

Shire of Cocos (Keeling) Islands

MINUTES

**Ordinary Council Meeting
20 May 2026**

Disclaimer

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

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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1 OPENING/ANNOUNCEMENTS OF VISITORS

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

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

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr Isa Minkom

Deputy President: Cr A Young

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

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

Guests: Nil

Public: 1

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

Approved Leave of Absence: Cr Signa Knight

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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

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

(2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the

minimum question time period from being used for other matters.

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

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

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

NIL

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Cr S Knight	6 March 2026 – 6 June 2026	25 February 2026

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 22 April 2026

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 22 APRIL 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 CHANGE OF MEETING DATE - JUNE 2026 ORDINARY COUNCIL MEETING

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

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

COMMENTS

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

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

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

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

Regulation 12 – Public notice requirements

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.2.1

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

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

RESOLUTION OCM/26/046

MOVED: CR T LACY

SECONDED: CR A YOUNG

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

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

-

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – APRIL 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1. [Monthly Finance Report - April 2026](#) 

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

Income for the year to date is:

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

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

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

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

RESOLUTION OCM/26/047

MOVED: CR A YOUNG

SECONDED: CR FOWLER

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

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 30 APRIL 2026

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

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

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

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

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

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

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 May 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 April 2026
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	11,017,938	10,029,758	16,995,106
Trade and other receivables	1,808,302	4,751,532	1,012,063
Inventories	12,882	19,792	54,647
Other assets	32	44,595	44,595
	<u>12,839,154</u>	<u>14,845,677</u>	<u>18,106,411</u>
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(185,147)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(1,330)
Employee related provisions	(498,622)	(512,351)	(512,353)
	<u>(672,492)</u>	<u>(1,359,164)</u>	<u>(698,830)</u>
Net current assets	12,166,662	13,486,513	17,407,581
Less: Total adjustments to net current assets Under Review	2(b) (14,714,113)	(10,660,980)	(10,321,230)
Closing funding surplus / (deficit)	(2,547,451)	2,825,533	7,086,351
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(15,064,811)	(11,058,673)	(11,303,289)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	0	572,684
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	1,330
- Current portion of employee benefit provisions held in reserve	345,428	384,464	408,045
Total adjustments to net current assets	2(a) (14,714,113)	(10,660,980)	(10,321,230)
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	1,685,875	1,328,330	1,302,717
Movement in current contract liabilities associated with restricted cash	(34,356)	0	23,581
Total non-cash amounts excluded from operating activities	1,651,519	1,328,330	1,326,298

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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

1 CASH AND FINANCIAL ASSETS

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

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

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

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

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

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

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

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

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

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

9 LAND TRUSTS

1979 LAND TRUST

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

1984 LAND TRUST

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

10.3.2 SCHEDULED OF ACCOUNTS PAID MARCH 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.2.1. List of Accounts Paid March 2026 [↓](#)
- 10.3.2.2. Credit Card Transactions March 2026 [↓](#)
- 10.3.2.3. Fuel Card Transactions March 2026 [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

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

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RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION OCM/26/048

MOVED: CR FOWLER

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY:

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of March 2026				
Chq/EFT	Date	Name	Description	Amount
11789	06/03/2026	State Revenue Department	Disbursement MVR for January 2026	\$ 3,941.35
		Total Cheque Payment		\$ 3,941.35
EFT12181	02/03/2026	Mark Bateup	Reimbursement National Police Certificate	\$ 67.90
EFT12182	02/03/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 Home Is Retail Centre (Public Toilets) Offices and Other Facilities	\$ 8,882.49
EFT12183	02/03/2026	CPM Licencing	Renewal Registration Shire vehicle C1803	\$ 853.30
EFT12184	02/03/2026	Dash Digital	Hosting Caretaker-February 2026	\$ 164.00
EFT12185	02/03/2026	Department Of Mines, Industry Regulation And Safety	Building Services Levy month January 2026	\$ 406.00
EFT12186	02/03/2026	Department of Transport	Disbursement MVR for January 2026	\$ 32,059.75
EFT12187	02/03/2026	Lo-go Appointments	Advertising Services for the role of Manager Infrastructure	\$ 675.00
EFT12188	02/03/2026	Ibrahim Macrae	Reimbursement Power bill,Internet,Telephone	\$ 674.30
EFT12189	02/03/2026	Ariella Izzara Mazlan	Atoll Distributor for February 2026	\$ 25.00
EFT12190	02/03/2026	Shafina Tun Najah Shakirin	Atoll Distributors month February 2026	\$ 75.00
EFT12191	02/03/2026	Mo Sparks Electrical	Test & Tag of Office Equipment	\$ 3,300.00
EFT12192	02/03/2026	Official CPM	12 Weeks of Rent for-Hse 31,Hse 16 and Hse 56 WI month December 2025 & January 2026	\$ 18,608.00
EFT12193	02/03/2026	Territories Courier Service	Purchase Lytworx Function Solar Fairy Lights (Community Programs)	\$ 468.00
EFT12194	02/03/2026	Insurance Commission of Western Australia	Disbursement MVR for January 2026	\$ 15,984.80
EFT12195	04/03/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12196	04/03/2026	Australian Taxation Office	Payroll deductions	\$ 59,119.00
EFT12197	04/03/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR for January 2026	\$ 816.75
EFT12198	06/03/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations & Management-January 2026	\$ 59,904.62
EFT12199	06/03/2026	Pulu Connect	Service: Fixed Data 402,Corporate LAN 417 & Service: 4G	\$ 830.36
EFT12200	06/03/2026	CPM Licencing	Renewal Registration for Shire vehicle-C1921	\$ 257.40
EFT12201	06/03/2026	Freightshop	Freight charges for-Black Rubber Gym Floor Tiles x 80	\$ 13,631.00
EFT12202	06/03/2026	Midland Mitsubishi	Purchase New Replacement Vehicles- 3x Mitsubishi Triton GLX4	\$ 170,758.40
EFT12203	06/03/2026	Telstra	Mobile charge Phone Satellite 0147164476	\$ 70.00
EFT12204	06/03/2026	Water Corporation	Water Usage & Sewerage Service Charges	\$ 3,537.88
EFT12205	16/03/2026	Australia Post	Postage stamps	\$ 893.10
EFT12207	16/03/2026	Boc Ltd	Container Service-Daily Tracking period 29.01.2026-25.02.2026	\$ 74.45
EFT12208	16/03/2026	CPM Licencing	Renewal Registration for Shire vheicle-C1174	\$ 257.40
EFT12209	16/03/2026	Focus Networks	Foxit PDF Editor Licenses-Annual Subscription,Annual Renewal Exp 25.3.26	\$ 3,856.68
EFT12210	16/03/2026	Freightshop	Freight charges for-Machinery parts (HIMAC)	\$ 194.80
EFT12211	16/03/2026	Filter Supplies (WA) Pty Ltd	Purchase Filter (Mechanic Workshop)	\$ 187.90
EFT12212	16/03/2026	Integrity Executive Recruitment	1xSpotters Fee for Mark Bateup 16.02.2026	\$ 3,300.00
EFT12213	16/03/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month March 2026	\$ 297.00
EFT12214	16/03/2026	Sally Beattie Semat-Badlu	Reimbursement airfares ticket	\$ 1,254.66
EFT12215	16/03/2026	Telstra	Telephone Charges for 24.02-24.03.2026	\$ 37.27
EFT12216	16/03/2026	Water Corporation	Water & Sewerage Service Charges-For Various Properties including Rentals and Leases	\$ 34,824.77
EFT12217	16/03/2026	Bob Waddell & Associates Pty Ltd	Support with Synergy Rates Query	\$ 1,804.00
EFT12218	16/03/2026	WA Local Government Association	CDO Position Description and Classification Review throught WALGA	\$ 155.00
EFT12219	17/03/2026	Azah Badlu	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12220	17/03/2026	Cocos Communications And IT Pty Ltd	Provision of Internet Service & Infrastructure Operation Management-February 2026	\$ 56,969.10
EFT12221	17/03/2026	Cocos Island Co-Operative Society Limited	Shipping of goods from Cocos Is to Fremantle (Frank Mills Personel Effect)	\$ 1,784.30
EFT12222	17/03/2026	Civic Legal	Professional Fees-Master File	\$ 4,374.27
EFT12223	17/03/2026	Dash Digital	Hosting Caretaker-March 2026	\$ 164.00
EFT12224	17/03/2026	Levi John Fowler	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12225	17/03/2026	Fire & Safety Services Co Pty Ltd	Fire Extinguisher-New Supply ,stamped and sertified	\$ 1,365.00
EFT12226	17/03/2026	Jeannette Marie Young	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12227	17/03/2026	Jones Lang LaSalle Pty Ltd	Office Rent month April 2026	\$ 1,215.80
EFT12228	17/03/2026	Signa Knight	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12229	17/03/2026	Tony Lacy	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12230	17/03/2026	Mhd Isa Minkom	Councillors Meeting Allowance 2025/2026	\$ 7,250.00
EFT12231	17/03/2026	Osman Sloan	Councillors Meeting Allowance 2025/2026	\$ 3,625.00
EFT12232	17/03/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCKI0007) 100Mbps month March 26	\$ 1,000.00
EFT12233	17/03/2026	Water Corporation	Water Usage & Sewerage Service Charges	\$ 165.03
EFT12234	17/03/2026	Bob Waddell & Associates Pty Ltd	Accounting and Technical Support for month February 26	\$ 4,840.00
EFT12235	17/03/2026	Zentner Shipping Pty Ltd	Costs associated with transport of personal effects for Frank Mills to Queensland	\$ 2,110.00

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

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

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

10.3.3 SCHEDULED OF ACCOUNTS PAID APRIL 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.3.1 . List of Accounts Paid April 2026 [↓](#)
- 10.3.3.2. Credit Card Transactions April 2026 [↓](#)
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BACKGROUND

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

COMMENTS

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

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

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

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STRATEGIC IMPLICATIONS

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L Leadership

Goal

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

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Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION OCM/26/049

MOVED: CR FOWLER

SECONDED: CRT LACY

THAT COUNCIL, BY SIMPLE MAJORITY:

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of April 2026				
Chq/EFT	Date	Name	Description	Amount
EFT12259	02/04/2026	Focus Networks	Foxit PDF Editor Annual Subscription	\$ 248.24
EFT12260	09/04/2026	Focus Networks	Monthly Subscription is per computer agent	\$ 4,327.52
EFT12261	17/04/2026	Boc Ltd	Container Services-Daily Tracking for period 26.02.2026 to 28.03.2026	\$ 82.43
EFT12262	17/04/2026	Bureau Of Meteorology	Recover electricity cost p/e 01.01.2026-31.0302026	\$ 143.60
EFT12263	17/04/2026	Happy Jacks CKI Pty Ltd	Cleaning House 16 West Island	\$ 260.00
EFT12264	17/04/2026	Pulu Connect	Fixed Data Service number 402,417/Service 4G Data (Dave,Ibrahim,Mark,Matt, Luluk	\$ 1,245.00
EFT12265	17/04/2026	CPM Licencing	Renewal Registration Shire vehicle C1638	\$ 610.35
EFT12266	17/04/2026	Dash Digital	Hosting Caretaker month April 2026	\$ 164.00
EFT12267	17/04/2026	Riadi Feyrel	Reimbursement Annual Airfares Flight	\$ 1,315.06
EFT12268	17/04/2026	Focus Networks	Implement MFA using Microsoft Authenticator and Remove Duo	\$ 1,792.00
EFT12269	17/04/2026	Freightshop	Freight charges for-Power Tools,Storage Tubes,1 Lithium	\$ 786.00
EFT12270	17/04/2026	Graham & Annelies Flynn	Key Cut (Depot WI)	\$ 170.00
EFT12271	17/04/2026	Shakirin Keegan	Reimbursement fuel (Training),Work Mobile Phone/Compliance Purpose	\$ 454.00
EFT12272	17/04/2026	Kenneth Zakaria Lakina	Hari Raya Light Competition-2024 Winner 3rd Place	\$ 100.00
EFT12273	17/04/2026	Ibrahim Macrae	Reimbursement Internet,Phone bill as per contract	\$ 149.00
EFT12274	17/04/2026	Mutiwave Networks Pty Ltd	NBN Sky Muser Premium month April 2026	\$ 297.00
EFT12275	17/04/2026	Mo Sparks Electrical	House mtc for-Hse 32,26,30 and Kampong Cafe	\$ 1,785.00
EFT12276	17/04/2026	MLB Paint Distributors	Supply Epoxy paint (Cyclone Shelter)	\$ 1,774.29
EFT12277	17/04/2026	Office National Canning Vale	Purchase Stationery HI Office	\$ 1,228.55
EFT12278	17/04/2026	Sweet As Makan	Councilor dinners meeting (25 March 26)	\$ 420.00
EFT12279	17/04/2026	Toolmart Belmont	Purchase Small Tools	\$ 1,498.00
EFT12280	20/04/2026	Carritech	Statutory Inspection of Pressure Vessels and Vehicle Hoist HI/WI	\$ 1,170.00
EFT12281	20/04/2026	Civic Legal	Professional Fees	\$ 33,452.41
EFT12282	20/04/2026	Department Of Mines, Industry Regulation And Safety	Building Services Levy month March 2026	\$ 17,482.21
EFT12283	20/04/2026	Department of Water and Environmental Regulation	Part 1-Premises Component	\$ 3,128.40
EFT12284	20/04/2026	Nuruljannah Jason	Hari Raya Light Competition Winner 3rd Prize	\$ 100.00
EFT12285	20/04/2026	Jones Lang LaSalle Pty Ltd	Office Rent	\$ 1,215.80
EFT12286	20/04/2026	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Provision of Professional Valuation Servies (Rental Valuation)	\$ 700.00
EFT12287	20/04/2026	Kenneth Zakaria Lakina	2026 Hari Raya Light Competition Winner 2nd Price	\$ 150.00
EFT12288	20/04/2026	NELSON MOCKSEN	2026 Hari Raya Light Competition Winners 1st Price	\$ 200.00
EFT12289	20/04/2026	Mo Sparks Electrical	Install new circuit/install track lighting HI Muesum	\$ 8,945.00
EFT12290	20/04/2026	Zaikat Omal	Hari Raya Light Competitions-2024 Winnres1st prize	\$ 200.00
EFT12291	20/04/2026	Pesatuan Kebudayaan Pulu Kokos	Donation for the PKPK Hari Raya Party 2026	\$ 430.00
EFT12292	20/04/2026	Shaz Contracting	Operating & Labour Fee	\$ 7,300.00
EFT12293	20/04/2026	Talis Consultants	Professional Fees	\$ 21,770.00
EFT12294	20/04/2026	Telstra	Telephone charges p/e 24.03.2026-24.04.2026	\$ 35.36
EFT12295	23/04/2026	Stainless Fastener Supplies Pty Ltd	Supply Stainless Steel (General Kampong Mtc)	\$ 1,920.00
EFT12296	29/04/2026	Fadulah Balmut	Travel Allowance (Equipment Valuation)	\$ 540.40
EFT12297	29/04/2026	Mark Bateup	Travel Allowance (Equipment Valuation)	\$ 480.40
EFT12298	29/04/2026	Cocos (K) Islands Golf Club Inc	Cocos Open Sponsorship 2026	\$ 750.00
EFT12299	29/04/2026	Georgie Clunies-ross	Atoll Distributors month April 2026	\$ 30.00
EFT12300	29/04/2026	CPM Licencing	Renewal Registration Shire vehicle C1819	\$ 426.65
EFT12301	29/04/2026	Cocos (K) Islands Community Resource Centre	Purchase of Stationery	\$ 370.75
EFT12302	29/04/2026	Focus Networks	Managed Proactice Service for-FOC,MPS2,COMP	\$ 5,269.68
EFT12303	29/04/2026	Graham & Annelies Flynn	Supply 5 key (WI Transfer Station)	\$ 385.00
EFT12304	29/04/2026	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Provisin of Professional Valuation Services-Part Lot 24 West Island Light Industrial Area	\$ 1,400.00
EFT12305	29/04/2026	Ariella Izzara Mazlan	Atoll Distributors mont April 2026	\$ 25.00
EFT12306	29/04/2026	Shafina Tun Najah Shakirin	Atoll Distributors month April 2026	\$ 75.00
EFT12307	29/04/2026	Natalija Vujanic	Atoll Distributors month April 2026	\$ 30.00
EFT12308	29/04/2026	Shaz Contracting	Operating & Labour Work (Sydney Highway)	\$ 6,950.00
EFT12309	29/04/2026	Shorefire	Purchase Reef Shoes	\$ 305.00
EFT12310	29/04/2026	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007) 100Mbps	\$ 1,000.00
EFT12311	29/04/2026	Sydney Tools Pty Ltd	Purchase chicago air compressor hush (Small Tools)	\$ 1,662.75
EFT12312	29/04/2026	Totally Workwear Distribution Center	Purchase work boots	\$ 669.48
EFT12313	29/04/2026	Bob Waddell & Associates Pty Ltd	Assistance providing Rates Services	\$ 1,408.00
		Total Eftpos Payment		\$ 138,827.33
DD11964.1	05/04/2026	Australian Super	Superannuation contributions	\$ 2,101.71
DD11964.2	05/04/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 637.38
DD11964.3	05/04/2026	GESB Super	Superannuation contributions	\$ 25.20
DD11964.4	05/04/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11964.5	05/04/2026	AXA Australia	Superannuation contributions	\$ 3,449.25
DD11964.6	05/04/2026	Aware Super	Superannuation contributions	\$ 10,166.82

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

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

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

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Mark Bateup, Interim Infrastructure Manager

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

1. Routine Operations

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

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

2. Building & Plumbing Maintenance

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

3. Road Maintenance

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

4. Support to External Contractors

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

5. Waste Services

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

6. Fleet, Plant & Equipment

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

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

Challenges & Constraints

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

Delays in works due to inclement weather

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

RESOLUTION OCM/26/050

MOVED: CR A YOUNG

SECONDED: CR FOWLER

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

COMMUNITY DEVELOPMENT COORDINATOR

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

Clean-ups were held on:

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

YOUTH AND RECREATION OFFICER

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

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

COMMUNITY DEVELOPMENT OFFICER – CULTURE AND HERITAGE

Projects:

- Oral Histories
- Circuit West Tour - Aliwah Bardinar

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

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

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

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

STRATEGIC IMPLICATIONS

Theme

- C Cultural
- S Social

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

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

RESOLUTION OCM/26/051

MOVED: CR FOWLER

SECONDED: CR A YOUNG

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

.THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

14 MATTERS BEHIND CLOSED DOORS

14.1 AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 14.1.1. Legal Advice - Civic Legal

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

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

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

RESOLUTION OCM/26/052

MOVED: CR L FOWLER

SECONDED: CR T LACY

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

14.1 AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23 - (4)(A) OF THE *LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (LEGAL ADVICE, OR OTHER INFORMATION, OVER WHICH THE LOCAL GOVERNMENT HOLDS LEGAL PROFESSIONAL PRIVILEGE;).

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

RESOLUTION OCM/26/053

MOVED: CR T LACY

SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY:

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

(A) DELETING:

“AS PER THE CONFIDENTIAL ITEM”

(B) AND SUBSTITUTING:

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

AND THAT THE MINUTES BE NOTED AND AMENDED ACCORDINGLY.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

PROCEDURAL MOTION

MOVED: CR T LACY

SECONDED: CR L FOWLER

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

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

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

Disclosure of Interest:

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

PROCEDURAL MOTION

MOVED: CR L FOWLER

SECONDED: CR A YOUNG

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

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

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

AGAINST: NIL

ATTENDANCE NOTE

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

MOVED: CR L FOWLER

SECONDED: CR A YOUNG

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

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

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

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

AGAINST: NIL

17 CLOSE OF MEETING

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