

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council

Wednesday, 29 July 2026

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

Date: Wednesday, 29 July 2026

Time: 4:00 PM

Location: Council Chambers

Shire Administration

Building Lot 256 Jalan Bunga Melati

Home Island

Matthew Scott

Chief Executive Officer

Disclaimer

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

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

Order Of Business

1	Opening/Announcements of visitors.....	6
2	Attendance/Apologies/Leave of Absence.....	6
3	Responses to Previous Public Questions Taken on Notice.....	6
4	Public Questions Time	6
5	Leave of Absence	7
5.1	Approved Leave of Absence (Previously Approved)	7
	Councillor	7
	Date of Leave.....	7
	Approved by Council.....	7
5.2	Application for Leave of Absence.....	7
6	Petitions, Deputations and Presentations	7
	Nil	
7	Confirmation of Minutes of Previous Meetings.....	7
8	Announcements by the Presiding Member and Councillors	156
	Nil	
9	Declaration of Interest.....	156
10.1	Chief Executive Officer	156
	10.1.1 Cocos (Keeling) Island Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) - Independent Review.....	156
10.2	Governance, Risk and Planning	167
	10.2.1 Attendance at the WALGA Local Government Convention 2026.....	167
10.3	Finance and Corporate Services	172
	10.3.1 Monthly Financial Report - June 2026.....	172
	10.3.2 Schedule of Accounts Paid - June 2026.....	193
10.4	Infrastructure	201
	10.4.1 Infrastructure Monthly Report - June 2026.....	201
	10.4.2 Purchase of Elevated Work Platform (EWP), Container Forklifts, Plant Shelter Dome and Hoist.....	208
10.5	Community Development	212
	10.5.1 Community Development Report - July 2026.....	212
11	Minutes to be Received.....	216
	Nil	
12	Elected Members Motions of Which Previous Notice Has Been Given	216
	Nil	
13	Motions Without Notice With Leave of Council	216

14	Matters Behind Closed Doors.....	216
14.1	CEO Probationary Review	216
14.2	Community Funding Program.....	216
15	Matters Relating to the Land Trusts.....	217
15.1	Trusts Administration	217
	Nil	
15.2	Trusts Leases.....	218
15.2.1	Application for New Lease - Tenancy 5 at Part Lot 225 and 227 Home Island, Community Resource Centre	218
15.3	Trusts Finance	235
	Nil	
16	New Business of an Urgent Nature Introduced by Decision of Meeting (Late Items)	235
17	Decisions made while Meeting was Closed to the Public.....	235
18	Close of Meeting	235

- 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

Ordinary Council Meeting - 17 June 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 JUNE 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 17 June 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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3	Responses to Previous Public Questions Taken on Notice.....	6
4	Public Questions Time	7
5	Leave of Absence	7
5.1	Approved Leave of Absence (Previously Approved)	7
5.2	Application for Leave of Absence.....	7
6	Petitions, Deputations and Presentations	8
	Nil	
7	Confirmation of Minutes of Previous Meetings.....	8
8	Announcements by the Presiding Member and Councillors	8
	Nil	
9	Declaration of Interest.....	8
10	Reports from Committees and Officers.....	9
10.1	Chief Executive Officer	9
10.1.1	Telecommunications and Digital Connectivity Strategy 2045	9
10.2	Governance, Risk and Planning	16
10.2.1	Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031	16
10.3	Finance and Corporate Services.....	35
10.3.1	Budget 2026/2027	35
10.3.2	Monthly Financial Report - May 2026.....	76
10.3.3	SCHEDULED OF ACCOUNTS PAID MAY 2026	97
10.4	Infrastructure	106
10.4.1	Infrastructure Monthly Report - May 2026.....	106
10.5	Community Development	111
10.5.1	Community Development Report - June 2026.....	111
11	Minutes to be Received.....	115
	Nil	
12	Elected Members Motions of Which Previous Notice Has Been Given	115
	Nil	
13	Motions Without Notice With Leave of Council	115
14	Matters Behind Closed Doors.....	115
14.1	Community Funding Programs - Applications.....	115
15	Matters Relating to the Land Trusts.....	118

15.1	Trusts Administration	118
	Nil	
15.2	Trusts Leases	118
	Nil	
15.3	Trusts Finance	118
	Nil	
16	New Business of an Urgent Nature Introduced by Decision of Meeting (Late Items)	118
17	Close of Meeting	118

1 Opening/Announcements of visitors

The Presiding Member declared the meeting open at 4:04pm and welcomes Councillors, Officers and Members of the Public.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr Isa Minkom

Deputy President: Cr Ayesha Young

Councillors: Cr Azah Badlu
Cr Levi Fowler
Cr Signa Knight
Cr Tony Lacy
Cr Osman Sloan

Officers: Matthew Scott, Chief Executive Officer
Ibrahim Macrae, Manager Governance, Risk and Planning
David Tombs, Manager Finance and Corporate Services
David Basil, Manager Infrastructure
, Sofiya Aindil, Governance Administration Officer (Minute Officer)

Guests: Nil

Public: 1

Apologies: Nil

Approved Leave of Absence: Nil

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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

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

Disability Access to Public Toilets

Question 1: Could the door handles on the public toilets be replaced to comply with disability access standards?

CEO Response: *The Shire will investigate the current hardware on the public toilets and look into replacing the door handles to ensure full compliance with disability access standards.*

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

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 20 May 2026

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 20 MAY 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

RESOLUTION OCM/26/055

MOVED: CR A YOUNG

SECONDED: CR T LACY

THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING OF 20 MAY 2026 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 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, 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
Cr Minkom	14.1	Financial	One of the applicant is Cr Minkom's son.
Cr Fowler	10.1.1	Impartiality	Cr Fowler provides telecommunications services to the Shire under contract.

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

Cr Fowler declared an impartiality interest in item 10.1.1 (Telecommunications and Digital Connectivity Strategy 2045). The nature of the interest is that Cr Fowler provides telecommunications services within the Shire. Cr Fowler indicated that he will not be putting in a submission regarding the Telecommunications and Digital Connectivity Strategy 2045. Cr Fowler remained in the chambers, participated in the debate, and voted on the matter.

10.1.1 TELECOMMUNICATIONS AND DIGITAL CONNECTIVITY STRATEGY 2045

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

The proposal follows recent Council briefings held during preparation of the 2026/27 Annual Budget, where Elected Members expressed a desire to progress a long-standing objective of providing a tangible community benefit from .CC Top Level Domain revenues. One of the initiatives discussed

was the potential provision of free or substantially subsidised internet services to residents and businesses across the Cocos (Keeling) Islands.

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

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

BACKGROUND

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

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

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

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

The discussion also highlighted the need to better understand:

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

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

As these discussions occurred after the 2026/27 Annual Budget had been substantially completed, Administration considered it preferable to prepare a separate report seeking funding for a comprehensive telecommunications review, rather than making further significant amendments to the draft budget documentation.

COMMENTS

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

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

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

The proposed scope of works includes:

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

Section 6.8 – Expenditure from municipal funds.

Section 6.11 – Establishment and use of reserve funds.

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

FINANCIAL IMPLICATIONS

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

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

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

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

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Future telecommunications investment decisions are made without adequate evidence	Moderate	Independent business case and strategy
Reputation	Community expectations regarding free internet services exceed what is financially achievable	Moderate	Community consultation and transparent options assessment
Compliance	Future procurement decisions may be challenged if not supported by an	Moderate	Independent review and market sounding

	independent review		
Fraud	Existing telecommunications services may not meet future community needs	Moderate	Long-term strategy and future demand modelling

Risk Matrix

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

CONSULTATION

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

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

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

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

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

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

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

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

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

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

RESOLUTION OCM/26/056

MOVED: CR A BADLU

SECONDED: CRT LACY

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. **NOTES COUNCIL'S PREVIOUS DISCUSSIONS REGARDING THE UTILISATION OF .CC TOP LEVEL DOMAIN REVENUE TO DELIVER TANGIBLE AND ENDURING BENEFITS TO THE COCOS (KEELING) ISLANDS COMMUNITY.**
2. **APPROVES THE DEVELOPMENT OF A TELECOMMUNICATIONS AND DIGITAL CONNECTIVITY STRATEGY 2045 AND UNIVERSAL COMMUNITY CONNECTIVITY BUSINESS CASE.**

- 3. APPROVES THE TRANSFER OF \$150,000 FROM THE INFORMATION TECHNOLOGY AND COMMUNICATIONS RESERVE TO FUND THE ENGAGEMENT OF A SUITABLY QUALIFIED TELECOMMUNICATIONS CONSULTANT.**
- 4. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO UNDERTAKE A PROCUREMENT PROCESS FOR THE ENGAGEMENT OF A SUITABLY QUALIFIED CONSULTANT IN ACCORDANCE WITH THE SHIRE'S PROCUREMENT REQUIREMENTS.**
- 5. REQUESTS THE CHIEF EXECUTIVE OFFICER PROVIDE PERIODIC PROGRESS REPORTS TO COUNCIL DURING THE PROJECT AND A FURTHER REPORT UPON COMPLETION OF THE REVIEW OUTLINING THE CONSULTANT'S FINDINGS, RECOMMENDATIONS AND POTENTIAL IMPLEMENTATION OPTIONS.**

THE MOTION WAS PUT AND DECLARED CARRIED 7/0 BY ABSOLUTE MAJORITY

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

10.2 GOVERNANCE, RISK AND PLANNING

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

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

Under Part 5 of the Act, each local government is required to develop a local public health plan that is consistent with the State Public Health Plan. This requirement became mandatory from 4 June 2024,

strengthening the focus on structured and consistent public health planning across all local government areas. The State Public Health Plan 2025–2030 is required to be published by the Chief Health Officer by June 2025, with all local governments required to have their own compliant plans in place by June 2026.

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

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

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

COMMENTS

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

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

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

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION OCM/26/057

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

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

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL



SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN

2026 – 2031

Consultation Draft Strategy



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

Table of Contents

Message from the Shire President

Executive Summary

1.0 Introduction

2.0 Health and Wellbeing in the Indian Ocean Territory

3.0 Developing the Shire's Public Health Plan

4.0 The Shire's Role in Public Health and Wellbeing

5.0 Links to the Shire's Community and Business Plans

6.0 Strategies and Pillars

7.0 Strategies / Action Plan Matrix

8.0 Evaluation, Monitoring & References

Message from the Shire President

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

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

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

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

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

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

Executive Summary

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

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

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

- Promoting the localised cultivation and consumption of healthy food.

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

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

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

1.0 Introduction

1.1 What is Public Health?

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

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

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

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

1.2 Objectives

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

2.0 Health and Wellbeing in the Indian Ocean Territory

2.1 Self-Reported Risk Factors

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

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

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

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

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

2.2 Socioeconomic Index for Areas (SEIFA)

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

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

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

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

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

3.0 Developing the Shire's Public Health Plan

Public health delivery operates across three core functional components:

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

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

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

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

3.1 Consultation Framework

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

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

3.2 Priority Setting

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

4.0 The Shire's Role in Public Health and Wellbeing

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

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

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

5.0 Links to the Shire's Community and Business Plans

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

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

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

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

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

6.0 Strategies and Pillars

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

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

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

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

7.0 Strategies / Action Plan Matrix

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

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

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

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

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

8.0 Evaluation, Monitoring & References

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

References

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

Strategic Implementation Notes

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

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 BUDGET 2026/2027

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

Key Points

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

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

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

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

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

Capital Budget

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

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

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

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

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

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

Fees and Charges

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

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

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

Budget Variations and Materiality Thresholds

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

POLICY AND LEGISLATION IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

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

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

3. PURSUANT TO THE PROVISIONS OF THE *WASTE AVOIDANCE AND RESOURCE RECOVERY ACT 2007* PART 6, DIVISION 3, SECTION 67:
 - A) LEVY A WEEKLY CHARGE OF \$650 IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY; AND
 - B) APPLY A WEEKLY PENSIONER DISCOUNT RATE IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY OF \$415 FOR A SINGLE PENSION HOUSEHOLD AND \$435 FOR A COUPLE PENSION HOUSEHOLD; AND
 - C) LEVY A MINIMUM WEEKLY CHARGE OF \$3,260 IN RESPECT OF THE REMOVAL OF THE CONTENTS ON ONE 240L REFUSE BIN FROM A COMMERCIAL AND/OR PUBLIC AGENCY PROPERTYNOTING THAT ADDITIONAL BINS WILL RESULT IN ADDITIONAL CHARGES.
4. RATES INSTALMENTS
ENDORSE THE DUE DATES FOR PAYMENTS OF INSTALMENT OPTIONS AS:
 - A) A ONE (1) INSTALMENT OPTION – FRIDAY 25 SEPTEMBER 2026
 - B) FOUR (4) INSTALMENTS OPTION:
FIRST INSTALMENT: FRIDAY 25 SEPTEMBER 2026
SECOND INSTALMENT: FRIDAY 11 DECEMBER 2026
THIRD INSTALMENT: FRIDAY 19 FEBRUARY 2027
FOURTH INSTALMENT: MONDAY 26 APRIL 2027

5. INSTALMENT ADMINISTRATION FEE

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

6. INSTALMENT INTEREST

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

7. PENALTY INTEREST

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

8. ELECTED MEMBERS FEES AND ALLOWANCES

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

9. FEES AND CHARGES

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

10. MATERIAL VARIANCES FOR 2026/27 FINANCIAL YEAR

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

- A. 10%; OR
- B. \$50,000

RESOLUTION OCM/26/058**MOVED: CR FOWLER****SECONDED: CR A BADLU****THAT COUNCIL, BY ABSOLUTE MAJORITY:**

- 1. PURSUANT TO SECTION 6.2 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND PART 3 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT THE 2026/27 BUDGET, INCLUDING THE STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE, STATEMENT OF CASH FLOWS, STATEMENT OF FINANCIAL ACTIVITY, SUPPORTING NOTES TO AND FORMING PART OF THE STATUTORY BUDGET, CAPITAL EXPENDITURE AND TRANSFERS TO/FROM RESERVE FUNDS FOR THE YEAR ENDING 30 JUNE 2027 AS DETAILED IN ATTACHMENT 10.3.1.1.**

2. PURSUANT TO SECTIONS 6.32, 6.34, 6.35, 6.37 AND 6.38 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)* AND REGULATION 54 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RESOLVES TO ADOPT THE 2026/27 GENERAL RATE AND MINIMUM PAYMENT FOR THE SHIRE OF COCOS (KEELING) ISLANDS AS FOLLOWS:

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

3. PURSUANT TO THE PROVISIONS OF THE *WASTE AVOIDANCE AND RESOURCE RECOVERY ACT 2007* PART 6, DIVISION 3, SECTION 67:

- A) LEVY AN ANNUAL CHARGE OF \$650 IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY; AND
- B) APPLY AN ANNUAL PENSIONER DISCOUNT RATE IN RESPECT OF THE REMOVAL OF THE CONTENTS OF ONE 240L REFUSE BIN FROM A RESIDENTIAL PROPERTY OF \$415 FOR A SINGLE PENSION HOUSEHOLD AND \$435 FOR A COUPLE PENSION HOUSEHOLD; AND
- C) LEVY A MINIMUM ANNUAL CHARGE OF \$3,260 IN RESPECT OF THE REMOVAL OF THE CONTENTS ON ONE 240L REFUSE BIN FROM A COMMERCIAL AND/OR PUBLIC AGENCY PROPERTY NOTING THAT ADDITIONAL BINS WILL RESULT IN ADDITIONAL CHARGES.

4. RATES INSTALMENTS

ENDORSE THE DUE DATES FOR PAYMENTS OF INSTALMENT OPTIONS AS:

- A) A ONE (1) INSTALMENT OPTION – FRIDAY 25 SEPTEMBER 2026

- B) FOUR (4) INSTALMENTS OPTION:

FIRST INSTALMENT: FRIDAY 25 SEPTEMBER 2026

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5. INSTALMENT ADMINISTRATION FEE

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

6. INSTALMENT INTEREST

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

7. PENALTY INTEREST

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

8. ELECTED MEMBERS FEES AND ALLOWANCES

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

9. FEES AND CHARGES

PURSUANT TO SECTION 6.16 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, ADOPTS THE FEES AND CHARGES SET OUT IN ATTACHMENT 10.3.1.2 AND 10.3.1.3 AS AMENDED FOR AN INCREASE IN BUILDING PERMIT FEES FROM \$110 TO \$121 TO TAKE EFFECT 1 JULY 2026.

10. MATERIAL VARIANCES FOR 2026/27 FINANCIAL YEAR

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

A. 10%; OR

B. \$50,000

THE MOTION WAS PUT AND DECLARED CARRIED 7/0 BY ABSOLUTE MAJORITY

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

Reason for Amendment: *The Shire received amended building permit fee advice from the Department of Local Government, Industry Regulations and Safety on Friday, 12 June 2026, indicating that the building fee will increase from \$110 to \$121, effective 1 July 2026. A minor typographical error was also corrected in point 3 (Weekly to Annual).*

**SHIRE OF COCOS (KEELING) ISLANDS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

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

SHIRE'S VISION

Working together to advance our islands

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

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

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

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

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

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 534,131	\$ 523,461	\$ 509,516
Rates excluding general rates	2(a)	31,720	29,800	29,800
Grants, subsidies and contributions		6,329,249	5,728,537	5,481,923
Fees and charges	13	768,796	733,000	1,095,796
Interest revenue	9(a)	420,000	405,650	320,000
Other revenue		5,528,000	5,446,157	4,128,000
Profit on asset disposals	5	0	0	0

		13,611,896	12,866,605	11,565,035
Expenditure from operating activities				
Employee costs		(5,059,068)	(3,808,716)	(4,439,210)
Materials and contracts		(3,446,092)	(1,899,545)	(3,463,550)
Utility charges		(289,787)	(217,919)	(69,787)
Depreciation	6	(1,965,875)	(1,748,076)	(1,505,875)
Finance costs	9(c)	(500)	(825)	(500)
Insurance		(190,324)	(141,466)	(190,324)
Other expenditure		(1,301,021)	(725,000)	(1,001,021)
Loss on asset disposals	5	0	0	0

Non cash amounts excluded from operating activities	3(c)	1,931,659	1,762,116	1,471,519
Amount attributable to operating activities		3,290,888	6,087,173	2,366,287

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		500,000	750,000	750,000
Proceeds from disposal of property, plant and equipment	5(a)	0	30,000	30,000
		500,000	780,000	780,000

Outflows from investing activities

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

Amount attributable to investing activities		(4,610,114)	(323,285)	(2,298,917)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	5,476,385	2,139,415	3,967,534
		5,476,385	2,139,415	3,967,534

Outflows from financing activities

Payments for principal portion of lease liabilities	7	(12,908)	(12,908)	(12,908)
Transfers to reserve accounts	8(a)	(10,258,043)	(4,601,899)	(6,347,078)
		(10,270,951)	(4,614,807)	(6,359,986)

Amount attributable to financing activities		(4,794,566)	(2,475,392)	(2,392,452)
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MOVEMENT IN SURPLUS OR DEFICIT

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

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

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

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Cocos (Keeling) Islands which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

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

(ii) Differential Minimum Payment

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

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

(f) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Other assets
Other assets

Less: current liabilities

Trade and other payables
Lease liabilities
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

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

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

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

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

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

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

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget								2025/26 Actual								2025/26 Budget							
	Additions	In-kind	Disposals -	Transfer to non-	Disposals -	Disposals -	Disposals -		Additions	In-kind	Disposals -	Transfer to non-	Disposals -	Disposals -	Disposals -		Additions	In-kind	Disposals -	Transfer to non-	Disposals -	Disposals -	Disposals -	
	\$	\$	Net Book	current assets	Sale	Disposals -	Disposals -		\$	\$	Net Book	current assets	Sale	Disposals -	Disposals -		\$	\$	Net Book	current assets	Sale	Disposals -	Disposals -	
			Value	classified as	Proceeds	Profit	Loss				Value	classified as	Proceeds	Profit	Loss				Value	classified as	Proceeds	Profit	Loss	
				held for sale								held for sale								held for sale				
(a) Property, Plant and Equipment																								
Buildings - non-specialised	437,186	0	0	0	0	0	0	0	145,352	0	0	0	0	0	0	0	511,789	0	0	0	0	0	0	0
Furniture and equipment	50,000	0	0	0	0	0	0	0	157,586	0	0	0	0	0	0	0	7,688	0	0	0	0	0	0	0
Plant and equipment	2,848,792	0	0	0	0	0	0	0	654,492	0	(30,000)	0	30,000	0	0	0	863,690	0	(30,000)	0	30,000	0	0	0
Total	3,335,978	0	0	0	0	0	0	0	957,430	0	(30,000)	0	30,000	0	0	0	1,383,077	0	(30,000)	0	30,000	0	0	0
(b) Infrastructure																								
Infrastructure - roads	1,216,636	0	0	0	0	0	0	0	145,855	0	0	0	0	0	0	0	1,214,920	0	0	0	0	0	0	0
Other infrastructure	557,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	402,500	0	0	0	0	0	0	0
Total	1,774,136	0	0	0	0	0	0	0	145,855	0	0	0	0	0	0	0	1,617,420	0	0	0	0	0	0	0
(c) Intangible Assets																								
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78,400	0	0	0	0	0	0	0
Total	5,110,114	0	0	0	0	0	0	0	1,103,285	0	(30,000)	0	30,000	0	0	0	3,078,917	0	(30,000)	0	30,000	0	0	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

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

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
526,667	506,667	470,975
54,799	52,000	42,946
894,743	734,743	541,791
182,000	172,000	165,091
294,333	269,333	272,182
12,000	12,000	11,890
1,333	1,333	1,000
1,965,875	1,748,076	1,505,875
45,000	40,000	15,496
6,667	6,667	6,951
20,409	17,409	15,282
58,000	48,000	47,518
108,333	93,333	94,699
335,000	300,000	311,899
373,000	328,000	341,124
159,000	144,000	100,122
860,466	770,667	572,784
1,965,875	1,748,076	1,505,875

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

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

7 LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	- to be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	- to be used for the purchase of major plant.
(c) Building Reserve	Ongoing	- to be used for the construction of Council buildings.
(d) Furniture and equipment reserve	Ongoing	- to be used for the purchase of furniture and office equipment.
(e) Self insurance reserve	Ongoing	- to be used to ensure that Council has sufficient cover on all insurance policies
(f) Community reserve	Ongoing	- to be used for the development of Home Island facilities and infrastructure.
(g) Climate adaption reserve	Ongoing	- to be used for the purpose of providing for the needs of climate adaptation in the future.
(h) Land Trust Administration Reserve	Ongoing	- to be used to provide funds for the future administration and winding-up of the 1979 and 1984 Land Trusts
(i) Waste management Reserve	Ongoing	- to be used to restrict bin collection and transfer station gate fees to fund waste management operating and capital costs
(j) IT & Communications Reserve	Ongoing	- to be used to restrict .cc income to fund Shire ICT costs and other community improvement initiatives.
(k) Infrastructure Reserve	Ongoing	- to be used for use towards future Shire infrastructure projects

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Investments	410,000	395,650	311,000
Other interest revenue	10,000	10,000	9,000
	420,000	405,650	320,000

The net result includes as expenses

(b) Auditors remuneration

Audit services	78,200	90,000	77,500
Other services	13,250	7,500	13,250
	91,450	97,500	90,750

(c) Interest expenses (finance costs)

Interest on lease liabilities (refer Note 7)	500	825	500
	500	825	500

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

10. COUNCIL MEMBERS REMUNERATION

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

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

11. LAND TRUSTS

STATEMENTS OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

1979 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges
Other revenue

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance

Non-cash amounts excluded from operating activities
Amount attributable to operating activities

INVESTING ACTIVITIES

Outflows from investing activities

Payments for property, plant and equipment

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities

Amount attributable to investing activities

Surplus or deficit at the end of the financial year -

NET CONTRIBUTION TO/ (FROM) SHIRE

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
520,000	500,000	538,000
108,000	105,000	102,500
628,000	605,000	640,500
(265,000)	(240,000)	(210,000)
(625,000)	(600,000)	(600,000)
(15,000)	(10,000)	(69,000)
(1,700,000)	(1,700,000)	(1,700,000)
(320,000)	(312,000)	(317,000)
(2,925,000)	(2,862,000)	(2,896,000)
1,700,000	1,700,000	1,700,000
(597,000)	(557,000)	(555,500)
(250,000)	0	(250,000)
(250,000)	0	(250,000)
0	0	0
(597,000)	(557,000)	(555,500)
(250,000)	0	(250,000)
(847,000)	(557,000)	(805,500)

1984 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
145,000	135,000	152,500
145,000	135,000	152,500
(95,000)	(90,000)	(78,000)
(110,000)	(97,000)	(51,500)
(7,500)	(7,300)	(7,300)
(265,000)	(267,000)	(267,000)
(27,000)	(26,000)	(47,500)
(504,500)	(487,300)	(451,300)
265,000	267,000	267,000
(94,500)	(85,300)	(31,800)

| 20

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

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

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

13 FEES AND CHARGES

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

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

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

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

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

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

	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
All Shire Services					
Administration					
	Freedom of Information Act 1992 - Application fee under section 12(1)(e) for an application for non-personal information.		Yes	Fee set by other Authority	\$30.00
	Freedom of Information Act 1992 - Charge for time taken by staff dealing with the application (per hour, or pro rata for a part of an hour).	Per hour.	Yes	Fee set by other Authority	\$30.00
	Charge for time taken by staff photocopying for Freedom of Information applications per hour, or pro rata for a part of an hour of staff time.	Per hour.	Yes	Fee set by other Authority	\$30.00
	Charge per copy for photocopying documentation in response to a Freedom of Information application.	Per A4 page.	Yes	Fee set by other Authority	\$0.20
	Charge for delivery, packaging and postage Freedom of Application response.	Actual cost of postage.	Yes	Fee set by other Authority	Actual cost
Rating Services					
Rating Services					
	Property Listing / Rate Book	No charge for inspection at local government office.	No	Subsidised Price	No charge
	Property Listing / Rate Book	Other than by inspection at local government office (1 property).	No	Full Cost Recovery	\$50.00
	Property Listing / Rate Book	Other than by inspection at local government office (for 5 or more properties).	No	Full Cost Recovery	\$90.00
	Landgate Queries - EAS Cocos/Orders & Requisitions	through Landgate	No	Full Cost Recovery	\$45.00
	Landgate Queries - EAS Cocos/Rates Only	through Landgate	No	Full Cost Recovery	\$45.00
	Landgate Queries - EAS Cocos/Rates, Orders & Requisitions	through Landgate	No	Full Cost Recovery	\$90.00
	Administration fee on rates instalments payment option	4 instalments	No	Limits set in Act	\$15.00
	Instalment Option - Interest	Local Government (Financial Management) Regulations 1996 r67	No	Limits set in Act	5.50%
	Late Payment Penalty Interest	Local Government (Financial Management) Regulations 1996 r68	No	Limits set in Act	7.00%
Finance & Administration					
Publications					
	Annual Report		No		available on website
	ASDO 40th Anniversary Book	per book	No		\$30.00
Lease Administration Fees					
	New Lease Preparation Fee.		No	Full Cost Recovery	\$280.00
	Deed of Variation.		No	Full Cost Recovery	\$280.00
	Deed of Assignment.		No	Full Cost Recovery	\$280.00
	Deed of Sub-Lease.		No	Full Cost Recovery	\$280.00
	Landgate valuation fees.		No	Subsidised Price	50% Actual cost
	Legal fees.		No	Full Cost Recovery	Actual cost
	Lease customisation.		No	Full Cost Recovery	Actual cost
	Easement and other documents.		No	Full Cost Recovery	Actual cost
	Caveat lodgement and withdrawal.		No	Full Cost Recovery	Actual cost
	Retail Lease SAT Lodgement Fee	* if applicable	Yes	Full Cost Recovery	Actual cost
Housing Rental and Other Charges					
	Kampong Housing Rental - Home Island				
	Two bedroom	per week	No	Subsidised Price	\$305.00
	Three bedroom	per week	No	Subsidised Price	\$316.00
	Four bedroom	per week	No	Subsidised Price	\$329.00
	Pensioner Discounted Single - Kampong Rental	per week * Conditions apply Dependant on Household income	No	Subsidised Price	As per Department of Communities Housing Policy - 25% of Pension
	Pensioner Discounted Couple - Kampong Rental	per week * Conditions apply Dependant on Household income	No	Subsidised Price	As per Department of Communities Housing Policy - 25% of Pension
	Bungalow Housing	per week	No	Subsidised Price	\$316.00
	Lot 202 & 204 - Houses	per week	No	Subsidised Price	\$428.00
	Kampong lease insurance contribution	annual charge payable in two instalments	No	Subsidised Price	50% of cost
	Other rental contributions		No	Full Cost Recovery	per individual agreement
Container Park Site Rent					
	Non-powered site	per week (minimum)	No	Market Price	\$35.00
		per annum	No	Market Price	\$1,035.00
	Powered site	per week (minimum)	No	Market Price	\$52.00
		per annum	No	Market Price	\$2,580.00
	Non-powered site - Cocos Island P&C Association		No	Subsidised Price	No Charge

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

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

	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
Private works					
Professional Fees					
	Professional Advice (Expert Witness Statement, Reports etc.), Manager/Coordinator admin fees applicable on Works & Services jobs >\$10,000.				
	Chief Executive Officer	Per hour	No	Market Price	\$250.00
	Manager / Coordinator	Per hour	No	Market Price	\$200.00
	Officer	Per hour	No	Market Price	\$100.00
	Translation Services	Per hour	No	Market Price	\$100.00
* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday & After Hours x1.5, Sunday x2)					
Works & Services					
	Major Private Works >\$20,000.	works to be contracted	No	Market Price	to be quoted
Sand and Coral					
	Sand - delivered to West Island	Per m3	No	Market Price	\$160.00
	Sand - delivered to Home Island	Per m3	No	Market Price	\$125.00
Minimum charge 1 m3					
Excavation Permit - Road Crossing					
	Reinstatement of road	Bitumen - \$/m2	No	Full Cost Recovery	\$350.00
		Paving - \$/m2	No	Full Cost Recovery	\$375.00
		Gravel - \$/m2	No	Full Cost Recovery	\$110.00
Labour					
	General Labourer	Per hour	No	Market Price	\$90.00
	Mechanic	Per hour	No	Market Price	\$120.00
	Carpenter	Per hour	No	Market Price	\$110.00
	Plumber	Per hour - Home Island Only	No	Market Price	\$110.00
	Coxswain	Per hour	No	Market Price	\$120.00
	Ranger - Pest Control (Rat Baiting / Other)	Per hour	No	Market Price	\$100.00
	Materials		No	Market Price	cost + 10%
	Camping Allowance	payable where overnight camping required	No	Full Cost Recovery	
	Travel Allowance	payable where overnight travel required	No	Full Cost Recovery	Per ATO - Reasonable Travel and Meal Allowance rates
* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday & After Hours x1.5, Sunday x2)					
** Availability of Shire plant and labour for private works is at the discretion of the Shire's Manager Infrastructure and/or CEO					
Plant & equipment hire					
Wet Hire					
	Excavator - Komatsu PC220LC or PC200	Per hour with operator	No	Full Cost Recovery	\$380.00
	Grader - Case876	Per hour with operator	No	Full Cost Recovery	\$325.00
	Roller	Per hour with operator	No	Full Cost Recovery	\$300.00
	Loader - Home Island - Hyundai HL740	Per hour with operator	No	Full Cost Recovery	\$300.00
	Loader - West Island - Hyundai HL757	Per hour with operator	No	Full Cost Recovery	\$320.00
	Tractor - large, includes attachments	Per hour with operator	No	Full Cost Recovery	\$255.00
	Skid Steer Loader/ Bobcat	Per hour with operator	No	Full Cost Recovery	\$185.00
	Mini Excavator - 2.5T	Per hour with operator	No	Full Cost Recovery	\$200.00
	Mini Excavator - 5T	Per hour with operator	No	Full Cost Recovery	\$235.00
	Genie Work Platform - Home Island	Per hour with operator	No	Full Cost Recovery	\$195.00
	Tipper Truck - West Island	Per hour with operator	No	Full Cost Recovery	\$290.00
	Tipper Truck- Home Island	Per hour with operator	No	Full Cost Recovery	\$215.00
	Mowing	Per hour with operator	No	Full Cost Recovery	\$155.00
	Transport of Plant between islands		No	Full Cost Recovery	
** Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates for labour component. (Saturday & After Hours x1.5, Sunday x2)					
Dry Hire					
	Excavator - Komatsu PC220LC or PC200	Per hour	No	Full Cost Recovery	\$360.00
	Grader - Case876	Per hour	No	Full Cost Recovery	\$305.00
	Roller	Per hour	No	Full Cost Recovery	\$280.00
	Loader - Home Island - Hyundai HL740	Per hour	No	Full Cost Recovery	\$280.00
	Loader - West Island - Hyundai HL757	Per hour	No	Full Cost Recovery	\$300.00
	Tractor - large, includes attachments	Per hour	No	Full Cost Recovery	\$235.00
	Skid Steer Loader/ Bobcat	Per hour	No	Full Cost Recovery	\$165.00
	Mini Excavator - 2.5T	Per hour	No	Full Cost Recovery	\$180.00
	Mini Excavator - 5T	Per hour	No	Full Cost Recovery	\$215.00
	Genie Work Platform - Home Island	Per hour	No	Full Cost Recovery	\$175.00
	Tipper Truck - West Island	Per hour	No	Full Cost Recovery	\$270.00
	Tipper Truck- Home Island	Per hour	No	Full Cost Recovery	\$195.00
	Mowing	Per hour	No	Full Cost Recovery	\$135.00
	Transport of Plant between islands		No	Full Cost Recovery	
	Stump grinder	Per day - Commercial use	No	Market Price	\$130.00
		Per day - Community use	No	Subsidised Price	\$90.00
	Solar Lighting Towers	Per day - Commercial use	No	Market Price	\$120.00
		Per day - Community use	No	Subsidised Price	\$35.00
	Portable Generator 3.5KVA	Per day - Commercial use	No	Market Price	\$115 + fuel
		Per day - Community use	No	Subsidised Price	\$35 + fuel

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

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

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

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

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

	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
Community Facilities, Recreation and Culture					
Home Island Museum Entry					
	Visitor (Adult and children aged 12 and over)	per person / per day	No	Subsidised Price	\$5.00
	Visitor (Child under 12)		No	Subsidised Price	nil
	Resident		No	Subsidised Price	nil
Community Hall Hire Fees & Charges					
Cyclone Shelter - Home Island					
	Commercial or Private Hall hire	per hour (minimum 1 hour)	No	Full Cost Recovery	\$40.00
		Per day	No	Full Cost Recovery	\$265.00
	Cocos Island Resident (non-commercial)	per hour (minimum 1 hour)	No	Subsidised Price	\$25.00
		Per day	No	Subsidised Price	\$85.00
	Kitchen (in addition to hall hire)	per hour (minimum 1 hour)	No	Subsidised Price	\$25.00
	Kitchen (in addition to hall hire)	Per day	No	Subsidised Price	\$60.00
	Kitchen only - Not for Profit Community Fundraisers		No	Subsidised Price	nil
	Key bond	To be paid when key collected and reimbursed on return of key.	No		\$50.00
	Cleaning Bond	held on Cyclone Shelter - to be paid prior to hire and refunded on inspection for satisfactory cleanliness.	No		\$200.00
	Bond hold - additional cleaning per staff member per hour	Actual cost recovery	No	Full Cost Recovery	\$40.00 - \$250.00
Pondok Indah - Home Island					
	Commercial or Private hire	per hour (minimum 1 hour)	No	Market Price	40.00
	Cocos Island Resident (non-commercial)	per hour (minimum 1 hour)	No	Subsidised Price	20.00
Sport & Recreation Equipment Hire					
	Jukung Hire * subject to equip availability	per hour (minimum 1 hour)	No	Full Cost Recovery	\$20.00
		Per day	No	Full Cost Recovery	\$105.00
	new Marquee hire - Private resident use	Per day	No	Subsidised Price	\$50.00
		Per Week	No	Subsidised Price	\$170.00
	new Marquee hire - Commercial / non-resident use	Per day	No	Full Cost Recovery	\$105.00
		Per Week	No	Full Cost Recovery	\$325.00
	Bond hold - to cover damages (refundable)	per hire	No	Full Cost Recovery	\$105.00
*** All hire is subject to availability with a minimum 48hours notice of intent to hire. Marquee setup & take down may incur additional labour charges.					
*New marquee available 2024/25 once capital purchase completed					
Gym Fees - Home Island					
	Annual Membership fee	Per Year	No	Subsidised Price	\$120.00
Camping Fees - Scout Park & Direction Island only. Refer Camping Policy CPC7.					
	Adult	Per night, payable at time of booking	No	Subsidised Price	\$20.00
	Child	Per night, payable at time of booking	No	Subsidised Price	\$10.00
	Resident camping permits	14nights per year in accordance with Shire Policy	No	Subsidised Price	NIL
	Refund Admin charge	% of total booking fee	No	Full Cost Recovery	25%
no refund for bookings cancelled one month or less before camping dates.					
* Maximum 14 days consecutive camping allowed, maximum 21 days in any three month period.					
	Impounding Fee - camping equipment		No	Full Cost Recovery	\$100.00
Port Fees - Cocos (Keeling) Islands Marine Traffic and Harbour Facilities Determination 2015					
	Port Anchorage - Private Vessels	per day	Yes	Fee set by other Authority	\$10.00
		per week	Yes	Fee set by other Authority	\$50.00
	Forms available on the Shire website				
	Private vessels in excess of 150 GRT will require pilotage.				

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

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

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

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

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

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

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

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

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

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

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

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

Shire of Cocos (Keeling) Islands 2026/2027 SCHEDULE OF FEES & CHARGES					
WASTE MANAGEMENT FEES					
All fees and charges imposed by the Shire of Cocos (Keeling) Islands are effective 1 July 2026					
Transfer Station - OPENING HOURS			Shire Office - OPENING HOURS		West Island
Home Island			Home Island ph: 9162 6649		ph: 9162 6740
Tuesday 11AM to Midday			Monday to Thursday 7am to 4pm		Monday 8am to 10.15am
Friday 1030AM to 1130AM			Friday 7am to 12pm		Wednesday 8am to 2.00pm
Sunday 3PM to 4PM					Friday 8am to 10.15am
Gate Fees must be paid in advance and receipt taken to the Transfer Station for acceptance of Waste					
Payment can be made in person at the Shire Office or over the Phone (receipt will be emailed)					
Pursuant to the Waste Avoidance and Resources Recovery Act 2007 Part 6, Division 3, Section 67			26/27		26/27
BIN COLLECTION SERVICE - Fees & Charges		Explanatory Comment	Cost Methodology	Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community	Other Commercial & Public Agency
Charged on Annual Rates Notice					
General Petruscible Waste		per Bin	Subsidised Price	650.00	Cost Recovery 3,260.00
General Petruscible Waste - Pensioner Discounted (Single)		per Bin	Subsidised Price	415.00	N/A
* Conditions apply - Dependant on Household income					
General Petruscible Waste - Pensioner Discounted (Couple)		per Bin	Subsidised Price	435.00	N/A
* Conditions apply - Dependant on Household income					
General Recycling Waste - (Glass & Cans only)		per Bin	Subsidised Price	NIL	Subsidised Price NIL
Additional or Replacement Bin		per Bin	Full Cost Recovery	75.00	Cost Recovery 75.00
(Bin supply only, collection fees apply per above)					
* additional bin fee also applies for replacement bin where vandalism or intentional damage caused.					
Above rates include 1x pre-cyclone verge pickup of non-petrusible waste per year (m3 limits and exclusions apply).					
Small Business Grants available to subsidise businesses that directly service the Cocos Community (Conditions apply)					
Late Payment Penalty Interest		Can be waived by CEO		7.00%	7.00%
TRANSFER STATION - Gate Fees & Charges		Explanatory Comment	Cost Methodology	Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community Groups	Other Commercial & Public Agency
General Waste					
General Waste (Petruscible Waste)		per Bin	Subsidised Price	NIL	Cost Recovery 30.00
General Recycling Waste - (Glass & Cans only)		minimum charge	Subsidised Price	NIL	Subsidised Price NIL
Greenwaste			Subsidised Price	NIL	Subsidised Price NIL
Mattresses		per unit	Subsidised Price	5.00	Cost Recovery 5.00
E-Waste		per unit	Subsidised Price	7.00	Cost Recovery 85.00
Scrap Metal		per m3	Subsidised Price	70.00	Cost Recovery 900.00
Construction & Demolition Waste		per m3	Subsidised Price	115.00	Cost Recovery 1825.00
Crushed concrete		per m3	Subsidised Price	5.00	Cost Recovery 50.00
Ceiling fans		per fan	Subsidised Price	6.00	Cost Recovery 90.00
The Shire is not currently accepting any asbestos containing materials. All asbestos containing materials must be appropriately shipped off island at owners expense.					
Whitegoods					
Fridge / Freezer (bar fridge = 1/2 unit)		per unit	Subsidised Price	150.00	Cost Recovery 990.00
Air Conditioner		per unit	Subsidised Price	20.00	Cost Recovery 440.00
Washing Machine / Dryer		per unit	Subsidised Price	20.00	Cost Recovery 440.00
Oven		per unit	Subsidised Price	20.00	Cost Recovery 440.00
Dishwasher		per unit	Subsidised Price	20.00	Cost Recovery 440.00
Solar Panel		per unit	Subsidised Price	25.00	Cost Recovery 100.00
Solar Tank		per unit	Subsidised Price	85.00	Cost Recovery 330.00
Vehicles / Motorcycles / Vessels					
To be accepted all glass, tyres, batteries must be removed and oil drained.					
2 wheeled motorbike		per unit	Subsidised Price	270.00	Cost Recovery 790.00
Quadbikes / Buggies / Vessels <1 tonne		per unit	Subsidised Price	550.00	Cost Recovery 4,970.00
Vehicles/Vessels >1tonne, < 2 tonne		per unit	Subsidised Price	1,070.00	Cost Recovery 5,675.00
Vehicles/Vessels > 2 tonne, < 5 tonne		per unit	Subsidised Price	2,130.00	Cost Recovery 14,195.00
Vehicles/Vessels > 5 tonne		per unit	Subsidised Price	3,845.00	Cost Recovery 21,230.00
* includes trailers					
Tyres					
Passenger car tyres & car/boat trailer tyres		per unit	Subsidised Price	8.00	Cost Recovery 80.00
Truck tyre		per unit	Subsidised Price	95.00	Cost Recovery 470.00
Truck tyre - large		per unit	Subsidised Price	145.00	Cost Recovery 705.00
Tractor / plant tyre		per unit	Subsidised Price	250.00	Cost Recovery 1,265.00
Other					

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

10.3.2 MONTHLY FINANCIAL REPORT - MAY 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1. Monthly Budget Report - May 2026

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to provide the monthly and year-to-date financial report for May 2026, which includes rating, investment, reserve, debtor, and general financial information to Elected Members in accordance with Section 6.4 of the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

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

COMMENTS

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

Income for the year to date is:

- Operating Revenues \$11.3M
- Capital Revenues \$0.3M
- Total \$11.6M

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

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 May 2026, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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

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

RESOLUTION OCM/26/059

MOVED: CRT LACY

SECONDED: CR O SLOAN

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

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

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, 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 MAY 2026**

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

TABLE OF CONTENTS

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

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

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

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

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

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

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 May 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	16,173,421
Trade and other receivables	1,808,302	4,751,532	2,616,430
Inventories	12,882	19,792	67,275
Other assets	32	44,595	44,595
	12,839,154	14,845,677	18,901,721
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(91,359)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(114)
Employee related provisions	(498,622)	(512,351)	(512,351)
	(672,492)	(1,359,164)	(603,824)
Net current assets	12,166,662	13,486,513	18,297,897
Less: Total adjustments to net current assets	2(b) (14,714,113)	(10,660,980)	(10,310,211)
Under Review			(21,705)
Closing funding surplus / (deficit)	(2,547,451)	2,825,533	7,965,981

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(15,064,811)	(11,058,673)	(11,303,289)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	0	584,919
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	114
- Current portion of employee benefit provisions held in reserve	345,428	384,464	408,045
Total adjustments to net current assets	2(a) (14,714,113)	(10,660,980)	(10,310,211)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 May 2026	31 May 2026
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,685,875	1,461,163	1,433,599
Movement in current contract liabilities associated with restricted cash	(34,356)	0	23,581
Total non-cash amounts excluded from operating activities	1,651,519	1,461,163	1,457,180

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

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

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

1 CASH AND FINANCIAL ASSETS

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

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	379,784	11,394	(45,750)	345,428	384,464	23,581	0	408,045
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	62,289	0	1,074,985
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	108,731	0	1,896,011
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	3,271	0	58,560
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	7,143	0	123,609
Community Reserve	541,796	16,254	0	558,050	549,043	33,675	0	582,718
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	5,926	0	102,525
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	0	0	84,083
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	6,010,530	(1,327,456)	10,400,757	6,619,253	0	0	6,619,253
Infrastructure Reserve	356,700	850,701	(200,000)	1,007,401	353,500	0	0	353,500
	10,137,817	8,147,077	(3,220,083)	15,064,811	11,058,673	244,616	0	11,303,289

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

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

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

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

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

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

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

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 MAY 2026**

OPERATING ACTIVITIES

6 PAYABLES

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

KEY INFORMATION

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

OPERATING AC

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

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

9 LAND TRUSTS

1979 LAND TRUST

1979 LAND TRUST

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

1984 LAND TRUST

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

10.3.3 SCHEDULED OF ACCOUNTS PAID MAY 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

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

AUTHORITY/DISCRETION
Definition

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

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the month of May 2026, as required by the *Local Government (Financial Management) Regulations 1996*.

BACKGROUND

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

COMMENTS

The following table summarises the payments for the period by payment type, with further details of the accounts paid contained within Attachment 10.3.3.1.

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

Contained within Attachment 10.3.3.2 and 10.3.3.3 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

It is recommended that Council receives the reports provided for the period May 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION OCM/26/060

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

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

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of May 2026

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

EFT12367	21/05/2026	Sweet As Makan	Shire Donation for the Australian's Biggest Morning Tea	\$ 250.00
EFT12368	26/05/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12369	26/05/2026	Australian Taxation Office	Payroll deductions	\$ 54,970.00
EFT12370	26/05/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR For March 2026	\$ 1,581.76
EFT12371	26/05/2026	Accwest Pty Ltd	Assistance preparation of Montly Financial Statements	\$ 9,750.00
EFT12372	26/05/2026	Beacon Equipment	AUUABBS400/GX390 AUSSIE SCUD 400 STEEL FRAME 4000PSI HO	\$ 14,114.20
EFT12373	26/05/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations & Management For March and April 2026	\$ 107,468.63
EFT12374	26/05/2026	Civic Legal	Professional Fees - Advice	\$ 9,760.59
EFT12375	26/05/2026	Georgie Clunies-ross	Atoll Distributors for mont May 2026	\$ 60.00
EFT12376	26/05/2026	E & M.J Rosher Pty Ltd	Purchase Case Assy (Bevel Gear) for C1451	\$ 1,830.18
EFT12377	26/05/2026	Focus Networks	Monthly Subscription is per computer-FOC,HUNT,M EDR	\$ 5,286.00
EFT12378	26/05/2026	Fire & Safety Services Co Pty Ltd	Service,Inspection and Maintenance of Fire Detection month Marc 2026	\$ 4,530.00
EFT12379	26/05/2026	Goodchild Enterprises	Supply battries (Mechanical Workshop)	\$ 936.00
EFT12380	26/05/2026	J Blackwood & Son Ltd	Supply Automotive Auto Tyre changer Alumlube	\$ 5,372.38
EFT12381	26/05/2026	Jones Lang LaSalle Pty Ltd	Office Rent 3 Wl month June 2026	\$ 1,215.80
EFT12382	26/05/2026	Ibrahim Macrae	Reimbursement water & sewerage service charges,Insurance Hse 84 HI	\$ 1,326.87
EFT12383	26/05/2026	Ariella Izzara Mazlan	Atoll Distributors for month May 2026	\$ 50.00
EFT12384	26/05/2026	Shafina Tun Najah Shakirin	Atoll Distributors month May 2026	\$ 50.00
EFT12385	26/05/2026	Mo Sparks Electrical	Replace 4 x outdoor ceiling fans	\$ 4,785.00
EFT12386	26/05/2026	Midland Road And Trail & Co	Purchase P332 8, 6 Ply for (C1450,C1451)	\$ 1,335.00
EFT12387	26/05/2026	Official CPM	Rent for-Hse 16,31 & 56Wl month April 2026	\$ 4,652.00
EFT12388	26/05/2026	Shaz Contracting	Patching Potholes/Mowing,Tree Looping along Sydney Highway,	\$ 11,700.00
EFT12389	26/05/2026	Sally Beattie Semat-Badlu	Travel Allowance (Local Government Rates Training WALGA)	\$ 80.00
EFT12390	26/05/2026	Shorefire	Vouchers for ASDD Fishing Competition	\$ 250.00
EFT12391	26/05/2026	Souce To Sea Pty Ltd	Unblock Drain Hse 86 HI	\$ 520.00
EFT12392	26/05/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUUCKI0007) 100Mbps month May 26	\$ 1,000.00
EFT12393	26/05/2026	Talis Consultants Pty Ltd	Project Name:Cocos Keeling Islands CHRMAP Review	\$ 10,935.00
EFT12394	26/05/2026	Water Corporation	Wate Usage & Sewerage Service Charges-Lot 254,Lot 216,217,218 & Lot 246	\$ 181.78
EFT12395	26/05/2026	WA Local Government Association	Rates in Local Government Training	\$ 1,130.00
EFT12396	29/05/2026	Insurance Commission of Western Australia	MVR Disbursement for month January 2026	\$ 15,517.20
		Total Eftpos Payment		\$855,326.12
DD12016.1	03/05/2026	Australian Super	Superannuation contributions	\$ 2,109.09
DD12016.2	03/05/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 636.18
DD12016.3	03/05/2026	GESB Super	Superannuation contributions	\$ 37.80
DD12016.4	03/05/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD12016.5	03/05/2026	AXA Australia	Superannuation contributions	\$ 3,380.85
DD12016.6	03/05/2026	Aware Super	Superannuation contributions	\$ 9,965.94
DD12016.7	03/05/2026	Hostplus Superannuation Fund	Superannuation contributions	\$ 2,153.40
DD12016.8	03/05/2026	Panorama Super	Superannuation contributions	\$ 1,319.09
DD12016.9	03/05/2026	Rest Superannuation	Superannuation contributions	\$ 1,144.05
DD12043.1	17/05/2026	Australian Super	Superannuation contributions	\$ 2,144.09
DD12043.2	17/05/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 572.11
DD12043.3	17/05/2026	GESB Super	Superannuation contributions	\$ 33.60
DD12043.4	17/05/2026	Unisuper	Payroll deductions	\$ 6,525.05
DD12043.5	17/05/2026	AXA Australia	Superannuation contributions	\$ 3,486.94
DD12043.6	17/05/2026	Aware Super	Superannuation contributions	\$ 9,310.05
DD12043.7	17/05/2026	Hostplus Superannuation Fund	Superannuation contributions	\$ 2,153.40
DD12043.8	17/05/2026	Panorama Super	Superannuation contributions	\$ 1,501.58
DD12043.9	17/05/2026	Rest Superannuation	Superannuation contributions	\$ 1,148.97
DD12055.1	15/05/2026	Viva Energy Australia Ltd	Fuel Purchased April 2026	\$ 11,548.61
DD12059.1	28/05/2026	Mastercard	See Attachements	\$ 3,313.30
DD12061.1	28/05/2026	Mastercard	See Attachements	\$ 9,053.85
DD12064.1	31/05/2026	Australian Super	Superannuation contributions	\$ 2,128.11
DD12064.2	31/05/2026	Panorama Super	Payroll deductions	\$ 1,480.29
DD12064.3	31/05/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 568.74
DD12064.4	31/05/2026	GESB Super	Superannuation contributions	\$ 79.80
DD12064.5	31/05/2026	Unisuper	Payroll deductions	\$ 6,525.05
DD12064.6	31/05/2026	AXA Australia	Superannuation contributions	\$ 3,454.37
DD12064.7	31/05/2026	Aware Super	Superannuation contributions	\$ 9,475.72
DD12064.8	31/05/2026	Vision Super	Superannuation contributions	\$ 1,311.54
DD12064.9	31/05/2026	Hostplus Superannuation Fund	Superannuation contributions	\$ 1,076.71
DD12067.1	28/05/2026	Mastercard	See Attachements	\$ 6,737.30
DD12016.10	03/05/2026	Australian Super	Superannuation contributions	\$ 87.50

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

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

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

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

1. Routine Operations

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

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

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

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

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



2. Building & Plumbing Maintenance

- Repairs undertaken for shelters at Home Island (see Figures 2 and 3)
- Inspected and completed minor maintenance to rental property with reported leaks in roof.
- External contractor assisted with resolving blocked drainage for residential rental buildings

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



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



3. Road Maintenance

- Undertook potholing works along Sydney Highway
- Road patching across Home Island (see Figure 4)
- Minor grading of South End Road

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



4. Waste Services

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

5. Fleet, Plant & Equipment

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

6. Challenges & Constraints

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

COMMENTS

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

RESOLUTION OCM/26/061

MOVED: CR FOWLER

SECONDED: CR O SLOAN

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

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - JUNE 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

COMMUNITY DEVELOPMENT COORDINATOR

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

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Projects:

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

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

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

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

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

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

YOUTH & RECREATION OFFICER

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

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

STRATEGIC IMPLICATIONS**Theme**

- S Social
- C Cultural

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Budget allocations may be exceeded.	Moderate (6)	Monitor variances and report them to Council for corrective action.
Reputation	Monthly financial statements are open to public scrutiny.	Low (3)	Ensure all expenditures are justifiable.
Compliance	Report to be presented to Council within two months to comply with legislation.	Low (3)	Processes in place to ensure compliance.
Fraud	Risk of report manipulation.	Low (3)	Interim and end-of-year audits.

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

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

RESOLUTION OCM/26/062**MOVED: CR A YOUNG****SECONDED: CR A BADLU**

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

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

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

14.1 COMMUNITY FUNDING PROGRAMS - APPLICATIONS

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

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

(4)(b) Information relating to the personal affairs of an individual;

AUTHORITY/DISCRETION

Definition

☐	Advocacy	<i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i>
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☐	Legislative	<i>Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.</i>
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☐	Information	<i>Includes items provides to Council for information purposes only that do</i>

	<i>not require a decision of Council (i.e. – for noting).</i>
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REPORT PURPOSE

The Shire of Cocos (Keeling) Islands provides funding opportunities to community groups and clubs, local businesses, and residents seeking to further their education. These funding programs support community initiatives, business improvements, and educational advancement, particularly assisting students with the costs of undertaking further study off-island. All funding administered in accordance with the Community Funding Program Policy and Guidelines.

RESOLUTION OCM/26/063**MOVED: CR A YOUNG****SECONDED: CR FOWLER**

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

14.1 Community Funding Programs - Applications

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - (4)(B) OF THE LOCAL GOVERNMENT ACT, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (INFORMATION RELATING TO THE PERSONAL AFFAIRS OF AN INDIVIDUAL;).

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

Cr Minkom declared a Financial Interest in Agenda Item 14.1 – Community Funding Programs – Applications, as one of the applicants is his son. Cr Minkom left the meeting at 4:57 pm prior to any discussion or vote on the matter.

The Deputy President, Cr Young assumed the chair.

RESOLUTION OCM/26/064**MOVED: CR A BADLU****SECONDED: CR FOWLER**

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1. NOTES AND APPROVES THE COMMUNITY FUNDING PROGRAM APPLICATIONS, RECEIVED, AS DETAILED AND ATTACHED IN THIS REPORT; AND**
- 2. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO PUBLISH THE NAME, PURPOSE AND FUNDING AMOUNT APPROVED FOR EACH SUCCESSFUL APPLICANT(S).**

THE MOTION WAS PUT AND DECLARED CARRIED 6/0

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

AGAINST: NIL

Following the conclusion of debate and voting on Agenda Item 14.1, Cr Minkom returned to the meeting at 5:02 pm and resumed the chair from the Deputy President.

PROCEDURAL MOTION

MOVED: CR A YOUNG SECONDED: CR A BADLU

THAT COUNCIL, RESOLVES, PURSUANT TO SECTION 5.23(2) OF THE *LOCAL GOVERNMENT ACT 1995* TO MOVE FROM BEHIND CLOSED DOORS THE TIME BEING AT 5:04 PM.

THE MOTION WAS PUT AND DECLARED CARRIED 7/0

FOR: CRS ISA MINKOM, AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, TONY LACY, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

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

Nil

17 CLOSE OF MEETING

The Meeting closed at 5:04pm.

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 COCOS (KEELING) ISLAND COASTAL HAZARD RISK MANAGEMENT AND ADAPTATION PLAN (CHRMAP) - INDEPENDENT REVIEW

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.1.1.1 - CHRMAP Review - Talis - Under Separate Cover

AUTHORITY/DISCRETION

Definition

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

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

REPORT PURPOSE

For Council to consider the independent review of the Cocos (Keeling) Islands Coastal Hazard Risk Management and Adaptation Plan prepared by Talis Consultants and determine the Shire's position regarding the report's findings, current Commonwealth initiatives, future investigations and ongoing engagement with the Australian Government.

BACKGROUND

In 2018, the Australian Government commenced preparation of a Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) for the Cocos (Keeling) Islands.

An earlier draft of the CHRMAP raised significant concerns within the Shire and community, particularly regarding the proposed long-term managed retreat from Home Island and the possibility of permanent off-island relocation.

The Shire made submissions on the draft CHRMAP and subsequently sought further information regarding its technical assumptions, community consultation, assessment of adaptation options and the basis for its proposed long-term pathways.

At that time, there was no clear indication of when the final CHRMAP would be released. The Shire therefore engaged Talis Consultants to undertake an independent review of the draft CHRMAP and its supporting technical documentation.

The final CHRMAP was released in March 2026 while Talis was preparing its review. The engagement was subsequently varied so that Talis could review the final CHRMAP and assess the extent to which the Shire's earlier concerns had been addressed.

The final CHRMAP adopts a more staged approach, defers any final recommendation for permanent off-island relocation and identifies the need for further investigations and community engagement.

The Australian Government completed a Home Island flooding assessment in June 2026. The assessment is not yet publicly available but is expected to be released shortly, subject to confirmation with the Department of Water and Environmental Regulation. Supporting information and community messaging are also being developed due to the technical nature of the assessment.

The Talis review was completed on 14 July 2026 and is attached to this report. It acknowledges the improvements made in the final CHRMAP while identifying matters requiring further investigation before significant long-term adaptation decisions are made.

POLICY AND LEGISLATION IMPLICATIONS

The CHRMAP was prepared with reference to State Planning Policy 2.6 – State Coastal Planning Policy and the associated Coastal Hazard Risk Management and Adaptation Planning Guidelines, which provide the principal Western Australian framework for coastal hazard planning.

The Talis review identifies matters regarding the application of this framework to the Cocos (Keeling) Islands and the suitability of some methodologies for a coral atoll environment. These matters can be considered through the future investigation programme and next CHRMAP review.

The CHRMAP and Talis review are strategic and advisory documents. Any future adaptation works or statutory decisions will require separate consideration under the applicable planning, environmental and legislative requirements.

FINANCIAL IMPLICATIONS

There are no immediate material financial implications associated with receiving the Talis review.

Implementation of the recommended investigations, community engagement, governance arrangements and future CHRMAP review will require substantial funding.

Given the scale and national significance of the work, the Australian Government should remain the principal funding body. Any proposal for the Shire to contribute funding or independently commission additional technical advice should be presented to Council for separate consideration.

STRATEGIC IMPLICATIONS

Theme

- L Leadership
- EN Environmental

Goal

- L1 To be involve, respectful and inclusive and to facilitate diversity and representation within the decision making process.
- EN1 To prioritise the development of coastal management planning in partnership with the Australian Government and the WA State Government.

Strategy

- L1.3 Shire representatives (Councillors and Shire Leadership team) to pro-actively engage, communicate with, and increase visibility within the community.
- EN1.1 Create awareness around and encourage engagement and participation in the final draft CHRMAP process. Final draft of the CHRMAP is being produced by the Commonwealth with no end date proposed

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Future investigations or adaptation measures may require expenditure beyond the Shire's available resources.	Moderate	Seek Australian Government funding and refer any proposed Shire contribution to Council for separate consideration.

Reputation	An overly adversarial response may affect the Shire's relationship with the Australian Government, while failing to raise legitimate concerns may reduce community confidence.	Moderate	Adopt a balanced position that acknowledges progress while clearly identifying the need for further work.
Compliance	Future adaptation decisions may not fully address applicable planning, environmental or legislative requirements.	Moderate	Ensure all future proposals are subject to appropriate legal, planning and environmental assessment.
Fraud	No specific fraud risk has been identified in relation to receiving the Talis review.	Low	Apply the Shire's usual procurement, financial management and governance controls to any future investigations or expenditure.

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)

Comment

The Talis review provides an independent assessment of the final CHRMAP, including its technical methodology, supporting information, assessment of adaptation options and recommendations. The review initially commenced as an assessment of the draft CHRMAP and was varied following release of the final document in March 2026.

The final CHRMAP represents a material improvement on the earlier draft. In particular, it defers any final recommendation for permanent off-island relocation, adopts a more staged approach and recognises the need for further technical investigations and community engagement before long-term adaptation pathways are determined.

The Australian Government has also progressed related work, including completion of the Home Island flooding assessment and development of terms of reference for a Community Reference

Group. The flooding assessment is not yet publicly available but is expected to be released shortly, subject to confirmation with the Department of Water and Environmental Regulation. Given its technical nature, the Australian Government has indicated that supporting information and coordinated community messaging should accompany its release.

The Australian Government has also indicated that the flooding assessment is expected to be considered through the proposed Community Reference Group and an Implementation Working Group before any decisions are made. The membership, responsibilities and relationship between these groups are still being developed.

Once publicly released, the flooding assessment should be reviewed to determine which matters identified by Talis it addresses and what further groundwater, drainage, terrestrial flooding or coastal inundation investigations remain necessary. These initiatives provide an opportunity for the Shire, community and Australian Government to work collaboratively on the next phase of coastal hazard planning.

The Talis review nevertheless identifies matters requiring further consideration, including:

- the suitability of coastal hazard methodologies developed primarily for mainland coastlines when applied to a coral atoll environment;
- differences between the risk and vulnerability methodology used in the CHRMAP and relevant planning guidance;
- limitations in the assessment and comparison of adaptation options;
- the absence of a completed cost-benefit analysis;
- gaps in environmental baseline information;
- limited consideration of cultural heritage and culturally significant places; and
- the need for clearer governance, funding and community engagement arrangements.

Talis recommends that the future investigation programme include:

- atoll-specific erosion and inundation modelling, including review of the S3 erosion allowance and the use of a range of probability-based storm events;
- review and integration of the Home Island flooding assessment, once publicly released, with any further groundwater, drainage, terrestrial flooding and coastal inundation studies identified as necessary;
- ongoing coastal monitoring and improved collection of bathymetric, reef, shoreline, wave and sediment-transport data;
- investigation of potential sand and sediment sources for nourishment or land-raising options;
- environmental baseline studies covering terrestrial and marine habitats, threatened species, contaminated sites and relevant environmental approval requirements;

-
- appropriate cultural heritage assessment, including culturally significant places and incorporation of cultural heritage and community values into the assessment of adaptation options;
 - engineering feasibility studies and concept designs for protection, accommodation, nourishment, land-raising, reclamation and relocation options;
 - assessment of combined adaptation measures, rather than considering each option in isolation;
 - a revised multi-criteria assessment incorporating transparent weightings and environmental, cultural, social, legal, economic and strategic considerations;
 - a comparative cost-benefit analysis, including capital, maintenance, lifecycle and relocation costs;
 - further consideration of funding responsibilities and the distribution of costs and benefits; and
 - meaningful and culturally appropriate community engagement throughout the investigation and decision-making process.

The review does not suggest that coastal hazards are insignificant or that adaptation is unnecessary. Rather, it concludes that the evidence base should be strengthened before irreversible long-term decisions are made. Council may receive the report and endorse its principal findings and recommended areas of further investigation without adopting every technical, legal or interpretive statement contained within it, which remains the independent professional opinion of Talis Consultants.

The proposed Community Reference Group is supported in principle. Its final terms of reference should clearly define its purpose, membership, relationship with the project team, the Shire and the Australian Government, and how differing community views will be recorded and considered. It should also provide balanced representation from Home Island and West Island and access to clear, timely and relevant technical information.

Given the consequences of any decision affecting the long-term occupation of Home Island or West Island, it is considered appropriate that Council not support any irreversible long-term adaptation pathway, including permanent off-island relocation, unless and until:

- the required investigations have been completed;
- feasible protection, accommodation and relocation options have been comparatively assessed;
- the environmental, cultural, social and economic implications are sufficiently understood; and
- the community has been meaningfully involved in the decision-making process.

A formal joint governance framework between the Shire and the Australian Government would assist in coordinating the investigation programme and next review of the CHRMAP. This should include joint

development of project scopes and priorities, Shire participation in consultant selection and technical review, timely access to relevant models, data and reports, agreed arrangements for the Community Reference Group and broader engagement, clear milestones and funding responsibilities, and formal consideration of Council and community feedback before future recommendations are finalised.

The Australian Government should remain the principal funding body for this work, given its scale and national significance. Any proposal for the Shire to contribute financially or commission further independent advice should be presented to Council for separate consideration.

Council has the following options.

Option 1 – Receive the Talis review without further action

Council could receive the report without endorsing its principal findings or seeking further involvement in the CHRMAP process.

This option would preserve Council's ability to consider future matters as they arise but would provide limited direction regarding the Shire's position or desired role in the next stages of the process.

This option is not recommended.

Option 2 – Receive the review and endorse its principal findings and recommended investigation programme

Council could receive the Talis review, acknowledge the improvements made in the final CHRMAP and endorse the need for further technical, environmental, engineering, economic, cultural heritage and community-based work before irreversible long-term decisions are made.

Council could also seek a formal role in:

- reviewing the completed Home Island flooding assessment once it is publicly available and identifying any remaining information gaps;
- determining the scope and priorities of the additional studies recommended by Talis;
- finalising the Community Reference Group arrangements and ensuring broader, culturally appropriate community engagement;
- reviewing technical information, models and consultant outputs;
- considering the comparative assessment of protection, accommodation and relocation options;
- overseeing the investigation programme through a formal joint governance framework; and
- contributing directly to the next review of the CHRMAP.

This option preserves the independence of the Talis report, provides a balanced Council position and supports constructive engagement with the Australian Government.

This is the recommended option.

Option 3 – Reject the final CHRMAP and request its replacement

Council could reject the final CHRMAP and request that the Australian Government prepare a replacement document.

This option would clearly express Council's concerns but may not recognise the material changes made between the draft and final CHRMAPs or the further work currently being progressed.

A collaborative approach, incorporating the additional investigations recommended by Talis into the next phase of work, is considered more likely to address the outstanding issues while maintaining a productive relationship with the Australian Government.

This option is not recommended.

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Talis review provides Council with an independent assessment of the final CHRMAP and identifies matters requiring further technical, environmental, engineering, economic, cultural heritage and community-based investigation.

The final CHRMAP represents an improvement on the earlier draft, particularly through its deferral of any final recommendation for permanent off-island relocation and its recognition that further investigation and community engagement are required.

The completed Home Island flooding assessment and proposed Community Reference Group provide an opportunity to progress this work collaboratively. Once publicly released, the flooding assessment should be considered alongside the broader investigations recommended by Talis and supported by clear and accessible community information.

Council may receive the Talis review and endorse its principal findings without adopting every statement contained within it. The recommended approach provides a balanced basis for continued engagement with the Australian Government and supports the Shire seeking a formal role in the investigation programme, community engagement arrangements and next review of the CHRMAP.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1. RECEIVES THE COCOS (KEELING) ISLANDS CHRMAP REVIEW, PREPARED BY TALIS CONSULTANTS AND DATED 14 JULY 2026.**
- 2. ACKNOWLEDGES THAT THE FINAL COASTAL HAZARD RISK MANAGEMENT AND ADAPTATION PLAN RELEASED IN MARCH 2026 REPRESENTS A MATERIAL IMPROVEMENT ON THE EARLIER DRAFT, INCLUDING BY:**
 - A. DEFERRING ANY FINAL RECOMMENDATION FOR PERMANENT OFF-ISLAND RELOCATION;**
 - B. RECOGNISING THE NEED FOR FURTHER TECHNICAL INVESTIGATIONS; AND**

C. IDENTIFYING THE IMPORTANCE OF ONGOING COMMUNITY ENGAGEMENT BEFORE LONG-TERM ADAPTATION PATHWAYS ARE DETERMINED.

3. NOTES THAT:

- A. THE AUSTRALIAN GOVERNMENT COMPLETED A HOME ISLAND FLOODING ASSESSMENT IN JUNE 2026, WHICH IS EXPECTED TO BE PUBLICLY RELEASED SHORTLY WITH SUPPORTING COMMUNITY INFORMATION; AND**
- B. THE AUSTRALIAN GOVERNMENT IS DEVELOPING TERMS OF REFERENCE FOR A COMMUNITY REFERENCE GROUP AND PROPOSES THAT THE FLOODING ASSESSMENT BE CONSIDERED BY THE COMMUNITY REFERENCE GROUP AND IMPLEMENTATION WORKING GROUP BEFORE DECISIONS ARE MADE.**
- 4. NOTES THAT THE TALIS REPORT REPRESENTS THE INDEPENDENT PROFESSIONAL OPINION OF THE CONSULTANT AND THAT COUNCIL'S CONSIDERATION OF THE REPORT DOES NOT CONSTITUTE ENDORSEMENT OF EVERY TECHNICAL, LEGAL OR INTERPRETIVE STATEMENT CONTAINED WITHIN IT.**
- 5. ENDORSES THE PRINCIPAL FINDING OF THE TALIS REPORT THAT FURTHER TECHNICAL, ENVIRONMENTAL, ENGINEERING, ECONOMIC AND COMMUNITY-BASED INVESTIGATIONS ARE REQUIRED BEFORE IRREVERSIBLE LONG-TERM ADAPTATION DECISIONS ARE MADE FOR HOME ISLAND OR WEST ISLAND.**
- 6. SUPPORTS THE ADDITIONAL WORK RECOMMENDED BY TALIS, INCLUDING:**
 - A. ATOLL-SPECIFIC EROSION AND INUNDATION MODELLING;**
 - B. REVIEW OF THE S3 EROSION ALLOWANCE AND APPLICATION OF PROBABILITY-BASED STORM EVENTS;**
 - C. REVIEW AND INTEGRATION OF THE HOME ISLAND FLOODING ASSESSMENT, ONCE PUBLICLY RELEASED, WITH ANY FURTHER GROUNDWATER, DRAINAGE, TERRESTRIAL FLOODING AND COASTAL INUNDATION STUDIES IDENTIFIED AS NECESSARY;**
 - D. IMPROVED BATHYMETRIC, REEF, SHORELINE, WAVE, SEDIMENT-TRANSPORT AND COASTAL MONITORING DATA;**
 - E. INVESTIGATION OF POTENTIAL SAND AND SEDIMENT SOURCES;**
 - F. ENVIRONMENTAL BASELINE STUDIES, INCLUDING TERRESTRIAL AND MARINE HABITATS, THREATENED SPECIES, CONTAMINATED SITES AND RELEVANT ENVIRONMENTAL APPROVAL REQUIREMENTS;**
 - G. APPROPRIATE CULTURAL HERITAGE ASSESSMENTS, INCLUDING CONSIDERATION OF CULTURALLY SIGNIFICANT PLACES, COMMUNITY VALUES AND THE CULTURAL CONNECTION OF THE COCOS MALAY COMMUNITY TO HOME ISLAND;**
 - H. ENGINEERING FEASIBILITY STUDIES AND CONCEPT DESIGNS FOR PROTECTION, ACCOMMODATION, NOURISHMENT, LAND-RAISING, RECLAMATION AND RELOCATION OPTIONS;**
 - I. ASSESSMENT OF COMBINED ADAPTATION MEASURES;**
 - J. A REVISED MULTI-CRITERIA ASSESSMENT INCORPORATING TRANSPARENT WEIGHTINGS AND RELEVANT ENVIRONMENTAL, CULTURAL, SOCIAL, LEGAL, ECONOMIC AND STRATEGIC CONSIDERATIONS;**
 - K. A COMPARATIVE COST-BENEFIT ANALYSIS, INCLUDING CAPITAL,**

- MAINTENANCE, LIFECYCLE AND RELOCATION COSTS;**
- L. FURTHER ASSESSMENT OF FUNDING RESPONSIBILITIES AND THE DISTRIBUTION OF COSTS AND BENEFITS; AND**
- M. MEANINGFUL AND CULTURALLY APPROPRIATE COMMUNITY ENGAGEMENT THROUGHOUT THE INVESTIGATION AND DECISION-MAKING PROCESS.**
- 7. SUPPORTS IN PRINCIPLE THE ESTABLISHMENT OF A COMMUNITY REFERENCE GROUP, SUBJECT TO THE FINAL TERMS OF REFERENCE:**
- A. CLEARLY DEFINING ITS PURPOSE, ROLE AND RELATIONSHIP WITH THE PROJECT TEAM, THE SHIRE AND THE AUSTRALIAN GOVERNMENT;**
- B. PROVIDING BALANCED REPRESENTATION FROM HOME ISLAND AND WEST ISLAND;**
- C. RECOGNISING THAT MEMBERS MAY HOLD DIFFERING VIEWS AND ARE NOT EXPECTED TO REPRESENT A SINGLE COMMUNITY POSITION;**
- D. PROVIDING ACCESS TO CLEAR, TIMELY AND RELEVANT TECHNICAL INFORMATION; AND**
- E. ENSURING THAT THE GROUP'S ADVICE IS TRANSPARENTLY RECORDED AND CONSIDERED.**
- 8. CONFIRMS THAT COUNCIL DOES NOT SUPPORT ANY IRREVERSIBLE LONG-TERM ADAPTATION PATHWAY, INCLUDING PERMANENT OFF-ISLAND RELOCATION, UNLESS AND UNTIL:**
- A. THE REQUIRED INVESTIGATIONS HAVE BEEN COMPLETED;**
- B. FEASIBLE PROTECTION, ACCOMMODATION AND RELOCATION OPTIONS HAVE BEEN COMPARATIVELY ASSESSED;**
- C. THE ENVIRONMENTAL, CULTURAL, SOCIAL AND ECONOMIC IMPLICATIONS ARE SUFFICIENTLY UNDERSTOOD; AND**
- D. THE COMMUNITY HAS BEEN MEANINGFULLY INVOLVED IN THE DECISION-MAKING PROCESS.**
- 9. REQUESTS THE AUSTRALIAN GOVERNMENT TO ESTABLISH AND FUND A FORMAL JOINT GOVERNANCE FRAMEWORK WITH THE SHIRE TO OVERSEE THE INVESTIGATION PROGRAMME AND NEXT REVIEW OF THE CHRMAP, INCLUDING:**
- A. JOINT DEVELOPMENT OF PROJECT SCOPES AND PRIORITIES;**
- B. SHIRE PARTICIPATION IN CONSULTANT SELECTION AND TECHNICAL REVIEW;**
- C. TIMELY ACCESS TO RELEVANT MODELS, DATA AND REPORTS, INCLUDING THE HOME ISLAND FLOODING ASSESSMENT AND SUPPORTING TECHNICAL INFORMATION;**
- D. AGREED ARRANGEMENTS FOR THE COMMUNITY REFERENCE GROUP AND BROADER COMMUNITY ENGAGEMENT;**
- E. CLEAR PROJECT MILESTONES AND FUNDING RESPONSIBILITIES; AND**
- F. FORMAL CONSIDERATION OF COUNCIL AND COMMUNITY FEEDBACK BEFORE FUTURE RECOMMENDATIONS ARE FINALISED.**
- 10. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO PROVIDE THE TALIS REPORT AND COUNCIL'S RESOLUTION TO THE AUSTRALIAN GOVERNMENT AND RELEVANT**

AGENCIES, AND TO CONTINUE DISCUSSIONS REGARDING THE RECOMMENDED INVESTIGATIONS, RELEASE AND CONSIDERATION OF THE HOME ISLAND FLOODING ASSESSMENT, THE COMMUNITY REFERENCE GROUP, IMPLEMENTATION WORKING GROUP, GOVERNANCE ARRANGEMENTS AND FUNDING.

- 11. REQUESTS THAT THE CHIEF EXECUTIVE OFFICER PROVIDE FURTHER REPORTS TO COUNCIL AS THE INVESTIGATION PROGRAMME AND ARRANGEMENTS FOR THE FUTURE REVIEW OF THE CHRMAP ARE DEVELOPED.**

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 ATTENDANCE AT THE WALGA LOCAL GOVERNMENT CONVENTION 2026

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to seek Council approval for nominated Elected Members and officers to attend the 2026 WALGA Local Government Convention, to be held at the Perth Convention and Exhibition Centre from 16 to 18 September 2026.

The report also seeks Council endorsement of two Voting Delegates to represent the Shire of Cocos (Keeling) Islands at the WALGA Annual General Meeting (AGM), which will be held during the Convention.

Approval is also sought for the associated registration, travel, accommodation and other reasonable expenses required to support attendance, in accordance with Council policies and budget provisions.

Participation in the Convention provides an opportunity for Council representatives to undertake professional development, remain informed of current Local Government matters and strengthen relationships with other Local Governments and sector stakeholders.

BACKGROUND

The WALGA Local Government Convention is held annually and provides an opportunity for Local Government representatives from across Western Australia to meet, discuss current sector issues, participate in professional development activities and share experiences.

The 2026 Convention will be held at the Perth Convention and Exhibition Centre from 16 to 18 September 2026 and will focus on the theme **“Tomorrow’s World”**.

The program will consider the changing environment faced by Local Governments, including emerging technologies, evolving community expectations, financial pressures and future approaches to service delivery.

For the Shire of Cocos (Keeling) Islands, attendance at the Convention provides an opportunity to engage with other Local Governments, gain knowledge from shared experiences and identify practical approaches that may assist Council in managing the challenges associated with delivering services within a remote island community.

COMMENTS

Attendance at the WALGA Local Government Convention supports Council’s commitment to good governance, continuous improvement and ensuring Elected Members and officers remain informed of matters affecting the Local Government sector.

The Convention provides opportunities to participate in presentations, workshops and discussions with Local Government representatives, government agencies and industry organisations. The knowledge gained through these activities may assist Council in improving processes, strengthening governance practices and identifying opportunities for improved service delivery.

Due to the Shire’s remote location, maintaining connections with the wider Local Government sector is particularly valuable. The Convention provides an opportunity to discuss common challenges, share experiences and consider solutions that may be applicable to the Cocos (Keeling) Islands community.

The WALGA Annual General Meeting (AGM) will be held in conjunction with the Convention at 2:30pm on Thursday, 17 September 2026 at the Perth Convention and Exhibition Centre.

Each WALGA member Local Government is entitled to appoint two Voting Delegates, with each delegate entitled to one vote at the AGM.

Attendance at the AGM is free for all Local Government Elected Members and officers.

Voting Delegate registrations opened on 23 June 2026 and must be completed by 5:00pm Tuesday, 1 September 2026.

Further information regarding the Convention program, registration process and event details is available via:

[WALGA Local Government Convention 2026 – Program and Registration](#)

POLICY AND LEGISLATION IMPLICATIONS

The attendance of Elected Members and officers at conferences and professional development activities is considered Council business where approved by Council.

Expenditure associated with attendance will be managed in accordance with the requirements of the *Local Government Act 1995*, Council policies, adopted budget provisions and relevant financial management requirements.

FINANCIAL IMPLICATIONS

Funding will be provided from the 2026/27 Budget allocation for Elected Member and employee training and professional development.

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

L1.1 Elected members to become more representative and engage more with Members of Parliament to better understand the dynamics of politics and attitudes of the Commonwealth and West Australian Governments and the Cocos (Keeling) Islands

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Attendance costs, including registration, travel and accommodation, may exceed available budget allocations.	Low (2)	Delegate numbers will be approved by Council and expenditure monitored against the adopted budget.
Reputation	Limited participation in sector events may reduce opportunities for the Shire to maintain relationships and remain informed of industry developments.	Low (2)	Attendance supports sector engagement, knowledge sharing and representation of the Shire.
Compliance	Expenses associated with attendance may not be processed in accordance with Council requirements.	Low (1)	All expenditure will be supported by appropriate approvals and documentation.
Fraud	Incorrect claims or inappropriate use of	Low (1)	Existing financial controls, approval

	Council funds associated with attendance expenses.		processes and receipt requirements will apply.
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Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

Attendance at the 2026 WALGA Local Government Convention provides an opportunity for Council representatives and officers to improve their understanding of current Local Government issues, strengthen professional networks and gain knowledge that may assist the Shire in delivering effective services.

Given the Shire's remote location and unique operating environment, maintaining engagement with the wider Local Government sector provides valuable opportunities to learn from other councils and identify practices that may support improved governance and service delivery.

The financial and operational risks associated with attendance are considered low and can be managed through existing Council approval processes and financial controls.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- APPROVES THE ATTENDANCE OF THE FOLLOWING ELECTED MEMBERS AND OFFICERS AT THE 2026 WALGA LOCAL GOVERNMENT CONVENTION, TO BE HELD FROM 16 TO 18 SEPTEMBER 2026 AT THE PERTH CONVENTION AND EXHIBITION CENTRE:**
 - PRESIDENT**_____ (IF APPLICABLE)
 - DEPUTY PRESIDENT**_____ (IF APPLICABLE)
 - COUNCILLOR**_____
 - COUNCILLOR**_____
 - CHIEF EXECUTIVE OFFICER**
 - MANAGER GOVERNANCE RISK AND PLANNING**
- APPOINTS THE FOLLOWING TWO ELECTED MEMBERS AS VOTING DELEGATES FOR THE WALGA ANNUAL GENERAL MEETING, TO BE HELD AT 2:30PM ON THURSDAY, 17 SEPTEMBER 2026 AT THE PERTH CONVENTION AND EXHIBITION CENTRE:**

VOTING DELEGATE

VOTING DELEGATE

3. **APPROVES EXPENDITURE ASSOCIATED WITH ATTENDANCE, INCLUDING REGISTRATION, TRAVEL, ACCOMMODATION, MEALS AND OTHER APPROVED EXPENSES, FROM THE ADOPTED 2026/27 BUDGET.**

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT - JUNE 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1 - Monthly Finance Report - June 2026 [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to provide the monthly and year-to-date financial report for June 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 12 months ended 30 June 2026.

Income for the year to date is:

- | | |
|----------------------|---------|
| • Operating Revenues | \$11.9M |
| • Capital Revenues | \$0.3M |
| • Total | \$12.2M |

The Income budget for the same period was \$12.9m, resulting in an overall unfavourable Income budget variance of \$0.7m. This variance will become a favourable variance once the financial year end journals are processed (which will include accruing the fourth quarter .CC variable income stream, expected to be around \$1.4m).

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$8.0M	\$10.0M	\$2.0M
Excluding Depreciation	\$6.3M	\$8.3M	\$2.0M
Depreciation	\$1.7M	\$1.7M	(\$0.0M)
Capital Expenditure	\$0.7m	\$2.4m	(\$1.7m)

The YTD Actual Operating Expenditure is expected to increase once the financial year end journals are processed. However Officers still expect the Operating Expenditure to be below Budget.

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 30 June 2026, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 30 JUNE 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 JUNE 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1.**

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

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	521,516	521,516	510,336	(11,180)	(2.14%)	
Rates excluding general rates	29,800	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,466,923	5,466,923	5,683,944	217,021	3.97%	▲
Fees and charges	745,796	745,796	941,177	195,381	26.20%	▲
Interest revenue	400,000	400,000	487,307	87,307	21.83%	▲
Other revenue	5,528,000	5,528,000	4,266,520	(1,261,480)	(22.82%)	▼
	12,692,035	12,692,035	11,919,084	(772,951)	(6.09%)	
Expenditure from operating activities						
Employee costs	(4,039,210)	(4,039,210)	(3,848,794)	190,416	4.71%	
Materials and contracts	(2,858,550)	(2,858,550)	(1,901,613)	956,937	33.48%	▲
Utility charges	(289,787)	(289,787)	(247,076)	42,711	14.74%	
Depreciation	(1,685,875)	(1,685,875)	(1,749,303)	(63,428)	(3.76%)	
Finance costs	(500)	(500)	0	500	100.00%	
Insurance	(160,324)	(160,324)	(141,466)	18,858	11.76%	
Other expenditure	(1,021,021)	(1,021,021)	(129,972)	891,049	87.27%	▲
	(10,055,267)	(10,055,267)	(8,018,224)	2,037,043	20.26%	
Non cash amounts excluded from operating activities	2(c) 1,651,519	1,651,519	1,778,011	126,492	7.66%	
Amount attributable to operating activities	4,288,287	4,288,287	5,678,871	1,390,584	32.43%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	200,000	200,000	286,110	86,110	43.06%	▲
Proceeds from disposal of assets	30,000	30,000	0	(30,000)	(100.00%)	
	230,000	230,000	286,110	56,110	24.40%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(1,683,077)	(584,939)	1,098,138	65.25%	▲
Acquisition of infrastructure	(517,420)	(517,420)	(92,617)	424,803	82.10%	▲
Payments for intangible assets	(203,420)	(203,420)	(17,979)	185,441	91.16%	▲
	(2,403,917)	(2,403,917)	(695,535)	1,708,382	71.07%	
Amount attributable to investing activities	(2,173,917)	(2,173,917)	(409,425)	1,764,492	81.17%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,220,083	0	0	0	0.00%	
	3,220,083	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	(13,115)	(13,115)	0	0.00%	
Transfer to reserves	(8,147,077)	(32,000)	(386,645)	(354,645)	(1108.27%)	▼
	(8,159,986)	(45,115)	(399,760)	(354,645)	(786.10%)	
Amount attributable to financing activities	(4,939,903)	(45,115)	(399,760)	(354,645)	(786.10%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,825,533	2,825,533	2,825,521	(12)	(0.00%)	
Amount attributable to operating activities	4,288,287	4,288,287	5,678,871	1,390,584	32.43%	▲
Amount attributable to investing activities	(2,173,917)	(2,173,917)	(409,425)	1,764,492	81.17%	▲
Amount attributable to financing activities	(4,939,903)	(45,115)	(399,760)	(354,645)	(786.10%)	▼
Surplus or deficit after imposition of general rates	0	4,894,788	7,695,207	2,800,419	57.21%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2026

	Actual 30 June 2025	Actual as at 30 June 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	16,231,345
Trade and other receivables	4,751,520	5,872,207
Inventories	19,792	67,275
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,665	22,215,422
NON-CURRENT ASSETS		
Trade and other receivables	11,903,050	11,896,177
Property, plant and equipment	15,383,394	14,886,195
Infrastructure	10,298,039	9,446,077
Right-of-use assets	19,728	0
Intangible assets	3,000	2,000
TOTAL NON-CURRENT ASSETS	37,607,211	36,230,449
TOTAL ASSETS	52,452,876	58,445,871
CURRENT LIABILITIES		
Trade and other payables	715,593	333,565
Contract liabilities	117,991	3,183,660
Lease liabilities	13,229	114
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	4,029,690
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	4,098,813
NET ASSETS	51,024,589	54,347,058
EQUITY		
Retained surplus	30,425,522	33,361,346
Reserve accounts	11,058,673	11,445,318
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	51,024,589	54,347,058

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

SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 14 July 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	16,231,345
Trade and other receivables	1,808,302	4,751,520	5,872,207
Inventories	12,882	19,792	67,275
Other assets	32	44,595	44,595
	12,839,154	14,845,665	22,215,422
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(333,565)
Contract liabilities	0	(117,991)	(3,183,660)
Lease liabilities	(5,270)	(13,229)	(114)
Employee related provisions	(498,622)	(512,351)	(512,351)
	(672,492)	(1,359,164)	(4,029,690)
Net current assets	12,166,662	13,486,501	18,185,732
Less: Total adjustments to net current assets Under Review	2(b) (14,714,113)	(10,660,980)	(10,461,937)
Closing funding surplus / (deficit)	(2,547,451)	2,825,521	7,695,207

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(15,064,811)	(11,058,673)	(11,445,318)
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	570,095
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	114
- Current portion of employee benefit provisions held in reserve	345,428	384,464	413,172
Total adjustments to net current assets	2(a) (14,714,113)	(10,660,980)	(10,461,937)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 June 2026	YTD Actual 30 June 2026
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,685,875	1,685,875	1,749,303
Movement in current contract liabilities associated with restricted cash	(34,356)	(34,356)	28,708
Total non-cash amounts excluded from operating activities	1,651,519	1,651,519	1,778,011

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	217,021	3.97%	▲
<i>Income from MVR (\$92k) and Pest Control (\$50k) over budget</i>			
Fees and charges	195,381	26.20%	▲
<i>Commercial waste fees exceed budget (budget was reduced during MYBR)</i>			
Interest revenue	87,307	21.83%	▲
<i>Budget was set at a conservative level; greater than budget Bank Balances</i>			
Other revenue	(1,261,480)	(22.82%)	▼
<i>Fourth .CC instalment not received until July: will be accrued (and therefore eliminated) in year end financial statements</i>			
Expenditure from operating activities			
Materials and contracts	956,937	33.48%	▲
<i>Range of budget savings, caused by a mix of timing differences and savings. Financial Year End typically reduces the YTD variance.</i>			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	86,110	43.06%	▲
<i>Roads to Recovery 24/25 work program finished and acquitted in 25/26.</i>			
Outflows from investing activities			
Acquisition of property, plant and equipment	1,098,138	65.25%	▲
<i>Timing difference : delay in purchase of Plant items - refer to Note 3</i>			
Acquisition of infrastructure	424,803	82.10%	▲
<i>Deferral of roads maintenance</i>			
Outflows from financing activities			
Transfer to reserves	(354,645)	(1108.27%)	▼
<i>Timing differences - budget was phased to be largely year end journals.</i>			
Surplus or deficit after imposition of general rates	2,800,419	57.21%	▲
<i>Caused by the above variances.</i>			

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

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

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

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	2,886,659	0	2,886,659	CBA	variable	NA
Term Deposit	Cash and cash equivalents	1,323,462	0	1,323,462	CBA	4.81%	7/07/26
Term Deposit	Cash and cash equivalents	575,906	1,445,318	2,021,224	CBA	4.81%	7/07/26
Term Deposit	Cash and cash equivalents	0	2,000,000	2,000,000	CBA	4.81%	7/07/26
Term Deposit		0	8,000,000	8,000,000	Benfigo	5.25%	4/12/26
Total		4,786,027	11,445,318	16,231,345			
Comprising							
Cash and cash equivalents		4,786,027	11,445,318	16,231,345			
		4,786,027	11,445,318	16,231,345			

KEY INFORMATION

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

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

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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	28,708	0	413,172
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	75,798	0	1,088,494
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	132,555	0	1,919,835
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	4,006	0	59,295
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	8,696	0	125,162
Community Reserve	541,796	16,254	0	558,050	549,043	40,997	0	590,040
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	7,213	0	103,812
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	1,057	0	85,140
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	6,010,530	(1,327,456)	10,400,757	6,619,253	83,173	0	6,702,426
Infrastructure Reserve	356,700	850,701	(200,000)	1,007,401	353,500	4,442	0	357,942
	10,137,817	8,147,077	(3,220,083)	15,064,811	11,058,673	386,645	0	11,445,318

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	511,789	36,098	(475,691)
Plant and equipment	1,171,288	1,171,288	548,842	1,098,138
Acquisition of property, plant and equipment	1,683,077	1,683,077	584,939	622,446
Infrastructure	517,420	517,420	92,617	424,803
Acquisition of infrastructure	517,420	517,420	92,617	424,803
Total of PPE and Infrastructure	2,200,497	2,200,497	677,557	1,047,249
Synergy Upgrades	203,420	203,420	17,979	185,441
Acquisition of intangible asset	203,420	203,420	17,979	185,441
Total capital acquisitions	2,403,917	2,403,917	695,535	1,232,690
Capital Acquisitions Funded By:				
Capital grants and contributions	200,000	200,000	286,110	86,110
Other (disposals & C/Fwd)	30,000	30,000	0	(30,000)
Reserve accounts				
Plant Reserve	813,600	813,600	0	(813,600)
Building Reserve	511,789	511,789	0	(511,789)
Furniture and Equipment Reserve	7,688	7,688	0	(7,688)
IT & Communications Reserve	640,840	640,840	0	(640,840)
Infrastructure Reserve	200,000	200,000	0	(200,000)
Contribution - operations	0	0	409,425	409,425
Capital funding total	2,403,917	2,403,917	695,535	(1,708,382)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description		Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
	C282 Buildings And Minor Structure	511,789	511,789	0	511,789
	C138 Light Industrial Sheds Home Island	0	0	803	(803)
	C142 Hi Cyclone Shelter Upgrades	0	0	7,520	(7,520)
	C267 Studio Unit Lot198 Hi	0	0	2,059	(2,059)
	C368 Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
Plant, Furniture and Equipment					
	C190 Projector Equipment / Screen	7,688	7,688	0	7,688
	C075 Satellite Tv Upgrade	50,000	50,000	0	50,000
	C091 Gym Equipment - Hi	15,000	15,000	16,408	(1,408)
	C062 2 X Push Mowers	10,000	10,000	0	10,000
	133460 Capital Works - Buildings - Comm Resource Centre	300,000	300,000	2,427	297,573
Motor Vehicles					
	C213 Mini Excavator	156,250	156,250	66,197	90,053
	C222 Excavator Replacement	102,500	102,500	141,515	(39,015)
	C224 4 Wheeler Moto Bike	65,600	65,600	0	65,600
	C240 3 New Fleet Utes	153,750	153,750	218,389	(64,639)
	C241 Plant Replacement - Kubota Mower	112,750	112,750	2,807	109,943
	C242 Kubota Mower Wi	112,750	112,750	87,728	25,022
	C281 Bandit 1890XP mulcher	85,000	85,000	0	85,000
	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	1,683,077	584,939	1,098,138
Roads					
	122210 Capital - Roads Renewal & Upgrade	414,920	414,920	0	414,920
	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	102,500	0	102,500
	TOTAL INFRASTRUCTURE	517,420	517,420	92,617	424,803
Intangible Assets					
	144410 Capital - It & Communications Equipment	78,420	78,420	17,979	60,441
	042490 Document Management System	125,000	125,000	0	125,000
	TOTAL INTANGIBLES	203,420	203,420	17,979	185,441
TOTAL					
		2,403,917	2,403,917	695,535	1,708,382

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	\$	\$
Opening arrears previous year	140,038	247,557
Levied this year	526,206	540,136
Less - collections to date	(205,837)	(338,739)
Gross rates collectable	460,407	448,954
Allowance for doubtful debts	(212,850)	(16,850)
Net rates collectable	247,557	108,032
% Collected	30.9%	43.0%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Rates and statutory receivables	(11,735)	5,176,161	71,384	39,743	231,521	5,507,074
Percentage	(0.2%)	94.0%	1.3%	0.7%	4.2%	
Balance per trial balance						
Rates and statutory receivables						108,032
Waste Debtors						270,710
Trade receivables						5,507,077
GST receivable						3,238
Allowance for credit losses of rates and statutory receivables						(16,850)
Total receivables general outstanding						5,872,207

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	223,308	0	0	0	223,308
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						223,308
Bonds and Deposits held						88,871
Prepaid rates						21,386
Total payables general outstanding						333,565

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue			
Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Grants Commission General	4,900,000	5,100,000	5,144,828
Grant Funding (Non-Capital)-Other Culture	0	0	1,100
Mvr - Income	0	0	92,094
Dept Local Government	0	0	5,000
Jobseeker / Apprenticeship Scheme Incentives	40,000	40,000	18,042
	4,940,000	5,140,000	5,261,064
Contributions			
Fisheries Control - Income	515,912	300,912	358,668
Funding Income - Administration	26,011	26,011	0
Other Culture - Income	0	0	14,520
Pest Control - Income	0	0	49,692
	541,923	326,923	422,879
TOTALS	5,481,923	5,466,923	5,683,944

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual						Budget	
	Rate in	Number of	Rateable	Rate	Interim/Back	Total	Rate	Total
	\$ (cents)	Properties	Value	Revenue	Rate Revenue	Revenue	Revenue	Revenue
				\$	\$	\$	\$	\$
Gross rental value								
General Developed	0.1051	158	3,277,040	344,253	820	345,073	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		154,010	154,010	154,010
Unimproved value								
Sub-Total		212	4,641,735	509,516	820	510,336	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	820	540,136		539,316
Concession / Waiver						0		0
Total general rates				539,316	820	540,136	539,316	539,316

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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	222,216	501,246	279,030
Other revenue	102,500	102,500	102,500	108,576	6,076
	324,716	324,716	324,716	609,822	285,106
Expenditure from operating activities					
Employee costs	(210,000)	(210,000)	(210,000)	(219,679)	(9,679)
Materials and contracts	(600,000)	(600,000)	(600,000)	(535,949)	64,051
Utility charges	(69,000)	(69,000)	(69,000)	28,910	97,910
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(1,700,000)	(1,690,411)	9,589
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229
	(2,896,000)	(2,896,000)	(2,896,000)	(2,729,900)	166,101
Operating result	(2,571,284)	(2,571,284)	(2,571,284)	(2,120,078)	451,206
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	1,700,000	1,690,411	(9,589)
Amount attributable to operating activities	(871,284)	(871,284)	(871,284)	(429,666)	441,618

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	\$	\$	\$	\$	\$
Revenue from operating activities					
Fees and charges	152,500	152,500	152,500	94,548	(57,952)
	152,500	152,500	152,500	94,548	(57,952)
Expenditure from operating activities					
Employee costs	(79,500)	(79,500)	(79,500)	(101,240)	(21,740)
Materials and contracts	(48,000)	(48,000)	(48,000)	(99,575)	(51,575)
Utility charges	(9,300)	(9,300)	(9,300)	(7,981)	1,319
Depreciation on non-current assets	(267,000)	(267,000)	(267,000)	(267,387)	(387)
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319
	(451,300)	(451,300)	(451,300)	(502,364)	(51,064)
Operating result	(298,800)	(298,800)	(298,800)	(407,816)	(109,016)
Non-cash amounts excluded from operating activities	267,000	267,000	267,000	267,387	387
Amount attributable to operating activities	(31,800)	(31,800)	(31,800)	(140,428)	(108,628)
TOTAL INTERFUND	(903,084)	(903,084)	(903,084)	(570,095)	332,989

10.3.2 SCHEDULE OF ACCOUNTS PAID - JUNE 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 June 2026 [↓](#)
10.3.2.2 - Fuel Transactions June 2026 [↓](#)
10.3.2.3 - Credit Cards Transactions June 2026 [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the month of June 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 #12397- #12465	\$230,073.97
Cheque # 11793	\$6,169.50
Direct Payment	\$72,786.97
Total	\$309,030.22

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

It is recommended that Council receives the reports provided for the period June 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY:

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF JUNE 2026 TALLING \$309,030.22 AS CONTAINED IN ATTACHMENT 10.3.2.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JUNE 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.

List of Accounts Paid Under Delegated Authority for the Month of June 2026				
Chq/EFT	Date	Name	Description	Amount
11793	24/06/2026	State Revenue Department	Disbursement MVR for May 2026	\$ 6,169.50
		Total Cheque Payment		\$ 6,169.50
EFT12397	09/06/2026	Australian Services Union	Payroll deductions	\$ 26.50
EFT12398	09/06/2026	Australian Taxation Office	Payroll deductions	\$ 27,147.00
EFT12399	10/06/2026	Boc Ltd	Container Service-Daily Tracking period 28.04.2026 to 28.05.2026	\$ 82.43
EFT12400	10/06/2026	Bunnings Group Limited	Purchase Oil Bar Chain Powerfit	\$ 783.90
EFT12401	10/06/2026	Complete Building Supplies Wa	Purchase materials (General Kampong Mtc)	\$ 2,810.00
EFT12402	10/06/2026	Cocos Island Co-Operative Society Limited	7 Invoices :Cleaning Retail Centre (2 months),Shire Offices (2 months), and Machine Transport to DI	\$ 26,385.79
EFT12403	10/06/2026	Christmas Island Removals	Airfreight charges for-Mark Bateup from Cocos (K) Is to Perth	\$ 710.00
EFT12404	10/06/2026	Cocosday	Grant Program Funding (Business Improvement Grant)	\$ 3,000.00
EFT12405	10/06/2026	Pulu Connect	Service:Fixed Data	\$ 825.00
EFT12406	10/06/2026	Corsign (WA) Pty Ltd	Purchase Signs (Sydney Highway)	\$ 694.00
EFT12407	10/06/2026	CPM Licensing	Renewal Registratin Shire vehicle C1483	\$ 103.90
EFT12408	10/06/2026	Dash Digital	Hosting Caretaker-June 2026	\$ 164.00
EFT12409	10/06/2026	Embroidery Plus (Aust)	Purchase Uniforms (Office Staff)	\$ 2,005.00
EFT12410	10/06/2026	Freightshop	Freight charges- Staff	\$ 2,817.47
EFT12411	10/06/2026	Graham & Annelies Flynn	Cut 1 Key for WI Shire Office, Cut 2 Keys for WI Depot	\$ 95.00
EFT12412	10/06/2026	IT Vision	SynergySoft Update	\$ 1,290.00
EFT12413	10/06/2026	Mcleods Lawyers Pty Ltd	Employment Issues	\$ 4,138.20
EFT12414	10/06/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month June 2026	\$ 297.00
EFT12415	10/06/2026	Mo Sparks Electrical	Removal/Replace oven install new light above entrance-Bungalow 1	\$ 2,515.00
EFT12416	10/06/2026	Office National Canning Vale	Purchase Stationery	\$ 2,444.45
EFT12417	10/06/2026	Sweet As Makan	Catering for a Function	\$ 1,205.00
EFT12418	10/06/2026	Shaz Contracting	Shire Works-Parks/Garden and Road Maintenance	\$ 11,325.00
EFT12419	10/06/2026	Staff Member	Reimbursement for-Power,Internet,Phone Bill	\$ 3,269.67
EFT12420	10/06/2026	Souce To Sea Pty Ltd	Leaking for Hse 10,Hse12 & Hse 22	\$ 1,190.00
EFT12421	10/06/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCCI0007) 100Mbps	\$ 1,000.00
EFT12422	10/06/2026	Telstra	Telephone charges for month 24.05-24.06.2026	\$ 37.40
EFT12423	10/06/2026	Staff Member	Reimbursement Taxi (Rates Training WALG)	\$ 170.60
EFT12424	10/06/2026	Totally Workwear Distribution Center	Purchase Uniform (Fisheries)	\$ 310.55
EFT12425	10/06/2026	Bob Waddell & Associates Pty Ltd	Advisory Services	\$ 2,992.00
EFT12426	10/06/2026	Wa Rangers Association	Membership Fee for-Jamil Ibram (Senior Ranger)	\$ 120.00
EFT12427	10/06/2026	WA Local Government Association	Training-Shire of Cocos (K) Islands-eLearning Subscription for Councillors	\$ 5,056.00
EFT12428	17/06/2026	Azah Badlu	Travel Allowance for (National General Assembly 2026)	\$ 1,493.60
EFT12429	17/06/2026	Ibrahim Macrae	Travel Allowance for (National General Assembly 2026)	\$ 1,493.60
EFT12430	17/06/2026	Mhd Isa Minkom	Travel Allowance for (National General Assembly 2026)	\$ 1,493.60
EFT12431	17/06/2026	William Matthew Scott	Travel Allowance for (National General Assembly 2026)	\$ 1,573.60
EFT12432	17/06/2026	Staff Member	Salary & Wages for payday 14.06.2026 (Account Issues)	\$ 2,694.73
EFT12433	18/06/2026	Myella Courier Services	Purchase Instant 7.1 Ltr Rio Wide Multi Cooker (Nadya Adim Farewell Gift)	\$ 344.00
EFT12434	22/06/2026	9r Logistics	Purchase Pillows/Curtains for -Hse 16 WI	\$ 665.45
EFT12435	22/06/2026	Atoll Air Conditioning	Purchase 7.1kw split airconditioning unit Home Island Chambers room,Shire Office	\$ 4,600.28
EFT12436	22/06/2026	Aquasports Marine	Purchase Yamaha Service parts for PKI001	\$ 361.78
EFT12437	22/06/2026	Mazuwansha Bentley	Reimbursement annual airfares intitlement	\$ 1,500.00
EFT12438	22/06/2026	Baba Mardo Road Services	Development of Generic TMP	\$ 1,100.00
EFT12439	22/06/2026	Complete Building Supplies Wa	Purchase panic Ext Device (Cyclone Shelter)	\$ 425.00
EFT12440	22/06/2026	Civic Legal	Professional Fees-2026 Commercial Lease Review-Lot 38 Home Island	\$ 28,386.38
EFT12441	22/06/2026	Georgie Clunies-ross	Atoll Distributors month June 2026	\$ 60.00
EFT12442	22/06/2026	Embroidery Plus (Aust)	Supply King Gee Shirts	\$ 560.00
EFT12443	22/06/2026	Focus Networks	Monthly Subscription is per Computer Agent	\$ 7,243.00
EFT12444	22/06/2026	Freightshop	Freight Charges for-Orange Barrier Mesh (RSEA)	\$ 1,587.08
EFT12445	22/06/2026	Fire & Safety Services Co Pty Ltd	Service,Inspection and Maintenance of Fire Detection month May 2026	\$ 4,099.00
EFT12446	22/06/2026	Fulton Hogan	Purchase Ezstreet 20kg Bucket 15kg bag Boiblend (Sydney Highway Road Mtc)	\$ 4,016.00
EFT12447	22/06/2026	Halsall & Associates	Review summary for application and review plans,Telecommunication Tower,Navigation Satellite	\$ 618.75
EFT12448	22/06/2026	Indian Ocean Group Training	First Aid Course 10.06.2026 (S.Bulka,A.Desk,S.Keegan,A.Osman,L.Ston,N.Swingle)	\$ 3,825.00
EFT12449	22/06/2026	Ariella Izzara Mazlan	Atoll Distributors month June 2026	\$ 50.00

EFT12450	22/06/2026	Maritime Construction Pty Ltd	Hire of Forklift, Labour & Plant Operator	\$ 870.00
EFT12451	22/06/2026	Shafina Tun Najah Shakirin	Atoll Distributors month June 2026	\$ 50.00
EFT12452	22/06/2026	Mo Sparks Electrical	Shire Depots quarterly Test & Tag for HI & WI Depot	\$ 11,350.00
EFT12453	22/06/2026	Official CPM	Rent for-Hse 16 West Island month June 2026	\$ 4,652.00
EFT12454	22/06/2026	RSEA Pty Ltd	Purchase Thai Prasit Orange Barrier Mesh	\$ 349.61
EFT12455	22/06/2026	Sweet As Makan	Catering	\$ 1,120.00
EFT12456	22/06/2026	Telstra	Telephone charges for May 26-June 26	\$ 37.40
EFT12457	22/06/2026	Toolmart Belmont	Purchase Blue Venom Multi Function Inverter Welder	\$ 752.00
EFT12458	22/06/2026	Totally Workwear Distribution Center	Purchase Q/Life side boot	\$ 174.96
EFT12459	22/06/2026	Bob Waddell & Associates Pty Ltd	Rates Services	\$ 1,892.00
EFT12460	24/06/2026	Corsign (WA) Pty Ltd	Purchase Street Signs	\$ 2,450.00
EFT12461	24/06/2026	David Gray & Co Pyt Ltd	Purchase Bin, Lid 240L	\$ 4,325.05
EFT12462	24/06/2026	Halsall & Associates	Planning Consultancy Services	\$ 742.50
EFT12463	24/06/2026	J Blackwood & Son Ltd	Purchase Coveralls	\$ 571.50
EFT12464	24/06/2026	Sweet As Makan	Catering for Shire Councillors Meeting 17.06.2026	\$ 385.00
EFT12465	24/06/2026	Insurance Commission of Western Australia	Disbursement MVR for May 2026	\$ 27,150.02
		Total Eftpos Payment		\$ 230,073.75
DD12077.1	14/06/2026	Australian Super	Superannuation contributions	\$ 2,152.47
DD12077.2	14/06/2026	GESB Super	Superannuation contributions	\$ 16.80
DD12077.3	14/06/2026	Unisuper	Payroll deductions	\$ 6,525.05
DD12077.4	14/06/2026	AXA Australia	Superannuation contributions	\$ 3,459.30
DD12077.5	14/06/2026	Aware Super	Superannuation contributions	\$ 9,742.96
DD12077.6	14/06/2026	Vision Super	Superannuation contributions	\$ 1,311.54
DD12077.7	14/06/2026	Panorama Super	Superannuation contributions	\$ 1,420.00
DD12077.8	14/06/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 637.27
DD12077.9	14/06/2026	Rest Superannuation	Superannuation contributions	\$ 1,141.11
DD12094.1	28/06/2026	Australian Super	Superannuation contributions	\$ 1,785.20
DD12094.2	28/06/2026	GESB Super	Superannuation contributions	\$ 67.20
DD12094.3	28/06/2026	Unisuper	Payroll deductions	\$ 6,525.05
DD12094.4	28/06/2026	AXA Australia	Superannuation contributions	\$ 3,441.43
DD12094.5	28/06/2026	Aware Super	Superannuation contributions	\$ 10,038.85
DD12094.6	28/06/2026	Vision Super	Superannuation contributions	\$ 1,311.54
DD12094.7	28/06/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD12094.8	28/06/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 645.27
DD12094.9	28/06/2026	Rest Superannuation	Superannuation contributions	\$ 833.85
DD12119.1	15/06/2026	Viva Energy Australia Ltd	Fuel Purchase May 2026	\$ 7,179.74
DD12121.1	26/06/2026	Mastercard	See Attachments	\$ 4,829.74
DD12124.1	26/06/2026	Mastercard	See Attachments	\$ 5,071.64
DD12128.1	26/06/2026	Mastercard	See Attachments	\$ 676.31
DD12077.10	14/06/2026	Australian Super	Superannuation contributions	\$ 897.32
DD12077.11	14/06/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD12094.10	28/06/2026	Australian Super	Superannuation contributions	\$ 1,081.14
DD12094.11	28/06/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 72,786.97
		Total Transaction for the Month of June 2026		\$ 309,030.22

Detailed Fuel Card Transactions for May 2026 (Paid in June 2026)						
Date	Card Number	Registration	Product	Quantity	Per Litre	Total
28.05.2026	7034303113549169	N/A	DIESEL	150	\$ 3.65	\$ 548.18
28.05.2026	7034301108997898	C1897	DIESEL	59.19	\$ 3.65	\$ 216.31
28.05.2026	7034301108998433	C1454	DIESEL	54.32	\$ 3.65	\$ 198.52
27.05.2026	7034303093122078	N/A	DIESEL	54.29	\$ 3.65	\$ 198.41
26.05.2026	7034301108997906	C1898	DIESEL	64.23	\$ 3.65	\$ 234.73
25.05.2026	7034301108997880	C1895	DIESEL	62.91	\$ 3.65	\$ 229.91
22.05.2026	7034303113549169	N/A	DIESEL	142.54	\$ 3.65	\$ 520.92
18.05.2026	7034301108997898	C1897	DIESEL	57.01	\$ 3.65	\$ 208.35
18.05.2026	7034303113549169	N/A	DIESEL	430.99	\$ 3.65	\$ 1,575.07
15.05.2026	7034303113549169	N/A	DIESEL	73.13	\$ 3.65	\$ 267.25
13.05.2026	7034303113549169	N/A	DIESEL	162.41	\$ 3.65	\$ 593.54
13.05.2026	7034303113549169	N/A	DIESEL	160.48	\$ 3.65	\$ 586.48
11.05.2026	7034301108997906	C1898	DIESEL	57.39	\$ 3.65	\$ 209.74
07.05.2026	7034301108997898	C1897	DIESEL	55.59	\$ 3.65	\$ 203.15
06.05.2026	7034303113549169	N/A	UNLEADED 95	20	\$ 3.08	\$ 61.64
06.05.2026	7034301108997880	C1895	DIESEL	56.12	\$ 3.65	\$ 205.09
05.05.2026	7034303113549169	N/A	DIESEL	212.09	\$ 3.65	\$ 775.09
04.05.2026	7034303113549169	N/A	DIESEL	95.05	\$ 3.65	\$ 347.36
Total				1967.74	\$ 3.65	\$ 7,179.74

Detailed Credit Card Transaction - June 2026			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
28.05.2026	Shamroks Supermarket	Staff Amenities	\$ 55.83
29.05.2026	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 1,236.80
02.06.2026	Shamroks Supermarket	Staff Amenities	\$ 12.00
03.06.2026	Shamroks Supermarket	Staff Amenities	\$ 10.15
05.06.2026	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 652.92
11.06.2026	Cocos Island General Agencies	Nadya Farewell Lunch Supplies	\$ 62.00
11.06.2026	Seafont Restaurant	Nadya Farewell Lunch Supplies	\$ 28.42
12.06.2026	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 86.00
15.06.2026	Pulu Connect	Data Recharge for David Basil	\$ 25.38
15.06.2026	Seafont Restaurant	Staff Amenities	\$ 55.83
17.06.2026	Qantas Airways	Flight cancellation refund for Cr Levi Fowler	-\$ 1,716.26
17.06.2026	Cocos Island Co-operative Society	The Spot and Trannies gas refill for BBQ	\$ 148.50
20.06.2026	Crown Promenade Perth	Crown Promenade Perth - Accommodation for Ibrahim Macrae	\$ 655.45
20.06.2026	Crown Promenade Perth	Crown Promenade Perth - Accommodation for Cr Isa Minkom	\$ 655.45
20.06.2026	Crown Promenade Perth	Crown Promenade Perth - Accommodation for Cr Azah Badlu	\$ 655.45
20.06.2026	Taxi Pay Australia	Taxi Fare	\$ 44.31
21.06.2026	Arif Hu	Taxi Fare	\$ 35.23
21.06.2026	A by Adina Canberra	Accommodation for Ibrahim Macrae	\$ 1,831.72
21.06.2026	Taxi Pay Australia	Taxi Fare	\$ 52.19
23.06.2026	Starlink Australia	Star Link Subscription	\$ 467.00
24.06.2026	AERIAL CG	Taxi Fare	\$ 17.27
	Total		\$ 5,071.64
Credit Card - David Tombs - Manager of Finance and Corporate Service			
10.06.2026	Cocos Asian Imports	Office Supplies	\$41.10
10.06.2026	Seafont Restaurant	Staff Functions	\$27.41
11.06.2026	Telstra prepaid	David Tombs	\$44.00
11.06.2026	Seafont Restaurant	Office Supplies	\$51.77
17.06.2026	Qantas Airways	Staff Airfare Entitlement Wedding Rasa	\$1,316.26
17.06.2026	Qantas Airways	Staff Airfare Entitlement Wedding Rasa	\$1,316.26
18.06.2026	Pulu Connect	Data 4G Service for David Tombs	\$50.75
22.06.2026	Cocos Island Co-operative	Hardware Store - Fuel	\$1,945.65
23.06.2026	Seafont Restaurant	Staff Amenities	\$36.54
	Total		\$4,829.74
Credit Card - Matthew Scott - Chief Executive Officer			
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Cr Osmand Sloan	-\$ 1,470.01
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Additional Charge	-\$ 3.54
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Additional Charge	-\$ 27.00
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Cr Levi Fowler	-\$ 1,470.01
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Additional Charge	-\$ 9.00
28.05.2026	Virgin Australia Brisbane	Flight Cancellation Refund - Additional Charge	-\$ 27.00
10.06.2026	Qantas Airways	Qantas Flight Cancellation Refund - Cr Osman Sloan	-\$ 1,805.26
19.06.2026	Cocos Keeling Islands Home Island Caus	Cocos Keeling Islands Tourism - Cocos Bird Books (NGA)	\$ 162.96
21.06.2026	Act Cab	Taxi Fare	\$ 34.91
21.06.2026	A by Adina Canberra	Accommodation for Matthew Scott	\$ 1,831.72
21.06.2026	A by Adina Canberra	Accommodation for Cr Azah Badlu	\$ 3,094.29
23.06.2026	Taxi Pay	Taxi Fare	\$ 45.29
23.06.2026	Live Payments	Taxi Fare	\$ 28.40
23.06.2026	Act Cab	Taxi Fare	\$ 17.06
23.06.2026	AERIAL CG	Taxi Fare	\$ 25.36
24.06.2026	GM Taxi Pay	Taxi Fare	\$ 31.34
24.06.2026	Act Cab	Taxi Fare	\$ 23.10
24.06.2026	Can Cab	Taxi Fare	\$ 14.12
24.06.2026	AZIMA Restaurant	Azima Restaurant	\$ 179.58
	Total		\$ 676.31
Total Credit Card Transaction for the Month Ended June 2026			\$10,577.69

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - JUNE 2026

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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☒	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 maintenance and construction activities undertaken in June 2026 by the infrastructure department.

BACKGROUND

During June, the Infrastructure Team continued to deliver essential operational and inspection services, including:

- Mowing, vegetation control, and grounds maintenance across parks, reserves, and public areas on Home, West and Direction Island.
- Asbestos inspections to develop a register of contaminated sites.

- Tree pruning works to address overhanging branches impacting road user visibility and pedestrian safety.
- Building and plumbing maintenance for residents.

1. Routine Operations

(a) Removal of Tennis Court Fence

Maintenance activities included the removal of the fence at the tennis courts on Home Island. The fence was falling and in disrepair. New fence mesh is being ordered, and the tennis courts will shortly be replaced by a new fence (Figure 1).



Figure 1: Removal of tennis court fencing and cleaning of surface.

The cleaning of the court surface has commenced (Figure 2). It is intended to make the tennis courts a multipurpose sports arena to also include a full-size basketball court, hockey pitch and mini soccer field. This will allow for greater utilization of the area.



Figure 2: Cleaning of tennis court surface. Including a full size basket ball court and hockey/mini soccer pitch is being investigated.

(b) Mowing

Mowing activities included both townships and the parks and gardens of Home and West Islands. The full length of Sydney Highway and Ruma Barru was mowed.



Figure 3: Mowing was undertaken in various locations on Home and West Islands.

2. Asbestos Register for Pondoks

The Shire commissioned a contractor to audit and develop a site register for 44 Pondoks and the following sites on the Cocos Keeling Islands:

- Home Island, Cocos Art Centre;
- West Island Toilet Block;
- West Island Yacht Club Facility;
- West Island Scout Park Shelter; and
- Direction Island toilets/Pondoks.

The scope of the audit was also to provide guidance on managing the asbestos. The assessment was conducted between 20th to 25th June, 2026 and found low levels of asbestos. This will need to be collected and disposed. Fortunately, due to the locations being remote and the small amounts, the risk is low and the Shire has some time to develop a plan to manage the asbestos sites.



Figure 4: An audit of 44 Pondoks was undertaken from 20 -25 June 2026 found low levels of asbestos.

3. Building & Plumbing Maintenance

Plumbing and maintenance was undertaken for the following activities:

- House 58 Locate and fixed pipe leak Main water meter
- House 35 Locate and fixed HW pipe leak behind ablution block
- House 31 Basin pipe burst under Vanity
- House 009 Solahart pipe leaking on the roof
- House 76 replaced toilet cistern
- Inspect main water meter for suspected leaks from high water usage readings
- Clear pipe blockages

4. Road Maintenance

Road grading continued in June on South Rd, West Island (Figure 4). Excavations for coral limestone was done to generate materials for pothole repair. The grader will be left on West Island to pothole repair shoulders on Sydney Highway due to the heavy rains experienced in June. Pothole repair using cold mix asphalt was also undertaken on West Island.



Figure 4: An audit of 44 Pondoks was undertaken from 20 -25 June 2026.

5. Waste Services

The Shire commenced clean up activities at its waste transfer stations and the sludge pit at the Elephants Graveyard on West Island because of non-compliance notices given by the Department of Water and Environmental Regulations (DWER). As a result, the green waste drop off area on Home Island was shifted to the transfer station due to public health and safety as it has open sludge pits and the public were using the site unsupervised.



Figure 5: The green waste area has been brought back into the transfer station on Home Island.

6. Fleet, Plant & Equipment

Two mowers and a mini excavator was delivered in June and was awaiting clearance from biosecurity. An aluminium frame for sand bagging was also received.

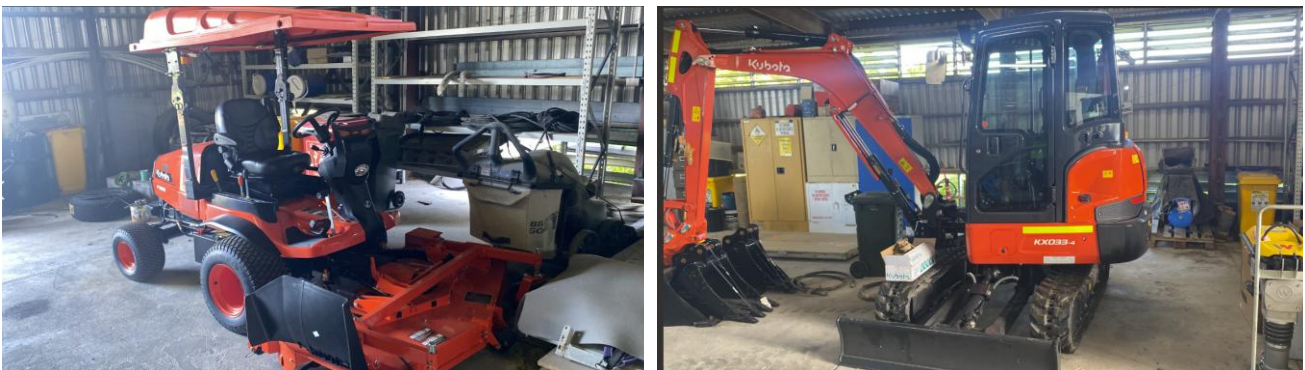


Figure 6: Two mowers and a mini excavator were received in June.

7. Challenges & Constraints

Increasing limestone coral stockpiles from burrow pits needs to continue in July to have sufficient supply of material for gravel resheeting and pothole patching. Due to the large number of coconut trees in parking areas, road ways and parks and gardens the Shire needs to undertake a de-nutting program. This will require acquiring an Elevated Work Platform (EWP).

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

COMMENT

Nil

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Shire is managing maintenance activities to deliver acceptable services to the community. The asbestos register will help the Shire manage risks which are low. Non-conformance notices received from DWER will be actioned within the given time frames.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

10.4.2 PURCHASE OF ELEVATED WORK PLATFORM (EWP), CONTAINER FORKLIFTS, PLANT SHELTER DOME AND HOIST

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

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

REPORT PURPOSE

This report seeks Council approval to reallocate the approved \$350,000 capital expenditure budget which originally was budgeted for a Telehandler loader to now be used towards the procurement of a dedicated Elevated Work Platform (EWP), two low-profile container entry forklifts, a plant storage dome shelter, a fleet maintenance hoist with underbody anti-rust equipment, and associated sea freight costs to the islands.

BACKGROUND

The Shire of Cocos (Keeling) Islands maintains essential municipal infrastructure across Home Island and West Island. A key operational challenge is the routine de-nutting of coconut trees in public spaces, including car parks, parks, and tree canopies overhanging roadways, to eliminate severe public safety hazards from falling coconuts. The platform is also required for general municipal tree

trimming and structural building works. The adopted capital budget allocated \$350,000 for a Telehandler loader to assist with shipping container loading at the waste transfer stations, serve as back-up for Council's existing three loaders, and undertake tree de-nutting and trimming.

1. Operational & Safety Risk

Following technical evaluation, a Telehandler loader is deemed unsuited and unsafe for de-nutting and tree care activities. Under Work Health & Safety (WHS) regulations, a telehandler must remain stationary while the platform cage is elevated. Moving a telehandler with an elevated platform creates lateral instability and severe tip over risks, placing workers at significant safety risk. Conversely, a dedicated Elevated Work Platform (EWP) is specifically engineered for self-propelled movement while elevated, enabling workers to safely navigate around tree canopies and building structures. In addition, Council's existing fleet of three loaders is sufficient for heavy handling, rendering a fourth loader redundant.

2. Proposed Asset & Freight Package

To address high-risk tree care needs and optimize capital resources within the \$350,000 budget allocation, Infrastructure Services recommends procuring:

- 4WD Rough-Terrain EWP: Dedicated platform providing safe, flexible reach for tree de-nutting, pruning, and building maintenance.
- 2 x Low-Profile Container Entry Forklifts: Low-clearance forklifts assigned to the Home Island and West Island depots respectively to load and unload sea shipping containers.
- Plant Storage Dome Shelter: Heavy-duty dome shelter to protect EWP and plant assets from high tropical rainfall.
- Vehicle Hoist & Anti-Rust Spray Rig: Workshop hoist to facilitate mandatory underbody anti-rust treatment against severe coastal salt corrosion.
- Sea Freight & Logistics: Ocean freight from Perth/Fremantle to Home Island and West Island.

3. Estimated Costs & Financial Implications

The revised capital expenditure plan includes all equipment acquisition costs alongside sea freight charges to the Cocos (Keeling) Islands, remaining fully budget-neutral:

Item / Description	Quantity	Estimated Cost
4WD Rough Terrain EWP Dedicated arborist & building maintenance boom	1 Unit	\$155,000
Low-Profile Container Entry Forklifts 1 Unit for Home Island Depot, 1 Unit for West Island Depot	2 Units	\$80,000
Heavy-Duty Plant Storage Dome Shelter All-weather shelter for island rainfall protection	1 Unit	\$40,000
Vehicle Hoist & Anti-Rust Spraying Setup Workshop hoist for fleet underbody rust protection	1 Unit	\$35,000
Sea Freight & Logistics Allowance	Lump	\$40,000

• Sea transport from Fremantle to Home & West Islands	Sum	
Total Reallocated Cost		\$350,000
Approved Telehandler Budget		\$350,000
Net Budget Impact		\$0

4. Risk & Asset Protection Assessment

The Cocos (Keeling) Islands experience high annual rainfall and intense salt air exposure. Storing the EWP and machinery under a specialised shelter dome and applying regular underbody anti-rust treatments will significantly extend asset useful life, safeguarding Council's capital investment.

POLICY AND LEGISLATION IMPLICATIONS

The proposed budget amendments are required to reflect information that was not known when the 2025/26 Budget was developed.

FINANCIAL IMPLICATIONS

The proposed budget amendments have no direct financial implications.

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 budgets do not reflect current events.	Low	Budget amendments
Reputation	That budgets do not reflect current events.	Low	Budget amendments
Compliance	Nil	NA	Nil
Fraud	Nil	NA	Nil

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

Budget amount of \$350,000 can be better utilized to purchase a EWP, two low profile forklifts, plant storage dome and hoist for anti-rust treatment of plant and equipment.

OFFICER RECOMMENDATION – ITEM NO 10.4.2

THAT COUNCIL, BY ABSOLUTE MAJORITY

1. CANCELS THE PROPOSED PROCUREMENT OF THE TELEHANDLER LOADER INCLUDED IN THE CAPITAL WORKS PROGRAM, WITH A BUDGET ALLOCATION OF \$350,000;
2. APPROVES THE REALLOCATION OF THE \$350,000 BUDGET ALLOCATION FOR THE ACQUISITION AND DELIVERY OF THE FOLLOWING PLANT AND EQUIPMENT:
 - a. ONE (1) ROUGH TERRAIN ELEVATED WORK PLATFORM - \$155,000;
 - b. TWO (2) LOW-PROFILE CONTAINER ENTRY FORKLIFTS FOR HOME ISLAND AND WEST ISLAND TRANSFER STATIONS - \$80,000;
 - c. ONE (1) PLANT STORAGE DOME SHELTER - \$40,000;
 - d. ONE (1) FLEET VEHICLE HOIST AND ANTI-RUST SYSTEM - \$35,000; AND
 - e. SEA FREIGHT AND LOGISTICS ALLOWANCE FROM FREMANTLE - \$40,000.

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - JULY 2026

FILE NUMBER:

AUTHOR: Aindil Minkom, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

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REPORT PURPOSE

To provide Council with an update on Community Development Team programs, projects and events undertaken during July 2026, including upcoming community initiatives.

BACKGROUND

1. Community Development Officer – Culture and Heritage

Current Projects

- Wayang Kulit Puppeteer Visit – Cultural Infusion
- Cerita Seni Pulu Cocos / Cocos Art Stories
- Annual Leave

Wayang Kulit

- Flights and accommodation provided for the Cultural Infusion performers for October.
- The WA Museum team (Tim Eastwood and Ali Porter) will be visiting during this time, and we hope to capture an oral history with the Dalang, Sumardi. We hope to connect with Nadya Adim to deliver this as she has vast experience with delivering oral history interviews.

CITS Strategic Funding

- We will be hosting a visit from Jacky Cheng and Abdul-Rahman Abdullah in October 2026
- This visit will act as a precursor for Cerita Seni Pulu Cocos/Cocos Art Stories project, allowing the artists to visit the islands, speak to community and gain a better understanding of how the community see themselves. These insights will inform the project moving forward.
- The Shire of Cocos Keeling Island will be providing several materials and tools for this project as in-kind support.

Cerita Seni Pulu Cocos / Cocos Art Stories

- We have recently announced our success in the Creative Australia Arts Projects for Organisations round. Our project, Cerita Seni Pulu Cocos was accepted for funding in a round with a 10% acceptance rate.
- The project will lead on from the Batik Revival Project, exploring the communities' interest in textiles, printing and sewing.
- Outcomes from the project will be exhibited at the Indian Ocean Craft Triennial in Perth from October 2027. This is an exciting opportunity to raise the profile of the Cocos Keeling Island creatives and heighten understanding of our unique context to mainland communities.
- We will be working with 6 accomplished artists – Jacky Cheng, Abdul-Rahman Abdullah, Emma Washer, Belinda Cook, Susie Vickery and Melissa Cameron. Each artist brings their own unique skill set to deliver artist talks and workshops in the community, commencing from November. All workshops will be free for the community to attend.
- The project partners with several local organisations.
 - IOGTA will collaborate with the project through their sewing program for job seekers,
 - Cocos Islands District High School will be hosting workshops for the school children
 - The Shire will be hosting community workshops and evening sessions in between visits to continue momentum. We will encourage older (high school aged) youth to partake in community workshops alongside their school opportunities as we had strong interest from this demographic during the Batik Revival Project.
- Cocos Islands District High School and The Shire of Cocos Keeling Islands will be providing materials and tools for their respective workshops, with ordering managed by the Culture and Heritage Officer.
- As the project was conceptual until recent grant approval, the materials and tools are not yet captured in the Community Development budget and will be presented as a variation.

Annual Leave

- Niamh Swingler will be going on leave from Friday 24 July 2026, returning to Island on the 4 September 2026.

2. Youth And Recreation Officer

School Holiday Program – Term 2

This term's school holiday activities clashed with a community wedding. In the past, this have resulted in poor attendance due to whole community involvement in the wedding preparations and celebrations. Unfortunately, it was necessary to cancel some activities.

Term 2 programs consisted of 4 activities between Home Island and West Island. This includes:

- Making Fruit Kebabs
- Creating Paper Chatterboxes
- Creating Marine debris Art
- Volleyball clinics and games

Upcoming Events for August 2026

- Ishar Women's Health 1 – 7 August 2026
- IOT Sports visit – Rugby Coach Jack Rolle 3-7 August 2026

Market Stalls are being planned in the next coming months. We are anticipating on pairing the Market Stalls with twilight games to encourage and attract more attendance and patrons. More information will be provided closer to events.

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

S4 To support and encourage community events that bring us together.

Strategy

S4.2 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation. Annual community event supporting integration and inter-island participation include – Australia Day, Act of Self Determination Day, RU Ok Day.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Project costs may exceed current budget allocations.	Moderate (6)	Monitor expenditure and report variations to Council.

Reputation	Community programs and expenditure are subject to public review.	Low (3)	Ensure expenditure is transparent and appropriately justified.
Compliance	Reporting requirements may not be met within required timeframes.	Low (3)	Maintain reporting processes and review deadlines.
Fraud	Risk of inaccurate reporting or manipulation of information.	Low (3)	Internal controls and audit processes are maintained.

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 report is to advise Council of events taken place in July, as well as updating Council on upcoming events in Community Development.

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 JULY 2026.

11 MINUTES TO BE RECEIVED

Nil

**12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS
NOTICE HAS BEEN GIVEN**

Nil

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

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

14.1 CEO Probationary Review

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - ((2)(B)) AND ((4)(B)) OF THE LOCAL GOVERNMENT ACT, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER RELATING TO THE RECRUITMENT OR EMPLOYMENT OF THE CEO OR A SENIOR EMPLOYEE, INCLUDING (I) THE TERMINATION OF EMPLOYMENT; OR (II) A REVIEW OF PERFORMANCE UNDER SECTION 5.38 OF THE ACT) AND (INFORMATION RELATING TO THE PERSONAL AFFAIRS OF AN INDIVIDUAL;).

14.2 Community Funding Program.

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - ((4)(B)) OF THE LOCAL GOVERNMENT ACT, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (INFORMATION RELATING TO THE PERSONAL AFFAIRS OF AN INDIVIDUAL;).

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

15.2.1 APPLICATION FOR NEW LEASE - TENANCY 5 AT PART LOT 225 AND 227 HOME ISLAND, COMMUNITY RESOURCE CENTRE

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: 15.2.1.1 – SOCKI Expression of Interest to Lease Submission [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To advise Council of the outcome of the Expression of Interest (EOI) process for Tenancy 5 at Part Lot 225 and 227 Home Island (HI), Community Resource Centre (CRC), 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 5 at the CRC on HI became available for lease following the expiry of the previous lease arrangements. To ensure transparency and compliance with legislative requirements, the Shire undertook a public EOI for the tenancy.

One submission was received from The State of Western Australia acting through the Department of Communities.

COMMENTS

The Department of Communities plays a vital role particularly in supporting wellbeing of individual, families and communities. Through delivery essential programs and services, the department provides critical assistance to those in need, strengthens and promotes social inclusions. Their continued presence in the community ensures the vulnerable individuals and families have access to the support and resources necessary to improve and achieve positive long-term outcomes.

The continuation of Departments services is of significant benefit to the broader community and its ability to effectively deliver these essential functions is fundamental to the health wellbeing and of the community it serves.

The Department has requested a two (2) years lease with a further two (2) years option and officers support this request.

As outlined in the submission, the Department has requested a licence which the Shire are not supportive of, given the following reasons:

- The Department's use is likely to involve exclusive and ongoing occupation, which is more appropriately documented through a lease.
- A lease provides greater certainty regarding term, rent, maintenance, insurance, alterations, default and termination.
- It offers stronger protection of the Shire's building and clearer responsibility for damage, compliance and reinstatement.
- A licence may create legal ambiguity and could still be treated as a lease based on the actual occupation arrangements.
- A lease provides better governance, transparency and accountability for the use of a public asset.
- It avoids establishing an unsuitable precedent for other long-term occupiers of Shire property.
- A licence is generally better suited to short-term, intermittent or non-exclusive use.

It should also be noted that occupation will commence upon the completion of the flooring upgrade at the CRC building.

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 agreement will generate ongoing revenue for the Shire. Lease conditions include:

- Annual lease payment.
- Annual CPI rent review.
- Market review at the commencement of any further lease.

- 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, a need 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)

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 5 at the CRC Building.

Administration recommends the State of Western Australia acting through the Department of Communities 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 15.2.1

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 5 AT THE COMMUNITY RESOURCE CENTRE, PART LOT 225 AND 227 HOME ISLAND.

2. NOTES THAT ONE SUBMISSION WAS RECEIVED THROUGH THE EXPRESSION OF INTEREST PROCESS.

3. ENDORSES THE STATE OF WESTERN AUSTRALIA ACTING THROUGH THE DEPARTMENT OF COMMUNITIES AS THE PREFERRED PROPONENT FOR THE PROPOSED LEASE OF TENANCY 5 AT THE COMMUNITY RESOURCE CENTRE, PART LOT 225 AND 227 HOME ISLAND.

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 5 AT THE COMMUNITY RESOURCE CENTRE, PART LOT 225 AND 227 HOME ISLAND TO THE STATE OF WESTERN AUSTRALIA ACTING THROUGH THE DEPARTMENT OF COMMUNITIES 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 TWO (2) 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.

vi. THE LEASE WILL COMMENCE UPON THE COMPLETION OF THE FLOORING UPGRADE TO THE COMMUNITY RESOURCE CENTRE.

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 THE STATE OF WESTERN AUSTRALIA ACTING THROUGH THE DEPARTMENT OF

COMMUNITIES 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 5, CRC Building, Lot 227 Home Island, Cocos (Keeling) Islands

("the Premises")

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

By email: [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 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:

**The State of Western Australia acting
through the Department of
Communities**

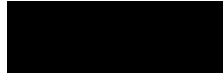
ACN/ABN: **Not Applicable**

Name of Trust: **Not Applicable**

*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:

Department of Communities,



Telephone number:



Email Address:





Item 2 Details of Guarantor

Guarantor Name:

Not Applicable

Address:

Telephone number:

Email Address:

Item 3 (a) Land and Address

Tenancy 5, CRC Building, Lot 227 Home Island, Cocos (Keeling) Islands

(b) Premises

Tenancy Number 5 of the Building having an area of approximately 14 square metres or thereabouts.

The whole of the Land and any Building situated thereon.

Item 4 (a) Permitted Use

Office

(b) Trading Name

The Department of Communities

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) **Not applicable.**

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

Two (2) years from the Commencement Date and terminating on the day prior to the 2nd* 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)

Two (2) options of two (2) years each.

(c) Commencement Date

One (1) days after the Handover Date.

(d) Handover Date (What date is the Premises to be given to the Tenant?)

1 July 2026

(e) Fit Out Period (How long will the Tenant have to do their Fit-out?)

Nil.

Item 8 Rent

The Rent for the first year of the Term will be:

- (i) calculated at the rate of THREE THOUSAND SEVERN HUNDERD AND FIFTY DOLLARS (\$3,750.00) 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

The State Government of Western Australia does not pay bank guarantees

(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

Not applicable – no fitout required at this stage.

(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.
- (iii) The will only be binding if executed by both parties.

**(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.
- (iv) Each party will pay for its own legal costs associated with the preparation and negotiation of the Lease.

(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.

(g) Licence

The Department of Communities have asked if the document could be written up as a licence instead of a lease for administrative purposes. There will be no change to the the document other than clauses by mutual agreement.

(h) Payment

The Department of Communities have asked if the annual rent plus GST can be made as one payment each financial year with the first payment to be made prior to June 30 2026.



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

LINCOLN VERRALL

SIGNATURE

DEPARTMENT OF COMMUNITIES LINCOLN VERRALL

ORGANIZATION

A/ASSISTANT DIRECTOR, STRATEGIC PLANNING & PROJECTS

POSITION IN ORGANISATION

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.

As per the 'Department of Communities Strategic Direction Statement (2022 -2025)' – The Department of Communities brings together vital services and functions that enable individual, Family and Community wellbeing.

- Vision – *Better lives together through people, place and home.*
- Purpose – *Working together to provide responsive services that build safe, inclusive and empowered communities.*
- Strategic Directions - *Greater self-determination; Earlier intervention and prevention; Continuous improvement in service delivery; Innovative and integrated approaches; A focus on our people and workplace.*

As per 'Our Cocos (Keeling) Islands 2030 Strategic Plan', the following aspects of the 'Our Cocos (Keeling) Islands 2030 Strategic Plan' align with the Department of Communities Strategy:

- Vision – *Harmonious multi-cultural living, Learn, play and work together in a way that celebrates difference through inclusion, Safe, Secure and inclusive lifestyle*
- Our Themes – *Our Community: A well-educated community; A healthy community; Social harmony; safe and secure islands.*
- Strategies – *Increase social harmony through expanded opportunities for inter-island interaction and community engagement, improve health outcomes, Encourage the community to embrace the need for change, Improved support for disabled people, Support physical activities for youth and increase cultural awareness.*

The services that the Department of Communities provide to CKI in line with their Strategic direction and Service Delivery Arrangements include:

CHILD PROTECTION AND FAMILY SUPPORT

The Child Protection and Family Support area supports young people, families and the elderly to meet their full potential, and promote safety in the community. Services include the provision of individual family



support and child protection activities including Mandatory Reporter training and community capacity building.

WORKING WITH CHILDREN SCREENING UNIT

The Working with Children Check Screening unit, provides Working with Children Check (WWC) services to the IOT including processing WWC applications, issuing and ongoing monitoring of WWC cards and providing information and assistance to individuals and organisations.

WA SENIORS CARD

WA Seniors Cards are provided to eligible IOT residents, facilitating member benefits such as concessions on water rates, local government rates, the provision of annual Cost of Living Rebate, and the Safety and Security Rebate.

2. Membership and participant numbers and projections

- (b) *Provide information on the current membership, residential location and participation rates of the organisation and projections over the life of the lease period.*
- (c) *Priority will generally be given to business cases that demonstrate inclusion of, and support to the local residents and community.*

At present, Department of Communities, Child Protection and Family Support engage all local residents and community of CKI in regard to individual and family support, community capacity building, interagency community collaboration and child protection and investigations at a minimum of 1-week duration, over a 4-6-week interval.

With an anticipated increase in placed based resources, services and support to local residents and community in CKI is likely to increase to throughout the entire working week. Due to confidentiality and privacy restrictions, the number of interactions with local residents or the community of CKI cannot not be reported.

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)

ABN 41 889 424 592

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?

At present, Department of Communities, Child Protection and Family Support engage all local residents and community of CKI in regard to individual and family support, community capacity building, interagency community collaboration and child protection and investigations at a minimum of 1-week duration, over a 4-6-week interval. With an anticipated increase in placed based resources, services and support to local residents and community in CKI is likely to increase throughout the entire working week operating at a



minimum from 7.5 hours each day i.e. 8.00am – 4.00pm with scope to operate beyond these hours dependent on community engagement activities.

Further growth to the already mentioned resources is not anticipated during the life of the lease.

5. Proposed spaces to be included in arrangement

Does the organisation require exclusive use of the property? Provide details.

Department of Communities, Child Protection and Family Support requires the exclusive use of the property when staff are on CKI, however, in the context of promoting cross-agency collaboration, with due communication and process, there is scope to co-share the space with other business areas in the Department of Communities and external agencies related to Child, Youth and Family Safety, including the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (DITRDCSA).

6. Proposed usage available to the wider community and method to manage

Describe how the proposal will address broad community access?

Department of Communities, Child Protection and Family Support services only seeks to serve the local residents and community of CKI in regard to individual and family support, community capacity building, interagency community collaboration and child protection and investigations, therefore, the office will be accessible and made available to the community as much as is needed when they are engaging in any of the services offered by the Department.

7. Financial position of Applicant with the Shire or other Organisations

Provide evidence that the organisation is meeting their financial obligations.

2 Year lease to be paid upfront.

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.

Service provided by our Senior CSP under the Service Delivery arrangement will be funded by the Commonwealth, no fees/charges will come from community members.

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?

N/A – The Department of Communities are not seeking to undertake any property modifications in order to provide the agreed services outlined in the Service Delivery Arrangements. Department of Communities will only be required to source furniture, namely, desk and chairs etc. for the office, as the space is presently unfurnished.

**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?

Not Applicable for the building. Department of Communities, Child Protection and Family have always worked collaboratively with CKI Australian Federal Police and the IOT Health Service Social Worker who occupy surrounding offices in the complex.

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.

Department of Communities promote going paperless, there should be minimal environmental impact from the type of work being held in the office space, any waste that is created will be disposed of in a sustainable manner (recycling, reuse) where possible.

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.

The Department of Communities will continue to provide services to the CKI as per the approved Service Delivery Arrangements.

14. Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Information (if applicable)

Will this lease have any impact on the CHRMAP

There is potential for the office space to be used at times by additional resources on CKI associated to any initiatives born to support local residents and Community in CKI including CHRMAP, as approved by DITRDCA.

15. Other Information

Provide details of any other information that will support your Expression of Interest/.

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**