

# 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.

## OUR VALUES

### Service

Provide the best service we can.

We serve the community and each other.

### Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

### Support

We support our team and our community.

Look for opportunities to help each other.

### Respect

We respect and value others.

Our interactions are always respectful towards others.

### Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

### Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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## **1 OPENING/ANNOUNCEMENTS OF VISITORS**

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

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.

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

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

### 5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Nil		

**5.2 APPLICATION FOR LEAVE OF ABSENCE**

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.
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## 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**

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

**REPORT PURPOSE**

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

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

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

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

## **BACKGROUND**

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

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

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

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

The discussion also highlighted the need to better understand:

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

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

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

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

## **COMMENTS**

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

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

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

The proposed scope of works includes:

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

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

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

## **POLICY AND LEGISLATION IMPLICATIONS**

*Local Government Act 1995 (WA)*

Section 6.8 – Expenditure from municipal funds.

Section 6.11 – Establishment and use of reserve funds.

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

**FINANCIAL IMPLICATIONS**

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

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

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

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

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

**STRATEGIC IMPLICATIONS**

**Theme**

L Leadership

**Goal**

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

**Strategy**

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

**RISK IMPLICATIONS**

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Future telecommunications investment decisions are made without adequate evidence	Moderate	Independent business case and strategy
Reputation	Community expectations regarding free internet services exceed what is financially achievable	Moderate	Community consultation and transparent options assessment

Compliance	Future procurement decisions may be challenged if not supported by an independent review	Moderate	Independent review and market sounding
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

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

#### REPORT PURPOSE

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

#### BACKGROUND

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

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

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

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

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

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

## **COMMENTS**

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

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

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

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

## **POLICY AND LEGISLATION IMPLICATIONS**

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

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

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

**FINANCIAL IMPLICATIONS**

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

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

**STRATEGIC IMPLICATIONS**

**Theme**

L Leadership

**Goal**

L1 To be involve, respectful and inclusive and to facilitate 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**

<b>Risk Category</b>	<b>Description</b>	<b>Rating (consequence x likelihood)</b>	<b>Mitigation Action</b>
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)
<b>Almost Certain (5)</b>	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
<b>Likely (4)</b>	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
<b>Possible (3)</b>	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
<b>Unlikely (2)</b>	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
<b>Rare (1)</b>	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/>*

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## Message from the Shire President

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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

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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.

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## 1.0 Introduction

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### 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.

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## 2.0 Health and Wellbeing in the Indian Ocean Territory

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### 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**

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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**

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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**

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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**

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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
<b>Food Safety</b>	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
<b>Healthy Eating</b>	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
<b>Pest &amp; Vector Control</b>	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

<b>Pest &amp; Vector Control</b>	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
<b>Pest &amp; Vector Control</b>	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
<b>Built Environment</b>	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
<b>Provision of Shade</b>	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
<b>Active Living</b>	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

<b>Active Living</b>	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
<b>Active Living</b>	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
<b>Active Living</b>	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
<b>Asbestos (ACM) Management</b>	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
<b>Waste Management</b>	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

<b>Tobacco &amp; Vaping</b>	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
<b>Tobacco &amp; Vaping</b>	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
<b>Substance Misuse</b>	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
<b>Mental Health</b>	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
<b>Emergency Management</b>	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

<b>Emergency Management</b>	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
<b>Emergency Management</b>	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
<b>Climate Change</b>	Implement mitigation and adaptation strategies to address local environmental vulnerabilities (flooding, sea-level rise, coastal erosion) while reducing the Shire's corporate environmental footprint.	Long-term climate-induced public health risks	Provide health protection for the community and build resilient local public infrastructure.	5 years	Partner

## 8.0 Evaluation, Monitoring & References

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

### References

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

### **Strategic Implementation Notes**

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

## 10.3 FINANCE AND CORPORATE SERVICES

### 10.3.1 BUDGET 2026/2027

**FILE NUMBER:**

**AUTHOR:** David Tombs, Manager Finance and Corporate Services

**AUTHORISER:** Matthew Scott, Chief Executive Officer

**DISCLOSURE(S) OF INTEREST:** Author - Nil

Authoriser - Nil

**ISLAND:** Shire Wide

**ATTACHMENTS:**

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

### AUTHORITY/DISCRETION

#### Definition

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

### REPORT PURPOSE

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

### BACKGROUND

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

## **Key Points**

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

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

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

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

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

## **Capital Budget**

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

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

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

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

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

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

## **Fees and Charges**

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

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

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

## **Budget Variations and Materiality Thresholds**

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

## **POLICY AND LEGISLATION IMPLICATIONS**

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

## **FINANCIAL IMPLICATIONS**

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

**STRATEGIC IMPLICATIONS**

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

**Theme**

L Leadership

**Goal**

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

**Strategy**

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

**RISK IMPLICATIONS**

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

**Risk Matrix**

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

**VOTING REQUIREMENT**

Absolute Majority

**CONCLUSION**

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

**OFFICER RECOMMENDATION – ITEM NO 10.3.1**

THAT COUNCIL, BY ABSOLUTE MAJORITY:

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

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

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

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

5. INSTALMENT ADMINISTRATION FEE

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

6. INSTALMENT INTEREST

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

7. PENALTY INTEREST

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

8. ELECTED MEMBERS FEES AND ALLOWANCES

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

9. FEES AND CHARGES

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

10. MATERIAL VARIANCES FOR 2026/27 FINANCIAL YEAR

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

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

**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
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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:
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  - SECOND INSTALMENT: FRIDAY 11 DECEMBER 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**

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**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
<b>Revenue</b>		\$	\$	\$
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
<b>Expenses</b>				
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
<b>Net result for the period</b>		<b>1,859,229</b>	<b>5,075,058</b>	<b>686,105</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,859,229</b>	<b>5,075,058</b>	<b>686,105</b>

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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
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
<b>Payments</b>				
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)
<b>Net cash provided by operating activities</b>	4	3,325,104	6,073,133	3,941,980
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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
<b>Net cash (used in) investing activities</b>		(4,610,114)	(323,285)	(2,298,917)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Payments for principal portion of lease liabilities	7	(5,855)	(12,908)	(12,908)
<b>Net cash (used in) financing activities</b>		(5,855)	(12,908)	(12,908)
<b>Net increase (decrease) in cash held</b>		(1,290,865)	5,736,940	1,630,155
Cash at beginning of year		15,805,128	10,068,188	9,768,041
<b>Cash and cash equivalents at the end of the year</b>	4	<b>14,514,263</b>	<b>15,805,128</b>	<b>11,398,196</b>

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

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

OPERATING ACTIVITIES

Revenue from operating activities

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

Expenditure from operating activities

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

Non cash amounts excluded from operating activities

	1,931,659	1,762,116	1,471,519
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Amount attributable to operating activities

**3,290,888**      **6,087,173**      **2,366,287**

INVESTING ACTIVITIES

Inflows from investing activities

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

Outflows from investing activities

Payments for property, plant and equipment	(3,335,978)	(957,430)	(1,383,077)
Payments for construction of infrastructure	(1,774,136)	(145,855)	(1,617,420)
Payments for intangible assets	0	0	(78,420)

Amount attributable to investing activities

**(4,610,114)**      **(323,285)**      **(2,298,917)**

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	5,476,385	2,139,415	3,967,534
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Outflows from financing activities

Payments for principal portion of lease liabilities	(12,908)	(12,908)	(12,908)
Transfers to reserve accounts	(10,258,043)	(4,601,899)	(6,347,078)

Amount attributable to financing activities

**(4,794,566)**      **(2,475,392)**      **(2,392,452)**

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	6,113,792	2,825,295	2,325,082
--	-----------	-----------	-----------

Amount attributable to operating activities	3,290,888	6,087,173	2,366,287
---	-----------	-----------	-----------

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

Amount attributable to financing activities	(4,794,566)	(2,475,392)	(2,392,452)
---	-------------	-------------	-------------

Surplus/(deficit) remaining after the imposition of general rates	<b>(0)</b>	<b>6,113,792</b>	<b>(0)</b>
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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**

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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
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
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
<b>Total general rates</b>			210	4,702,835	534,131	0	534,131	523,461	509,516
<b>(ii) Minimum payment</b>									
		<b>Minimum</b>		<b>\$</b>					
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
<b>Total minimum payments</b>			36	143,729	31,720	0	31,720	29,800	29,800
<b>Total general rates and minimum payments</b>			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
		\$	%	%
<b>Option one</b>				
Single full payment	25/09/2026	0	NA	7.0%
<b>Option two</b>				
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
<b>Total cash and cash equivalents</b>	<b>14,514,263</b>	<b>15,805,128</b>	<b>11,017,938</b>
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
<b>Restrictions</b>			
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
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	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)
<b>Net cash from operating activities</b>	<b>3,325,104</b>	<b>6,073,133</b>	<b>3,941,980</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

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

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

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

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

**AMORTISATION**

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

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

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

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

7 LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

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

**(b) Reserve Accounts - Purposes**

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

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

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

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	410,000	395,650	311,000
Other interest revenue	10,000	10,000	9,000
	420,000	405,650	320,000
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	78,200	90,000	77,500
Other services	13,250	7,500	13,250
	91,450	97,500	90,750
<b>(c) Interest expenses (finance costs)</b>			
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
	\$	\$	\$
<b>Cr Minkom (I)/Minkom (A)</b>			
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
<b>Cr Young/Minkom (I)</b>			
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
<b>Council member 1</b>			
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
<b>Council member 2</b>			
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
<b>Council member 3</b>			
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
<b>Council member 4</b>			
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
<b>Council member 5</b>			
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
<b>Total Council Member Remuneration</b>	126,300	62,710	122,800
President's allowance	7,500	7,250	7,250
Deputy President's allowance	7,500	7,250	7,250
Meeting attendance fees	45,000	43,500	43,500
Other expenses	7,800	0	7,800
Travel and accommodation expenses	58,500	4,710	57,000
	126,300	62,710	122,800

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

11. LAND TRUSTS

STATEMENTS OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2027

1979 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges

Other revenue

Expenditure from operating activities

Employee costs

Materials and contracts

Utility charges

Depreciation

Insurance

Non-cash amounts excluded from operating activities

**Amount attributable to operating activities**

INVESTING ACTIVITIES

Outflows from investing activities

Payments for property, plant and equipment

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities

Amount attributable to investing activities

Surplus or deficit at the end of the financial year -

NET CONTRIBUTION TO/ (FROM) SHIRE

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

1984 LAND TRUST

OPERATING ACTIVITIES

Revenue from operating activities

Fees and charges

Expenditure from operating activities

Employee costs

Materials and contracts

Utility charges

Depreciation

Insurance

Non-cash amounts excluded from operating activities

**Amount attributable to operating activities**

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

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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**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
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
	<b>768,796</b>	<b>733,000</b>	<b>1,095,796</b>

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**

		\$	\$
<b>Roading</b>	Roading Program from 25/26	800,000	
	Roading renewal Program 26/27	216,636	
	Jalan Kembang	<u>200,000</u>	1,216,636
<b>Buildings</b>	Renewals		337,186
<b>Information Technology</b>	Upgrades	1,050,625	
	Renewals	<u>105,063</u>	1,155,688
<b>Infrastructure</b>	Community Assets	757,500	
	Solar Lighting Towers	<u>147,088</u>	904,588
<b>Plant and Equipment</b>			1,446,016
<b>Furniture</b>			50,000
			<u><u><b>5,110,114</b></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
<b>All Shire Services</b>					
<b>Administration</b>					
	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
<b>Rating Services</b>					
<b>Rating Services</b>					
	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	through Landgate	No	Full Cost Recovery	\$45.00
	Landgate Queries - EAS Cocos/Rates Only through Landgate	through Landgate	No	Full Cost Recovery	\$45.00
	Landgate Queries - EAS Cocos/Rates, Orders & Requisitions through Landgate	through Landgate	No	Full Cost Recovery	\$90.00
	Administration fee on rates instalments payment option	4 instalments	No	Limits set in Act	\$15.00
	Instalment Option - Interest	Local Government (Financial Management) Regulations 1996 #67	No	Limits set in Act	5.50%
	Late Payment Penalty Interest	Local Government (Financial Management) Regulations 1996 #68	No	Limits set in Act	7.00%
<b>Finance &amp; Administration</b>					
<b>Publications</b>					
	Annual Report		No		available on website
	ASDD 40th Anniversary Book	per book	No		\$30.00
<b>Lease Administration Fees</b>					
	New Lease Preparation Fee.		No	Full Cost Recovery	\$280.00
	Deed of Variation.		No	Full Cost Recovery	\$280.00
	Deed of Assignment.		No	Full Cost Recovery	\$280.00
	Deed of Sub-Lease.		No	Full Cost Recovery	\$280.00
	Landgate valuation fees.		No	Subsidised Price	50% Actual cost
	Legal fees.		No	Full Cost Recovery	Actual cost
	Lease customisation.		No	Full Cost Recovery	Actual cost
	Easement and other documents.		No	Full Cost Recovery	Actual cost
	Caveat lodgement and withdrawal.		No	Full Cost Recovery	Actual cost
	Retail Lease SAT Lodgement Fee	<i>* if applicable</i>	Yes	Full Cost Recovery	Actual cost
<b>Housing Rental and Other Charges</b>					
	Kampong Housing Rental - Home Island				
	Two bedroom	per week	No	Subsidised Price	\$305.00
	Three bedroom	per week	No	Subsidised Price	\$316.00
	Four bedroom	per week	No	Subsidised Price	\$329.00
	Pensioner Discounted Single - Kampong Rental	per week <i>* Conditions apply Dependant on Household income</i>	No	Subsidised Price	As per Department of Communities Housing Policy - 25% of Pension
	Pensioner Discounted Couple - Kampong Rental	per week <i>* Conditions apply Dependant on Household income</i>	No	Subsidised Price	As per Department of Communities Housing Policy - 25% of Pension
	Bungalow Housing	per week	No	Subsidised Price	\$316.00
	Lot 202 & 204 - Houses	per week	No	Subsidised Price	\$428.00
	Kampong lease insurance contribution	annual charge payable in two instalments	No	Subsidised Price	50% of cost
	Other rental contributions		No	Full Cost Recovery	per individual agreement
<b>Container Park Site Rent</b>					
	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	
<b>Private works</b>					
<b>Professional Fees</b>					
	Professional Advice (Expert Witness Statement, Reports etc.), Manager/Coordinator admin fees applicable on Works & Services jobs >\$10,000.				
	Chief Executive Officer	Per hour	No	Market Price	\$250.00
	Manager / Coordinator	Per hour	No	Market Price	\$200.00
	Officer	Per hour	No	Market Price	\$100.00
	Translation Services	Per hour	No	Market Price	\$100.00
	<i>* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday &amp; After Hours x1.5, Sunday x2)</i>				
<b>Works &amp; Services</b>					
	Major Private Works >\$20,000.	works to be contracted	No	Market Price	to be quoted
<b>Sand and Coral</b>					
	Sand - delivered to West Island	Per m3	No	Market Price	\$160.00
	Sand - delivered to Home Island	Per m3	No	Market Price	\$125.00
	<i>Minimum charge 1 m3</i>				
<b>Excavation Permit - Road Crossing</b>					
	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
<b>Labour</b>					
	General Labourer	Per hour	No	Market Price	\$90.00
	Mechanic	Per hour	No	Market Price	\$120.00
	Carpenter	Per hour	No	Market Price	\$110.00
	Plumber	Per hour - Home Island Only	No	Market Price	\$110.00
	Coxswain	Per hour	No	Market Price	\$120.00
	Ranger - Pest Control (Rat Baiting / Other)	Per hour	No	Market Price	\$100.00
	Materials		No	Market Price	cost + 10%
	Camping Allowance	payable where overnight camping required	No	Full Cost Recovery	
	Travel Allowance	payable where overnight travel required	No	Full Cost Recovery	<i>Per ATO - Reasonable Travel and Meal Allowance rates</i>
	<i>* Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates. (Saturday &amp; After Hours x1.5, Sunday x2)</i>				
	<i>** Availability of Shire plant and labour for private works is at the discretion of the Shire's Manager Infrastructure and/or CEO</i>				
<b>Plant &amp; equipment hire</b>					
<b>Wet Hire</b>					
	Excavator - Komatsu PC220LC or PC200	Per hour with operator	No	Full Cost Recovery	\$380.00
	Grader - Case876	Per hour with operator	No	Full Cost Recovery	\$325.00
	Roller	Per hour with operator	No	Full Cost Recovery	\$300.00
	Loader - Home Island - Hyundai HL740	Per hour with operator	No	Full Cost Recovery	\$300.00
	Loader - West Island - Hyundai HL757	Per hour with operator	No	Full Cost Recovery	\$320.00
	Tractor - large, includes attachments	Per hour with operator	No	Full Cost Recovery	\$255.00
	Skid Steer Loader/ Bobcat	Per hour with operator	No	Full Cost Recovery	\$185.00
	Mini Excavator - 2.5T	Per hour with operator	No	Full Cost Recovery	\$200.00
	Mini Excavator - 5T	Per hour with operator	No	Full Cost Recovery	\$235.00
	Genie Work Platform - Home Island	Per hour with operator	No	Full Cost Recovery	\$195.00
	Tipper Truck - West Island	Per hour with operator	No	Full Cost Recovery	\$290.00
	Tipper Truck- Home Island	Per hour with operator	No	Full Cost Recovery	\$215.00
	Mowing	Per hour with operator	No	Full Cost Recovery	\$155.00
	Transport of Plant between islands		No	Full Cost Recovery	
	<i>** Above rates are for ordinary hours only during week days. Time outside of these hours will incur penalty rates for labour component. (Saturday &amp; After Hours x1.5, Sunday x2)</i>				
<b>Dry Hire</b>					
	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  
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	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
	Scaffolding	Per day	No	Market Price	90.00
	PA system	Refundable Bond	No		\$210.00
	<i>** Minimum charge 2hours per plant hired including operator costs during ordinary working hours.</i>				
	<i>*** All plant hire is subject to availability with a minimum 48 hours notice of intent to hire.</i>				
	<i>**** The User of Equipment and/or Labour that is hired is to maintain a daily record of such usage and is to provide this record to Council Officers within TEN working days of the end of each calendar month (or other billing period as agreed by the parties). Failure to do so will incur a Penalty of \$750 per working day until such information is provided. Council staff may waive or reduce such fees as considered appropriate.</i>				

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

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

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

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	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
<b>Animal Control</b>					
<b>Cats</b>					
	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
<b>Environmental Health</b>					
<b>Food Business</b>					
	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
<b>Home Business</b>					
	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
<b>Itinerate Traders - Trading Activities on Thoroughfares, Public Places and Local Government Property</b>					
	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**  
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	Fees & Charges	Explanatory Comment	Statutory	Cost Methodology	2026/27
<b>Planning and Building Fees</b>					
<b>Administration</b>					
<b>Planning and Development Regulations 2009</b>					
	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
<b>Development Application</b>					
<b>Planning and Development Regulations 2009</b>					
	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).
<b>Scheme Amendments / Structure Plans</b>					
	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
<b>Excavation Permits</b>					
	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.

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<b>Building</b>					
<b>Satellite Dish</b>					
	Satellite Dish Application	1m <sup>3</sup> or less	No	Full Cost Recovery	\$50.00
		Greater than 1m <sup>3</sup>	Yes	Fee set by other Authority	As per statutory Building Permit fees
<b>Pool Enclosure Inspections</b>					
	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
<b>Building General</b>					
	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
<b>Building Record Search</b>					
	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
<b>Building Permit Fees (Building Act 2011)</b>					
	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
<b>Demolition Licences - (Building Act 2011)</b>					
	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
<b>Building Approval Certificate - BAC (Building Act 2011)</b>					
	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

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<b>Occupancy Permits (Building Act 2011)</b>				
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
<b>Building/Certification Fees - (Refer Building Act 2011)</b>				
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					
<b>Transfer Station - OPENING HOURS</b>			<b>Shire Office - OPENING HOURS</b>		
Home Island Tuesday 11AM to Midday Friday 1030AM to 1130AM Sunday 3PM to 4PM		West Island Monday and Thursday 11AM to Midday	Home Island ph: 9162 6649 Monday to Thursday 7am to 4pm Friday 7am to 12pm		West Island ph: 9162 6740 Monday 8am to 10.15am Wednesday 8am to 2.00pm Friday 8am to 10.15am
** or by appointment					
<b>Gate Fees must be paid in advance and receipt taken to the Transfer Station for acceptance of Waste</b> Payment can be made in person at the Shire Office or over the Phone (receipt will be emailed)					
Pursuant to the Waste Avoidance and Resources Recovery Act 2007 Part 6, Division 3, Section 67					
BIN COLLECTION SERVICE - Fees & Charges	Explanatory Comment	Cost Methodology	Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community	Cost Methodology	Other Commercial & Public Agency
<b>Charged on Annual Rates Notice</b>					
General Petruscible Waste	per Bin	Subsidised Price	650.00	Cost Recovery	3,260.00
General Petruscible Waste - Pensioner Discounted (Single) <i>* Conditions apply - Dependant on Household income</i>	per Bin	Subsidised Price	415.00		N/A
General Petruscible Waste - Pensioner Discounted (Couple) <i>* Conditions apply - Dependant on Household income</i>	per Bin	Subsidised Price	435.00		N/A
General Recycling Waste - (Glass & Cans only)	per Bin	Subsidised Price	NIL	Subsidised Price	NIL
Additional or Replacement Bin <i>(Bin supply only, collection fees apply per above)</i>	per Bin	Full Cost Recovery	75.00	Cost Recovery	75.00
<i>* additional bin fee also applies for replacement bin where vandalism or intentional damage caused.</i>					
Above rates include 1x pre-cyclone verge pickup of non-petruscible waste per year (m3 limits and exclusions apply). Small Business Grants available to subsidise businesses that directly service the Cocos Community (Conditions apply)					
Late Payment Penalty Interest	Can be waived by CEO		7.00%		7.00%
TRANSFER STATION - Gate Fees & Charges	Explanatory Comment	Cost Methodology	Residential (Private and/or Locally Owned & Operated Businesses) & Not For Profit Community Groups	Cost Methodology	Other Commercial & Public Agency
<b>General Waste</b>					
General Waste (Petruscible Waste)	per Bin minimum charge	Subsidised Price	NIL	Cost Recovery	30.00
General Recycling Waste - (Glass & Cans only)		Subsidised Price	NIL	Subsidised Price	NIL
Greenwaste		Subsidised Price	NIL	Subsidised Price	NIL
Mattresses	per unit	Subsidised Price	5.00	Cost Recovery	5.00
E-Waste	per unit	Subsidised Price	7.00	Cost Recovery	85.00
Scrap Metal	per m3	Subsidised Price	70.00	Cost Recovery	900.00
Construction & Demolition Waste	per m3	Subsidised Price	115.00	Cost Recovery	1825.00
Crushed concrete	per m3	Subsidised Price	5.00	Cost Recovery	50.00
Ceiling fans	per fan	Subsidised Price	6.00	Cost Recovery	90.00
<i>The Shire is not currently accepting any asbestos containing materials. All asbestos containing materials must be appropriately shipped off island at owners expense.</i>					
<b>Whitegoods</b>					
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
<b>Vehicles / Motorcycles / Vessels</b>					
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					
<b>Tyres</b>					
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				
<b>WASTE MANAGEMENT FEES</b>				
Outboard motor - small-medium	per unit	Subsidised Price	45.00	Cost Recovery
Outboard motor - large	per unit	Subsidised Price	70.00	Cost Recovery
Engine oil	per litre	Subsidised Price	1.00	Cost Recovery
Battery	per unit	Subsidised Price	6.00	Cost Recovery
<b>Illegal Dumping</b>				
<p>The illegal dumping of Waste is an offence under the <i>Environmental Protection Act 1986 (WA) (CKI)</i> . Upon conviction, the offence carries a maximum penalty of \$125,000 for a company and \$62,500 for an individual.</p> <p><b>Anyone who witnesses or has information regarding illegal dumping may call the Pollution Watch Hotline on 1300 784 782 or email <a href="mailto:pollutionwatch@dwer.wa.gov.au">pollutionwatch@dwer.wa.gov.au</a></b></p> <p><b>Public Waste Collection Sheds/Bins /Containers Permit and Clean up of Council Reserves, Streets or Public Places from Associated Littering or Illegal Dumping.</b> Unauthorised use of reserves, streets and street verges. Clean up fee for any residual matter, waste or unwanted materials including soils, tyres, oils, solid or liquid chemicals, household hazardous waste, asbestos, any light globe, chemicals of any nature, sand, vegetative materials, plastics, metals, furniture, bedding, clothing, household products, white goods, electronic products, cardboard, newspaper and magazines and any other product whatsoever left on any reserves, streets including verges, or other public places without approval of Council shall be charged a fee for the full cost of a clean up including treatment and any disposal costs. Does not preclude any other charges/penalties that may apply in accordance with other legislation.</p> <p>Where a culprit can be identified, Private Works fees and charges will apply for the collection and processing of illegally dumped waste as well as the applicable Transfer Station Gate Fee. The Private works Fee will be based on staff and employees time and equipment to clean the site and treat and dispose of the matter as required. A minimum fee of 2 hours will apply.</p>				
<b>DEFINITIONS</b>				
Residential	Premises that have been constructed primarily to provide residential services, regardless of the identity of the owner or occupier.			
Public Agency	Includes properties owned by <u>or</u> used by a Commonwealth or other Public Agency, excluding Residential properties.			
Pertruscible waste	General solid waste that contains organic matter capable of being decomposed			

**10.3.2 MONTHLY FINANCIAL REPORT - MAY 2026**

**FILE NUMBER:**

**AUTHOR:** David Tombs, Manager Finance and Corporate Services

**AUTHORISER:** Matthew Scott, Chief Executive Officer

**DISCLOSURE(S) OF INTEREST:** Author - Nil

Authoriser - Nil

**ISLAND:** Shire Wide

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

**AUTHORITY/DISCRETION**

**Definition**

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

**REPORT PURPOSE**

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

**BACKGROUND**

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

**COMMENTS**

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

Income for the year to date is:

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

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

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

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

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*

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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.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
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%	
	<b>12,692,035</b>	<b>10,977,705</b>	<b>11,318,345</b>	<b>340,640</b>	<b>3.10%</b>	
<b>Expenditure from operating activities</b>						
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%	
	<b>(10,055,267)</b>	<b>(7,948,954)</b>	<b>(6,953,439)</b>	<b>995,515</b>	<b>12.52%</b>	
Non cash amounts excluded from operating activities	2(c) 1,651,519	1,461,163	1,457,180	(3,983)	(0.27%)	
<b>Amount attributable to operating activities</b>	<b>4,288,287</b>	<b>4,489,914</b>	<b>5,822,086</b>	<b>1,332,172</b>	<b>29.67%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
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%	
	<b>230,000</b>	<b>200,000</b>	<b>268,737</b>	<b>68,737</b>	<b>34.37%</b>	
<b>Outflows from investing activities</b>						
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%	
	<b>(2,403,917)</b>	<b>(1,349,135)</b>	<b>(692,644)</b>	<b>656,491</b>	<b>48.66%</b>	
<b>Amount attributable to investing activities</b>	<b>(2,173,917)</b>	<b>(1,149,135)</b>	<b>(423,907)</b>	<b>725,228</b>	<b>63.11%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	3,220,083	0	0	0	0.00%	
	<b>3,220,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
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%)	▼
	<b>(8,159,986)</b>	<b>(45,115)</b>	<b>(257,731)</b>	<b>(212,616)</b>	<b>(471.28%)</b>	
<b>Amount attributable to financing activities</b>	<b>(4,939,903)</b>	<b>(45,115)</b>	<b>(257,731)</b>	<b>(212,616)</b>	<b>(471.28%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
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%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>6,121,197</b>	<b>7,965,981</b>	<b>1,844,784</b>	<b>30.14%</b>	▲

**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
	\$	\$
<b>CURRENT ASSETS</b>		
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
<b>TOTAL CURRENT ASSETS</b>	<b>14,845,677</b>	<b>18,901,721</b>
<b>NON-CURRENT ASSETS</b>		
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
<b>TOTAL NON-CURRENT ASSETS</b>	<b>36,812,047</b>	<b>36,071,091</b>
<b>TOTAL ASSETS</b>	<b>51,657,724</b>	<b>54,972,812</b>
<b>CURRENT LIABILITIES</b>		
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
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,359,164</b>	<b>603,824</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	5,271	5,271
Employee related provisions	63,852	63,852
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>69,123</b>	<b>69,123</b>
<b>TOTAL LIABILITIES</b>	<b>1,428,287</b>	<b>672,947</b>
<b>NET ASSETS</b>	<b>50,229,437</b>	<b>54,299,865</b>
<b>EQUITY</b>		
Retained surplus	29,630,370	33,456,182
Reserve accounts	11,058,673	11,303,289
Revaluation surplus	9,540,394	9,540,394
<b>TOTAL EQUITY</b>	<b>50,229,437</b>	<b>54,299,865</b>

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 POLICES**

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**2 NET CURRENT ASSETS INFORMATION**

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 May 2026
	\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>			
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
<b>Less: current liabilities</b>			
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 Under Review	2(b) (14,714,113)	(10,660,980)	(10,310,211)
<b>Closing funding surplus / (deficit)</b>	<b>(2,547,451)</b>	<b>2,825,533</b>	<b>7,965,981</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>			
<b>Adjustments to net current assets</b>			
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
<b>Total adjustments to net current assets</b>	2(a) <b>(14,714,113)</b>	<b>(10,660,980)</b>	<b>(10,310,211)</b>
	<b>Amended Budget Estimates</b>	<b>YTD Budget Estimates</b>	<b>YTD Actual</b>
	<b>30 June 2026</b>	<b>31 May 2026</b>	<b>31 May 2026</b>
	\$	\$	\$
<b>(c) Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
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
<b>Total non-cash amounts excluded from operating activities</b>	<b>1,651,519</b>	<b>1,461,163</b>	<b>1,457,180</b>

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

**SHIRE OF (COCOS) KEELING ISLANDS**

**SUPPLEMENTARY INFORMATION**

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

1 CASH AND FINANCIAL ASSETS

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

**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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
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
	<b>10,137,817</b>	<b>8,147,077</b>	<b>(3,220,083)</b>	<b>15,064,811</b>	<b>11,058,673</b>	<b>244,616</b>	<b>0</b>	<b>11,303,289</b>

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
<b>Acquisition of property, plant and equipment</b>	<b>1,683,077</b>	<b>918,788</b>	<b>582,048</b>	<b>372,837</b>
Infrastructure	517,420	430,347	92,617	337,730
<b>Acquisition of infrastructure</b>	<b>517,420</b>	<b>430,347</b>	<b>92,617</b>	<b>337,730</b>
<b>Total of PPE and Infrastructure</b>	<b>2,200,497</b>	<b>1,349,135</b>	<b>674,665</b>	<b>710,567</b>
Synergy Upgrades	203,420	0	17,979	(17,979)
<b>Acquisition of intangible asset</b>	<b>203,420</b>	<b>0</b>	<b>17,979</b>	<b>(17,979)</b>
<b>Total capital acquisitions</b>	<b>2,403,917</b>	<b>1,349,135</b>	<b>692,644</b>	<b>692,588</b>
<b>Capital Acquisitions Funded By:</b>				
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)
<b>Capital funding total</b>	<b>2,403,917</b>	<b>1,349,135</b>	<b>692,644</b>	<b>(656,491)</b>

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Amended			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
<b>Buildings</b>				
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)
<b>Plant, Furniture and Equipment</b>				
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
<b>Motor Vehicles</b>				
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)
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<b>1,683,077</b>	<b>918,788</b>	<b>582,048</b>	<b>336,740</b>
<b>Roads</b>				
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)
<b>Tourism</b>				
131465 Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	50,000	0	50,000
<b>TOTAL INFRASTRUCTURE</b>	<b>517,420</b>	<b>430,347</b>	<b>92,617</b>	<b>337,730</b>
<b>Intangible Assets</b>				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
042490 Document Management System	125,000	0	0	0
<b>TOTAL INTANGIBLES</b>	<b>203,420</b>	<b>0</b>	<b>17,979</b>	<b>(17,979)</b>
<b>TOTAL</b>	<b>2,403,917</b>	<b>1,349,135</b>	<b>692,644</b>	<b>656,491</b>

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	<b>460,407</b>	<b>509,617</b>
Allowance for doubtful debts	(212,850)	(212,850)
<b>Net rates collectable</b>	<b>247,557</b>	<b>256,494</b>
% 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%	
<b>Balance per trial balance</b>						
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)
<b>Total receivables general outstanding</b>						<b>2,616,430</b>

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%	
<b>Balance per trial balance</b>						
Sundry creditors						(15,947)
Bonds and Deposits held						91,615
Prepaid rates						15,691
<b>Total payables general outstanding</b>						<b>91,359</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
<b>Grants and subsidies</b>			
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
	<b>4,940,000</b>	<b>4,936,630</b>	<b>5,264,064</b>
<b>Contributions</b>			
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
	<b>541,923</b>	<b>326,923</b>	<b>412,804</b>
<b>TOTALS</b>	<b>5,481,923</b>	<b>5,263,553</b>	<b>5,676,868</b>

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

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

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	\$	\$	\$	\$	\$
<b>1979 LAND TRUST</b>					
<b>Revenue from operating activities</b>					
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
	<b>324,716</b>	<b>324,716</b>	<b>297,660</b>	<b>570,630</b>	<b>272,970</b>
<b>Expenditure from operating activities</b>					
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
	<b>(2,896,000)</b>	<b>(2,896,000)</b>	<b>(2,624,978)</b>	<b>(2,571,115)</b>	<b>53,863</b>
<b>Operating result</b>	<b>(2,571,284)</b>	<b>(2,571,284)</b>	<b>(2,327,318)</b>	<b>(2,000,485)</b>	<b>326,833</b>
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	1,558,326	1,551,473	(6,853)
<b>Amount attributable to operating activities</b>	<b>(871,284)</b>	<b>(871,284)</b>	<b>(768,992)</b>	<b>(449,012)</b>	<b>319,980</b>

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	\$	\$	\$	\$	\$
<b>1984 LAND TRUST</b>					
<b>Revenue from operating activities</b>					
Fees and charges	152,500	152,500	139,788	92,448	(47,340)
	<b>152,500</b>	<b>152,500</b>	<b>139,788</b>	<b>92,448</b>	<b>(47,340)</b>
<b>Expenditure from operating activities</b>					
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
	<b>(451,300)</b>	<b>(451,300)</b>	<b>(405,960)</b>	<b>(473,765)</b>	<b>(67,805)</b>
<b>Operating result</b>	<b>(298,800)</b>	<b>(298,800)</b>	<b>(266,172)</b>	<b>(381,317)</b>	<b>(115,145)</b>
Non-cash amounts excluded from operating activities	267,000	267,000	244,750	245,410	660
<b>Amount attributable to operating activities</b>	<b>(31,800)</b>	<b>(31,800)</b>	<b>(21,422)</b>	<b>(135,907)</b>	<b>(114,485)</b>
<b>TOTAL INTERFUND</b>	<b>(903,084)</b>	<b>(903,084)</b>	<b>(790,414)</b>	<b>(584,919)</b>	<b>205,495</b>

**10.3.3 SCHEDULED OF ACCOUNTS PAID MAY 2026**

**FILE NUMBER:**

**AUTHOR:** Sally Badlu, Senior Finance Officer

**AUTHORISER:** David Tombs, Manager Finance and Corporate Services

**DISCLOSURE(S) OF INTEREST:** Author - Nil

Authoriser - Nil

**ISLAND:** Shire Wide

**ATTACHMENTS:**

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

**AUTHORITY/DISCRETION**

**Definition**

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

**REPORT PURPOSE**

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

**BACKGROUND**

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

**COMMENTS**

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

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

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

EFT12367	21/05/2026	Sweet As Makan	Shire Donation for the Australian's Biggest Morning Tea	\$ 250.00
EFT12368	26/05/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12369	26/05/2026	Australian Taxation Office	Payroll deductions	\$ 54,970.00
EFT12370	26/05/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR For March 2026	\$ 1,581.76
EFT12371	26/05/2026	Accwest Pty Ltd	Assistance preparation of Montly Financial Statements	\$ 9,750.00
EFT12372	26/05/2026	Beacon Equipment	AUUABBSS400/GX390 AUSSIE SCUD 400 STEEL FRAME 4000PSI HO	\$ 14,114.20
EFT12373	26/05/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations & Management For March and April 2026	\$ 107,468.63
EFT12374	26/05/2026	Civic Legal	Professional Fees - Advice	\$ 9,760.59
EFT12375	26/05/2026	Georgie Clunies-ross	Atoll Distributors for mont May 2026	\$ 60.00
EFT12376	26/05/2026	E & M.J Roshier Pty Ltd	Purchase Case Assy (Bevel Gear) for C1451	\$ 1,830.18
EFT12377	26/05/2026	Focus Networks	Monthly Subscription is per computer-FOC,HUNT,M EDR	\$ 5,286.00
EFT12378	26/05/2026	Fire & Safety Services Co Pty Ltd	Service,Inspection and Maintenance of Fire Detection month Marc 2026	\$ 4,530.00
EFT12379	26/05/2026	Goodchild Enterprises	Supply battries (Mechanical Workshop)	\$ 936.00
EFT12380	26/05/2026	J Blackwood & Son Ltd	Supply Automotive Auto Tyre changer Alumlube	\$ 5,372.38
EFT12381	26/05/2026	Jones Lang LaSalle Pty Ltd	Office Rent 3 WI month June 2026	\$ 1,215.80
EFT12382	26/05/2026	Ibrahim Macrae	Reimbursement water & sewerage service charges,Insurance Hse 84 HI	\$ 1,326.87
EFT12383	26/05/2026	Ariella Izzara Mazlan	Atoll Distributors for month May 2026	\$ 50.00
EFT12384	26/05/2026	Shafina Tun Najah Shakirin	Atoll Distributors month May 2026	\$ 50.00
EFT12385	26/05/2026	Mo Sparks Electrical	Replace 4 x outdoor ceiling fans	\$ 4,785.00
EFT12386	26/05/2026	Midland Road And Trail & Co	Purchase P332 8 ,6 Ply for (C1450,C1451)	\$ 1,335.00
EFT12387	26/05/2026	Official CPM	Rent for-Hse 16,31 & 56WI month April 2026	\$ 4,652.00
EFT12388	26/05/2026	Shaz Contracting	Patching Potholes/Mowing,Tree Looping along Sydney Highway,	\$ 11,700.00
EFT12389	26/05/2026	Sally Beattie Semat-Badlu	Travel Allowance (Local Government Rates Training WALGA)	\$ 80.00
EFT12390	26/05/2026	Shorefire	Vouchers for ASDD Fishing Competition	\$ 250.00
EFT12391	26/05/2026	Souce To Sea Pty Ltd	Unblock Drain Hse 86 HI	\$ 520.00
EFT12392	26/05/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCKI0007) 100Mbps month May 26	\$ 1,000.00
EFT12393	26/05/2026	Talis Consultants Pty Ltd	Project Name:Cocos Keeling Islands CHRMAP Review	\$ 10,935.00
EFT12394	26/05/2026	Water Corporation	Wate Usage & Sewerage Service Charges-Lot 254, Lot 216,217,218 & Lot 246	\$ 181.78
EFT12395	26/05/2026	WA Local Government Association	Rates in Local Government Training	\$ 1,130.00
EFT12396	29/05/2026	Insurance Commission of Western Australia	MVR Disbursement for month January 2026	\$ 15,517.20
		<b>Total Eftpos Payment</b>		<b>\$ 855,326.12</b>
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
		<b>Total Direct Debit Payment</b>		<b>\$ 110,933.81</b>
		<b>Total Transaction for the Month of May 2026</b>		<b>\$ 981,382.28</b>

<b>Detailed Credit Card Transaction - May 2026</b>			
<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
<b>Credit Card - Ibrahim Macrae -Manager Governance, Risk and Planning</b>			
29.04.2026	Putu Connect	Putu Connect - Data Recharge for Mark Bateup	\$ 25.38
29.04.2026	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 53.80
30.04.2026	Burswood Car Rentals	Burswood Car Rentals -Mark Bateup Transport for Equipment Valuation Trip	\$ 661.60
1.05.2026	Cocos Island Coop Hardware Store	Cocos Island Coop Hardware Store - Fuel	\$ 81.60
1.05.2026	Cocos Island Coop Hardware Store	Cocos Island Coop Hardware Store - Fuel	\$ 1,956.38
1.05.2026	Virgin Australia	Virgin Australia -Councillors National General Assembly	\$ 1,671.15
4.05.2026	Burswood Car Rentals	Burswood Car Rentals -Mark Bateup Bond Refund	-\$ 131.52
8.05.2026	Cocos Island Coop Hardware Store	Cocos Island Coop Hardware Store - Fue & HI Deport /Workshops Materials	\$ 805.84
8.05.2026	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 55.83
13.05.2026	Shamroks Supermarket	Shamroks Supermarket - Staff Amenities	\$ 55.83
14.05.2026	Qantas	Qantas - Annual Airfare Entitlement for Niamh 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	Putu Connect	Putu Connect - Data Recharge for David Basil	\$ 25.38
	<b>Total</b>		<b>\$ 9,053.87</b>
<b>Credit Card - David Tombs-Manager of Finance and Corporate Service</b>			
4.05.2026	WALGA	WALGA Rates Course	\$1,130.00
6.05.2026	Putu Connect	Phone Putu Service	\$50.75
7.05.2026	Cocos Island Islands West Island	New Motor Vehicles - Permits	\$82.20
11.05.2026	Cocos Island Islands West Island	New Motor Vehicles -Inspections	\$723.15
14.05.2026	Telstra	Telstra Prepaid	\$39.00
26.05.2026	Cocos Island Islands West Island	New Motor Vehicles - Registration	\$1,288.20
	<b>Total</b>		<b>\$3,313.30</b>
<b>Credit Card - Chief Executive Officer</b>			
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
	<b>Total</b>		<b>\$ 6,737.30</b>
<b>Total Credit Card Transaction for the Month Ended May 2026</b>			<b>\$19,104.47</b>

<b>Detailed Fuel Card Transactions for April 2026 (Paid in May 2026)</b>					
<b>Date</b>	<b>Registration</b>	<b>Product</b>	<b>Quantity</b>	<b>Per Litre</b>	<b>Total</b>
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
<b>Total</b>			<b>3452.04</b>	<b>\$ 3.35</b>	<b>11548.61</b>

## 10.4 INFRASTRUCTURE

### 10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

**FILE NUMBER:**

**AUTHOR:** David Basil, Manager Infrastructure

**AUTHORISER:** Matthew Scott, Chief Executive Officer

**DISCLOSURE(S) OF INTEREST:** Author - Nil

Authoriser - Nil

**ISLAND:** Shire Wide

**ATTACHMENTS:** Nil

**AUTHORITY/DISCRETION**

**Definition**

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

**REPORT PURPOSE**

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

**BACKGROUND**

**1. Routine Operations**

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

- Mowing, vegetation control, and grounds maintenance across parks, reserves, and public areas on Home, West and Direction Island (see Figure 1).

- Clearing of overgrown vegetation within road reserves along Sydney Highway and Jalan Balok Mem.
- Tree pruning works to address overhanging branches impacting road user visibility and pedestrian safety.

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

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



## 2. Building & Plumbing Maintenance

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

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



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



### 3. Road Maintenance

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

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



### 4. Waste Services

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

### 5. Fleet, Plant & Equipment

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

### 6. Challenges & Constraints

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

## STRATEGIC IMPLICATIONS

### Theme

L Leadership

### Goal

L1 To be involve, respectful and inclusive and to facilitate 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**

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

#### REPORT PURPOSE

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

#### COMMUNITY DEVELOPMENT COORDINATOR

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

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**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 2<sup>nd</sup> to 5<sup>th</sup> of October (over the annual territory week celebrations) and on the Cocos Islands between the 5<sup>th</sup> and 9<sup>th</sup> 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 5<sup>th</sup> and 12<sup>th</sup> 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 10<sup>th</sup>, 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)
<b>Almost Certain (5)</b>	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
<b>Likely (4)</b>	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
<b>Possible (3)</b>	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
<b>Unlikely (2)</b>	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
<b>Rare (1)</b>	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**

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

<input type="checkbox"/>	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>
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**REPORT PURPOSE**

The 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.