Handover Date (What date is the Premises to be given to the Tenant?)

(e) Fit Out Period (How long will the Tenant have to do their Fit-out?)

Item 8 Rent

The Rent for the first year of the Term will be:

- (i) calculated at the rate of ***** DOLLARS (\$***.00) plus GST per annum :
- (ii) payable on the 1st day of each month during the Term, *by equal successive calendar monthly instalments* the first of such payment to be made on the Commencement Date.

Item 9 Rent Reviews

Date	Method of Review
On the anniversary of the commencement date in each year of the term	- CPI Review
On the commencement date of each further term	- Market Review
On the anniversary of the Commencement date during each year of the Further Term(s) except where stated above.	- CPI Review

Item 10 Operating Expenses and Other Costs

- (i) The Tenant will pay all Operating Expenses as set out in the Lease Documents including:



- (A) Rates and Taxes;
 - (B) insurances taken out by the Shire with respect to the Land;
 - (C) maintenance and repair costs (excluding capital and structural costs);
 - (D) gardening and landscaping costs;
 - (E) all costs, charges and fees relating to garbage and waste storage, removal and disposal of any kind; and
 - (F) property inspection and administration fees.
- (ii) The Tenant will pay all Utilities consumed in the Premises including electricity, water, grease traps, telephone, internet or data connection, gas or other utility or service and also including meter rentals and reading charges.
 - (iii) The Operating Expenses and Utilities will be payable in the proportion set out in the Lease or in accordance with the Retail Shops Act.

Item 11 (a) Bank Guarantee or Security Deposit

***** DOLLARS (\$***.00)

(b) Date Bank Guarantee or Security Deposit must be provided

By the earlier occurring of:

- (i) the day prior to the Commencement Date of the Lease; and
- (ii) the day prior to the day the Tenant take possession of the Premises.

Item 12 Tenant's Works

(a) Date for supply of Tenant's Works Plans to the Shire

The ** day of **** 20**

(a) Tenant's Works

The Tenant's works and fit out generally will be in accordance with the plans to be provided by the Tenant and approved by the Shire and signed by both parties for the purposes of identification.

Item 13 Special Clauses

(a) Not Binding

This Expression of Interest will not constitute a binding agreement on the parties save that:

- (i) the Council of the Shire formally accepts this Expression of Interest; and
- (ii) the parties will negotiate and enter into a written Lease ("**the Lease Documents**") in good faith taking into account the contents of this Expression of Interest.

(b) As Is

The Premises are provided "as is" except in the case of express agreement by the Shire.

Shire of Cocos (Keeling) Islands – Expression of Interest	Page 4 of 10
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(c) Lease Documents

If the Expression of Interest is approved and accepted by the Shire:

- (i) the Lease Documents will be prepared by the Shire generally in accordance with the provisions of this Expression of Interest and the special clause.
- (ii) The Tenant and the Shire will negotiate the general provisions, terms, covenants and conditions of the Lease Documents in good faith.
- (iii) The Shire may insist that the Lease Documents are signed prior to the Tenant taking possession of the Premises.

(d) Notices

Any notice:

- (i) must be in writing addressed to each party at its respective address shown in this Expression of Interest or to any other address specified by any party to the sender by notice;
- (ii) must be signed by the sender or an officer of, or under the common seal of, the sender (if a corporation) or in the case of the Shire by the Shire or by its solicitor or agent;
- (iii) is deemed to be given by the sender and received by the addressee:
 - (A) if by delivery in person, when delivered to the addressee;
 - (B) if by post, three (3) Business Days from and including the date of postage to the addressee; and
 - (C) if by email transmission at the time when the electronic communication becomes capable of being retrieved by the addressee at the designated electronic address OR when an electronic delivery receipt or read receipt is provided to the sender.

but if the delivery or receipt is on a day which is not a Business Day or is after 4.00 p.m. (addressee's time) it is deemed to be given at 9.00 a.m. on the succeeding Business Day; and

- (iv) can be relied upon by the addressee, and the addressee is not liable to any other person for any consequences of that reliance if the addressee believes it to be genuine, correct and authorised by the sender.

(e) Dispute Resolution

- (i) All disputes, questions or differences arising between the parties concerning this Deed will be negotiated in good faith between the parties.
- (ii) If the parties cannot mutually resolve the dispute, question or difference within 14 days then the matter will be referred to a single arbitrator mutually agreed upon by the parties.
- (iii) If they cannot agree upon an arbitrator then the dispute will be referred to two arbitrators, one to be appointed by each of them, or an umpire to be appointed by the arbitrators before proceeding with the reference.
- (iv) Any reference will be in accordance with the provisions of the *Commercial Arbitration Act 1985 (WA)* and each of them may instruct a legal practitioner to represent it in the proceedings.



(f) Jurisdiction

- (i) This Lease is governed by the Laws of Western Australia as applied by the *Cocos (Keeling) Islands Act 1955* and the *Cocos (Keeling) Islands Applied Laws Ordinance 1992*.
- (ii) The Parties irrevocably submit to the non-exclusive jurisdiction of the courts of the Western Australia.



Signing Page

Signed by the Tenant:

By signing this Expression of Interest the Tenant confirms:

- It has have read and understood the conditions of the *Shire of Cocos (Keeling) Islands Leasing Policy*;
- It has the required authorisation from the applying organisation to submit this Expression of Interest;
- The information provided in this document is true and correct at the time of submission.

Signed by
NAME OF PARTY

SIGNATURE

M.A ISLAND CARRIER

ORGANIZATION

OWNER

POSITION IN ORGANISATION

26/08/25

DATE

Annexure “A” – Community Benefit and Supporting Information

Tenant to provide relevant information including:

1. Strategic Documents

M.A. Island Carrier is a small business (husband and wife team) on Cocos (Keeling) Islands. We do not have a written strategic document; however, our business aligns with some of key points listed in Shire's strategies, plans and vision document – Community Strategic Plan 2022 – 2037.

When Cocos Co-op lost contract with Virgin Australia a few years ago, they ceased the service of transporting passengers' luggage between Home Island and Airport. This created issues for the visitors, residents and businesses particularly on Home Island.

We saw an opportunity to start a carrier service business to continue to provide this essential service. Since the start of our business, we have been working alongside with local businesses (Point E2 Community Strategic Plan), e.g. accommodation providers on Home Island to safely pick up and drop off their guests' luggage between their accommodations and Airport. We also provide Meet and Greet Service on behalf of the accommodation providers on Home Island. This allows them time to get the accommodations, meals etc. ready for their guests.

With the rising demands to our service, we also provide casual employment to Home Island residents helping with picking up and delivering freights. This aligns with Shire's strategic plan to provide local employment.

As a small business, we actively support and encourage community events that bring us together (Point S4 in Community Strategic Plan). We donate our service and/or goods to various community events organised by not-for-profitable community groups to help them raise funds. For example, we just did donation to Cocos Islands District High School 2025 School Fete. With PKPK, we not only donate cash or goods but also provide free carrier service to picking up and moving cargos.

2. Membership and participant numbers and projections

We currently are members of PKPK. As stated in Point 1, we provide an important carrier service between the two Islands to support other small business on Home Island e.g. accommodation providers. We also provide moving cargos between the two Islands for other government agencies and organisations including Cocos Islands District High School, IOT Health Services etc. as well as individual residents. Majority of the Home Island residents do not have vehicles on West Island or have access to vehicles. Moving cargos on the off the ferry can be physical. Our door-to-door service makes this hassle free for many residents.

3. The governance structure and processes of the organisation

Our business is a husband-and-wife team. We both are operators. Please see the enclosed copy of our business registration, which has details of ABN etc.

4. Proposed usage times of the property; historical and projected growth of the organisation

The proposed usage for the leased property will be:

- securely store our customers' cargos
- provide freezer service and space
- provide storage space for the Home Island residents and businesses who are restricted with storage space. For example, storing items related to a wedding or an event.
- as an office for our business



The proposed operating hours are 9:00am to 12:00am and 1:00pm to 5:00pm Mondays to Fridays. We are flexible on the weekends and public holidays to meet our customers' needs.

The current space of the property should be enough to cover any future growth.

5. Proposed spaces to be included in arrangement

We require exclusive use of the proposed space solely by our business.

6. Proposed usage available to the wider community and method to manage

As per our proposed opening hours, we believe that we will provide wider community access. People and businesses on Home Island can access to our service five days a week. People who work on West Island can still have access after work as well as on the weekends and public holidays by request. We will do our best to accommodate the customers' needs.

7. Financial position of Applicant with the Shire or other Organisations

We are long-term tenants renting a house from Shire of Cocos (Keeling) Islands. We have never missed our payment nor in debts with Shire. We also own a couple of buggies and pay motor vehicle registration to Shire.

8. Current and proposed fees and charges

The proposed fees and charges will be:

- \$9.5 per day for freezer usage.
- \$25 per day per box for standard bunnings storage box storage space usage.
- No more than two weeks' storage periods.

The prices are subject to reviews.

9. Property modifications

The property modifications that we would like to propose are:

- to replace the front door to a double door, ideally, an automatic one, which will make moving cargoes especially large ones easier without damaging customers' cargoes.
- to build a ramp at the front door, so we can use trolley to safely move large and heavy cargoes.
- to engage a licenced electrician to check the power points, power supplies etc. to ensure there are enough power for the freezers.

As a small business on a remote Island, we would like the Shire to fund the modifications fully if possible; however, we are open for negotiation should we be successful.

10. Organisation management structure

This does not apply on our business.

11. History of the Organisation (including any financial contributions)

This does not apply on our business.



12. Proposed sustainable practices

Our business mode is to use the existing ferry and Minti services to transport cargoes between two Islands for our customers. Our business itself does not create environment impact to our community nor require waste management plans.

13. Outcome based milestones

This is not applicable to our business.

14. Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Information (if applicable)

This is not applicable to our business.

15. Other Information

Due to the extreme remote location and limited freight services to Cocos, business and residents tend to store a lot of more household or business items. With many residents on Home Island living in one house with two or three generations, plus the harsh environment, a safe, clean and weather-proof storage space is always in high demand.

We believe there is an opportunity for us to expand our carrier services to storage space services as well.

15.2.6 APPLICATION FOR NEW LEASE - PART LOT 18 HOME ISLAND RETAIL CENTRE, TENANCY 2

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Home Island

ATTACHMENTS: 15.2.6.1. Attachment 1 - EOI Submission Part Lot 18 HI Retail Centre Tenancy 2 -CGA [↓](#)

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 give local public notice of Council’s intention to dispose of property by way of lease for Tenancy 2, Part Lot 18 Home Island Retail Centre, to Weekly Liedie trading as Cocos General Agency, and invite public submissions in accordance with section 3.58 of the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

The retail lease agreement between the Shire of Cocos (Keeling) Islands and Mr Weekly Liedie trading as Cocos General Agency for Tenancy 2, Part Lot 18 Home Island Retail Centre expired on 22 November 2025.

Since that time, the tenancy has continued under a holding-over arrangement.

To ensure transparency and compliance with legislative requirements, the Shire undertook a public Expression of Interest (EOI) process for the tenancy.

The EOI process resulted in one submission, being from the current tenant.

COMMENT

Cocos General Agency has operated retail businesses on Home Island for a number of years and currently occupies Tenancy 2 within the Home Island Retail Centre.

The business provides a range of retail goods, including general household items and electrical products, and also facilitates special orders for customers where required.

The proposal submitted through the Expression of Interest process seeks to continue operating the retail outlet from the existing premises.

Administration notes that the applicant manages the day-to-day operation of the business and employs local residents to assist with operations when required, supporting local economic participation.

As only one submission was received through the Expression of Interest process, Administration has reviewed the submission and is satisfied that the proposed use of the tenancy remains consistent with the intended purpose of the Home Island Retail Centre.

The proposed lease will provide continued retail services to the community while formalising the tenancy arrangements.

In accordance with the Commercial Tenancy (Retail Shops) Agreements Act 1985, the applicant has requested a lease term of two (2) years with further option periods of one (1) year, one (1) year and one (1) year.

Administration considers this lease structure appropriate for a small retail tenancy and consistent with similar commercial leasing arrangements within the Home Island Retail Centre.

POLICY AND LEGISLATION IMPLICATIONS

- Section 3.58, *Local Government Act 1995 (WA) (CKI)*
- *Commercial Tenancy (Retail Shops) Agreements Act 1985*

FINANCIAL IMPLICATIONS

Entering into formal lease agreements will generate ongoing revenue for the Shire. Lease conditions include:

- Current annual lease payment at \$4,7225.35
- Annual CPI review
- Market review at the commencement of any further lease term
- One-off lease preparation fee of \$275.00 per lease.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays may cause uncertainty for key stakeholders.	Moderate (8)	Progressing as quickly as possible while ensuring compliance.
Compliance	Leasing process may not align with legislative requirements.	Low (3)	Report follows legislative guidelines.
Property Use	Misuse of property for unintended purposes.	Low (3)	Annual property inspections to be conducted.

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

As Trustee of the 1979 Land Trust Deed, Council must ensure that land is managed in a manner that benefits the Home Island community.

Following completion of the Expression of Interest process, Administration recommends progressing the lease proposal for Tenancy 2, Part Lot 18 Home Island Retail Centre, to Mr Weekly Liedie trading

as Cocos General Agency, subject to the statutory public notice process required under section 3.58 of the *Local Government Act 1995 (WA) (CKI)*.

OFFICER RECOMMENDATION – ITEM NO 15.2.6

THAT COUNCIL, BY ABSOLUTE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED:

1. NOTES THAT AN EXPRESSION OF INTEREST PROCESS WAS UNDERTAKEN FOR TENANCY 2, PART LOT 18 HOME ISLAND RETAIL CENTRE.
2. NOTES THAT ONE SUBMISSION WAS RECEIVED THROUGH THE EXPRESSION OF INTEREST PROCESS.
3. ENDORSES MR WEEKLY LIEDIE TRADING AS COCOS GENERAL AGENCY AS THE PREFERRED PROPONENT FOR THE PROPOSED LEASE OF TENANCY 2, PART LOT 18 HOME ISLAND RETAIL CENTRE.
4. AUTHORISES THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, TO GIVE LOCAL PUBLIC NOTICE OF COUNCIL'S INTENTION TO DISPOSE OF PROPERTY BY WAY OF LEASE FOR TENANCY 2, PART LOT 18 HOME ISLAND RETAIL CENTRE TO WEEKLY LIEDIE TRADING AS COCOS GENERAL AGENCY AND TO INVITE PUBLIC SUBMISSIONS ON THE PROPOSED LEASE.
5. NOTES THAT THE PROPOSED LEASE IS INTENDED TO INCLUDE THE FOLLOWING KEY CONDITIONS:
 - a. LEASE TERM OF TWO (2) YEARS WITH FURTHER OPTION PERIODS OF ONE (1) YEAR, ONE (1) YEAR AND ONE (1) YEAR;
 - b. LEASE FEE DETERMINED IN ACCORDANCE WITH INDEPENDENT VALUATION;
 - c. ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW ON EACH ANNIVERSARY OF THE COMMENCEMENT DATE;
 - d. MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM; AND
 - e. ONE-OFF LEASE PREPARATION FEE OF \$275.
6. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO FINALISE THE LEASE DOCUMENTATION AND ENTER INTO THE LEASE AGREEMENT WITH WEEKLY LIEDIE TRADING AS COCOS GENERAL AGENCY, FOLLOWING COMPLETION OF THE PUBLIC NOTICE PERIOD, PROVIDED NO SUBMISSIONS ARE RECEIVED AND THE FINAL TERMS ARE SUBSTANTIALLY CONSISTENT WITH THE KEY TERMS OUTLINED ABOVE.
7. RESOLVES THAT IF SUBMISSIONS ARE RECEIVED DURING THE PUBLIC NOTICE PERIOD, THE MATTER BE RETURNED TO COUNCIL FOR CONSIDERATION.
8. RESOLVES THAT SHOULD THE PREFERRED PROPONENT WITHDRAW FROM THE PROPOSED LEASE PRIOR TO EXECUTION OF THE LEASE AGREEMENT, THE CHIEF EXECUTIVE OFFICER IS AUTHORISED TO DISCONTINUE THE PROPOSED DISPOSAL OF PROPERTY BY WAY OF LEASE AND REPORT BACK TO COUNCIL.
9. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND THE SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENTS.



Expression of Interest to Lease

Part Lot 18 HI Retail Centre Tenancy 2 Cocos (Keeling) Islands

(Insert Tenancy details and address)

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

[REDACTED]

("the Shire")

Recitals

- A. The Shire is the Proprietor of the Land.
- B. The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.
- C. The Party set out in Item 1 of the Particulars ("**the Tenant**") hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3 **Error! Reference source not found.** of the Particulars ("**the Premises**") the Shire:
 1. on the terms and conditions set out in the Particulars; and
 2. subject to the Special Clauses set out in Item 13 of the Particulars.
- D. The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars ("**the Permitted Use**").
- E. If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 Details of Tenant

Tenant Name: Weekly Liedie

ACN/ABN: [REDACTED]

Name of Trust:

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

Address: [REDACTED]

Telephone number:

Email Address: [REDACTED]

Item 2 Details of Guarantor

Guarantor Name:

Address:

Telephone number:

Email Address:

Item 3 (a) Land and Address

Part Lot 18 Home Island

(b) Premises

Tenancy Number 2 of the Building having an area of approximately 48 square metres or thereabouts.

The whole of the Land and any Building situated thereon.

Item 4 (a) Permitted Use

Operate retail outlet commonly known as Cocos General Agency.

(b) Trading Name

Cocos General Agency

Item 5 Community Benefit and Supporting Information

In Annexure "A" provide:

- (i) an evidence-based response to demonstrate how the proposed service or activity will address the purpose of the 1979 Land Trust, 1984 Land Trust or where the property does not belong to either of the Land Trusts, Community Benefit generally including:
 - Evidence of demand for the service or activity
 - Evidence that the proposed service or activity will effectively address the identified community need and is not duplicating an existing service or activity
 - Evidence of consultation with other organisations/agencies and/or the broader community to identify opportunities for collaboration
 - An implementation plan to demonstrate how the service or activity will become established and become sustainable
- (ii) A response to each issue and query set out in Annexure "A" along with any supporting documentation.

Item 6 Retail Shops Act Applicable to this Expression of Interest

Yes

In the event that the Premises is "a retail shop" under the *Commercial Tenancy (Retail Shops) Agreements Act 1985 (WA)* ("**the Retail Shops Act**"), the requirements of and the relevant sections of the Retail Shops Act will apply.

Note: a lease will be a "Retail Shop Lease" where:

15.3 TRUSTS FINANCE

Nil

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

**17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE
PUBLIC**

18 CLOSE OF MEETING