

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council Wednesday, 17 December 2025

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

Date: Wednesday, 17 December 2025

Time: 4:00pm

Location: Council Chambers

Shire Administration

Building Lot 256 Jalan Bunga Melati

Home Island

David Tombs

Acting Chief Executive Officer

Disclaimer

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

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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

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

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

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

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

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

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

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Cr young	14 november – 22 December 2025	8 October 2025

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 26 November 2025

OFFICER RECOMMENDATION - ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF *THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 26 NOVEMBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 26 November 2025

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Being proactive and enabling the outcomes.

Be creative and think outside the square.

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6	Petitions, Deputations and Presentations	8
	Nil	
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	Nil	
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	<i>Cr T. Lacy declared a financial interest in Item 14.3 and left the meeting room at 4:20pm.</i>	<i>14</i>
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10.5.1	COMMUNITY DEVELOPMENT REPORT - NOVEMBER 2025	78
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	Nil	
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	Nil	

13	Motions Without Notice With Leave of Council	91
14	Matters Behind Closed Doors.....	91
15	Matters Relating to the Land Trusts.....	93
15.1	Trusts Administration	94
	Nil	
15.2	Trusts Leases.....	94
	Nil	
15.3	Trusts Finance	94
	Nil	
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17	Decisions made while Meeting was Closed to the Public.....	94
17	Close of Meeting	94

1 Opening/Announcements of visitors

The Presiding member declared the meeting open at 4:02pm and welcomed Councillors and Officers.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr I Minkom

Councillors: Cr A Badlu
Cr S Knight
Cr T Lacy
Cr O Sloan

Officers: David Tombs, Acting Chief Executive Officer
Ibrahim Macrae, Manager Governance Risk and Planning
David Nielsen, Interim Manager Infrastructure
Luluilmaknun Sloan, Infrastructure Coordinator
Azia Bulka, ICT Coordinator
Suzie Bulka, Leasing and Policy Development Officer

Guests: Nil

Public: Nil

Apologies: Cr L Fowler

Approved Leave of Absence: Cr A Young

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Cr A Young	14 November 2025 – 22 December 2025	8 October 2025

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 - 29 October 2025

OFFICER RECOMMENDATION - ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 29 OCTOBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

RESOLUTION OCM/25/009

MOVED: CRT LACY

SECONDED: CR A BADLU

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 29 OCTOBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN

AGAINST: NIL

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

Name	Item No.	Interest	Nature
Cr Lacy	10.2.1	Financial	He is the lessee of Lot 220 Mahoon Road, West Island and applicant for development approval.
Cr Lacy	14.3	Financial	He is the lessee of Lot 220 Mahoon Road, West Island

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 JUNE 2025 ANNUAL FINANCIAL STATEMENTS

FILE NUMBER:

AUTHOR: David Tombs, Acting Chief Executive Officer

AUTHORISER: David Tombs, Acting 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's support to finalise the June 2025 Annual Financial Statements with a Limitation of Scope Audit Qualification (instead of waiting for numerous complex legal matters to be resolved and having a clean audit report).

BACKGROUND

The audit of the Shire's June 2025 Annual Financial Statements is largely complete. The Auditors have raised issues over the complexity associated with the history of the whole Top Level Domain arrangements the Shire inherited during 2023/24. As further details regarding old trusts that have been

part of this history have emerged they have raised the following concerns/issues with the June 2025 annual financial statements, and therefore the June 2025 Annual Report:

Legal issues

1. Does the Shire own the IT Assets and 190 Emden Walk or do the assets belong to the Development Trust (with the Shire as the Trustee)
2. If the Shire does not own the IT Assets, does it have a constructive obligation to manage, repair and replace them?
3. When the IT assets are replaced, the Shire is billed for the new assets. Does the Shire own these or does it hold them in Trust?
4. The Shire currently nets off the revenue from providing communication services from these assets against the costs it pays to a third-party provider. Is it permitted to do so?
5. Does 190 Emden Land belong to the Shire?
6. If the IT assets and 190 Emden Walk do legally belong to the Shire, what was the effective date of ownership?
7. Were monies received by Verisign and paid to CCIA prior to 2015 paid into the development Trust?
8. If not, who are the beneficiaries of the Trust and do they have recourse to the Shire for any shortfalls?

Financial Reporting Issues

Once the legal issues above have been resolved, considering the highly technical nature of these issues, the Shire needs to engage a separate accounting firm to advise on:

- How to account for the IT assets and Land transactions
- How to account for its obligations to maintain, repair, operate and replace the IT assets
- Whether assets purchased by the Shire to replace the IT assets belong the Shire or Trust
- Should the Shire recognise a provision or contingent liability for any shortfall of monies received by that should have been paid into the Trust

The Shire now essentially has two options regarding the June 2025 Annual Financial Statements (AFS):

- Accept that the identified issues mean that the auditors have no choice but to issue a 'Limited Scope Audit Qualification' in the June AFS and proceed with the finalisation of the 2025 AFS (and therefore the June 2025 Annual Report)
- Wait, for an unknown (but expected to be very long time) to resolve these issues and then finalise the June 2025 Annual Report

Officers are recommending the first of these options as:

- It is not a reflection of anything the Shire could have controlled.
- It enables the Shire to issue the June 2025 Annual Report in a timeframe where it is still relevant.
- it enables the Shire to claim the third instalment of its 2025/26 Financial Assistance Grant (\$1.8m)

POLICY AND LEGISLATION IMPLICATIONS

Nil identified.

FINANCIAL IMPLICATIONS

As noted above, the Officers recommendation will enable the Shire to claim the third instalment of its 2025/26 Financial Assistance Grant.

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	Minimal impact – will impact on the timing of the receipt of the third instalment of the 2025/26 Financial Assistance Grant. Will potentially avoid additional legal and audit fees	Low (1)	Nil required
Reputation	Potentially damaging should a party be aware of the audit qualification but not be aware of the justifiable reason for this.	Moderate (6)	Place emphasis on reasons included in the audit report
Compliance	Having a much-delayed Annual Report is not considered 'best practice'	Low (2)	Adoption of the Officer recommendation will avoid this risk
Fraud	Potentially some historic fraud allegations could be made – but unlikely to be against the Shire	High (10)	Obtaining clear and comprehensive understanding of the legal issues associated with this matter

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

Having a qualified audit report could be potentially damaging as qualified audit opinions are sometimes associated with weak financial systems, controls and processes. However, in this instance this is not the case and the audit report will include the reasons for the Limitation of Scope qualification.

Based on the above considerations Officers recommend that elected members approve the recommendation to finalise the June 2-025 Annual Finance Statements on the understanding that they will include a Limitation of Scope audit qualification.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, ACKNOWLEDGE THAT:

1. THE AUDIT OF THE JUNE 2025 ANNUAL FINANCIAL STATEMENTS HAS IDENTIFIED A NUMBER OF COMPLEX LEGAL ISSUES ASSOCIATED WITH THE ARRANGEMENTS ASSOCIATED WITH THE SHIRE'S INVOLVEMENT WITH THE TOP LEVEL DOMAIN; AND
2. THESE COMPLEX LEGAL ISSUES ARE EXPECTED TO NEED A SIGNIFICANT LENGTH OF TIME TO FULLY ASSESS; AND
3. THE SHIRE CAN EITHER:
 - (A) DELAY THE FINALISATION OF ITS JUNE 2025 ANNUAL REPORT UNTIL THESE MATTERS ARE RESOLVED OR
 - (B) FINALISE THE JUNE 2025 ANNUAL REPORT IN THE PLANNED TIMEFRAME AND ACCEPT THAT THE ANNUAL FINANCIAL STATEMENTS CONTAINED IN THE ANNUAL REPORT WILL INCLUDE A (FULLY EXPLAINED) LIMITATION OF SCOPE AUDIT QUALIFICATION

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES THAT OFFICERS SHOULD FINALISE THE JUNE 2025 ANNUAL REPORT IN THE PLANNED TIMEFRAME AND ACCEPT THAT THE ANNUAL FINANCIAL STATEMENTS CONTAINED IN THE ANNUAL REPORT WILL INCLUDE A (FULLY EXPLAINED) LIMITATION OF SCOPE AUDIT QUALIFICATION

RESOLUTION OCM/25/010

MOVED: CRT LACY

SECONDED: CR S KNIGHT

THAT COUNCIL, BY SIMPLE MAJORITY, ACKNOWLEDGE THAT:

1. THE AUDIT OF THE JUNE 2025 ANNUAL FINANCIAL STATEMENTS HAS IDENTIFIED A NUMBER OF COMPLEX LEGAL ISSUES ASSOCIATED WITH THE ARRANGEMENTS

ASSOCIATED WITH THE SHIRE'S INVOLVEMENT WITH THE TOP LEVEL DOMAIN; AND

- 2. THESE COMPLEX LEGAL ISSUES ARE EXPECTED TO NEED A SIGNIFICANT LENGTH OF TIME TO FULLY ASSESS; AND**
- 3. THE SHIRE CAN EITHER:**
 - (A) DELAY THE FINALISATION OF ITS JUNE 2025 ANNUAL REPORT UNTIL THESE MATTERS ARE RESOLVED OR**
 - (B) FINALISE THE JUNE 2025 ANNUAL REPORT IN THE PLANNED TIMEFRAME AND ACCEPT THAT THE ANNUAL FINANCIAL STATEMENTS CONTAINED IN THE ANNUAL REPORT WILL INCLUDE A (FULLY EXPLAINED) LIMITATION OF SCOPE AUDIT QUALIFICATION**

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES THAT OFFICERS SHOULD FINALISE THE JUNE 2025 ANNUAL REPORT IN THE PLANNED TIMEFRAME AND ACCEPT THAT THE ANNUAL FINANCIAL STATEMENTS CONTAINED IN THE ANNUAL REPORT WILL INCLUDE A (FULLY EXPLAINED) LIMITATION OF SCOPE AUDIT QUALIFICATION

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN

AGAINST: NIL

10.2 GOVERNANCE, RISK AND PLANNING

Council considered Item 14.3 – Part Lot 220 Mahoon Road, West Island – ahead of Item 10.2.1 as lease matters are typically addressed prior to development matters. Council proceeded to discuss Item 14.3.

Cr T. Lacy declared a financial interest in Item 14.3 and left the meeting room at 4:20pm.

SUSPENSION OF STANDING ORDERS

RESOLUTION OCM/25/019

MOVED: CR A BADLU

SECONDED: CR O SLOAN

A MOTION WAS MOVED THAT COUNCIL SUSPEND STANDING ORDERS, THE TIME BEING 4:20PM.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS MINKOM, BADLU, KNIGHT, SLOAN

AGAINST: NIL

RESUMPTION OF STANDING ORDERS

RESOLUTION OCM/25/020

MOVED: CR A BADLU

SECONDED: CR O SLOAN

A MOTION WAS MOVED THAT COUNCIL RESUME STANDING ORDERS, THE TIME BEING 4:50PM.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS MINKOM, BADLU, KNIGHT, SLOAN

AGAINST: NIL

14.3 CONFIDENTIAL – PART LOT 220 MAHOON ROAD, WEST ISLAND

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author -

Authoriser -

ISLAND: West Island

ATTACHMENTS: Confidential (circulate under separate cover)

The Council is satisfied that, pursuant to Section 5.23(2) of the *Local Government Act 1995*, the information to be received, discussed or considered in relation to this agenda item is:

- (a) a matter affecting an employee or employees

- (b) the personal affairs of any person
- (e) a matter that if disclosed, would reveal –
 - (i) a trade secret; or
 - (ii) information that has a commercial value; or
 - (iii) information about the business, professional, commercial or financial affairs of a person.

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To present to Council a new lease proposal from Cocos Artisans Collective Pty Ltd (Cocos Artisans) to lease Part of Lot 220 Mahoon Road, West Island (Part Lot 220), for the purpose of horticulture and agriculture.

To present to Council a related deed of surrender. This deed of surrender is intended to ensure certainty that the original lease (previously covering both Lot 219 Mahoon Road, West Island and Part Lot 220) no longer applies.

RESOLUTION OCM/25/021

MOVED: CR A BADLU

SECONDED: CR O SLOAN

THAT COUNCIL, ACTING IN ITS CAPACITY AS TRUSTEE OF THE LAND 1984 LAND TRUST DEED, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.58 OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI), RESOLVES TO:

- 1. GIVE LOCAL PUBLIC NOTICE OF THE PROPOSAL (INCLUDING INVITING PUBLIC**

SUBMISSIONS) TO DISPOSE OF PART LOT 220 MAHOON ROAD, WEST ISLAND BY WAY OF ENTERING A LEASE AGREEMENT WITH COCOS ARTISANS COLLECTIVE PTY LTD (PROSPECTIVE TENANT);-

2. INCLUDE THE FOLLOWING INFORMATION IN THE LOCAL PUBLIC NOTICE:

- a. A PLAN SHOWING THE PROPOSED AREA TO BE LEASED ON LOT 220 MAHOON ROAD, WEST ISLAND AND A SPECIFICATION OF THE APPROXIMATE SIZE OF THIS AREA IN SQUARE METERS;**
- b. THE PURPOSE OF THE LEASE IS TO UTILISE PART LOT 220 FOR HORTICULTURE AND AGRICULTURE;**
- c. THE MARKET VALUE OF THE PROPOSED DISPOSITION IS \$6,924.00;**
- d. THE PROPOSED TERMS OF THE LEASE AGREEMENT INCLUDE THAT:**
 - i. THE TERM OF THE LEASE WILL BE TEN (10) YEARS WITH AN OPTION FOR THE PROSPECTIVE TENANT TO EXTEND THE LEASE FOR A FURTHER TEN-YEAR PERIOD;**
 - ii. THE RENT IN THE FIRST YEAR WILL BE SIX THOUSAND NINE HUNDRED AND TWENTY SIX DOLLARS (\$6,926.00) PLUS GST (IF APPLICABLE);**
 - iii. THE RENT WILL BE ADJUSTED FOR CPI ANNUALLY.**
 - iv. A MARKET RENT REVIEW WILL OCCUR AT THE COMMENCEMENT OF ANY FURTHER TERM;**
 - v. THE PROSPECTIVE TENANT WILL PAY THE SHIRE A ONE-OFF FEE OF \$275.00 FOR PREPARATION OF THE NEW LEASE;**
 - vi. THE PROSPECTIVE TENANT WILL BEAR PRIMARY RESPONSIBILITY FOR MAINTENANCE OF THE LEASED AREA;**

3. SHOULD NO SUBMISSIONS BE RECEIVED DURING THE PUBLIC SUBMISSION PERIOD:

- a. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO ENTER INTO THE LEASE AGREEMENT IN THE FORM ATTACHED AS DEEMED NECESSARY; AND**
- b. AUTHORISE THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT TO SIGN AND AFFIX THE SHIRE OF COCOS (KEELING) ISLAND COMMON SEAL TO THE EXECUTION COPY OF THE LEASE AGREEMENT;**

4. IF SUBMISSIONS ARE RECEIVED, TO CONSIDER ALL SUCH SUBMISSIONS AT THE FIRST ORDINARY MEETING OF COUNCIL FOLLOWING THE CLOSE OF THE PUBLIC SUBMISSION PERIOD;

5. IF A LEASE AGREEMENT IS TO BE EXECUTED IN ACCORDANCE WITH ITEM THREE (3) ABOVE:

- a. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO ENTER INTO A DEED OF SURRENDER IN THE FORM ATTACHED; AND**
- b. AUTHORISE THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT TO SIGN AND AFFIX THE SHIRE OF COCOS (KEELING) ISLAND COMMON SEAL TO THE DEED OF SURRENDER;**

6. IF A LEASE AGREEMENT IS EXECUTED IN ACCORDANCE WITH ITEM THREE (3) ABOVE, CAUSE REGULAR INSPECTIONS OF THE LEASED AREA TO BE UNDERTAKEN; AND

7. IF THE PROSPECTIVE TENANT FAILS TO SETTLE ANY OUTSTANDING DEBT IT CURRENTLY

HAS WITH THE SHIRE WITHIN 6 MONTHS OR FAILS TO ENTER INTO A PAYMENT ARRANGEMENT PRIOR TO EXECUTING THE LEASE AGREEMENT, WITHDRAW THE LEASE OFFER AND ADVERTISE TO THE PUBLIC IN RESPECT OF EXPRESSIONS OF INTEREST TO LEASE PART LOT 220 MAHOON ROAD, WEST ISLAND.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0

FOR: CRS MINKOM, BADLU, KNIGHT, SLOAN

AGAINST: NIL

RESOLUTION OCM/25/022

MOVED: CR O SLOAN

SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES TO MOVE FROM BEHIND CLOSED DOORS THE TIME BEING AT 5:33PM.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN

AGAINST: NIL

10.2.1 PROPOSED ANIMAL HUSBANDRY (EGG FARM) LOT 220 MAHOON ROAD, WEST ISLAND, COCOS (KEELING) ISLANDS

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author – Nil

Authoriser - Nil

ISLAND: West Island

APPLICANT: Anthony (Tony) Lacy

OWNER: Shire of Cocos (Keeling) Islands

PROPOSAL: Animal husbandry (egg farm) and Signage

LOCATION: Lot 220 Mahoon Road, West Island

ATTACHMENTS:

- 10.2.1.1 - SOCKI Application - DA Application for Poultry/Signage
- 10.2.1.2 - DA SITE PLANS PG 1 REVISED V2
- 10.2.1.3 - Signage for DA - Revised V2
- 10.2.1.4 - Application Information - Egg production Criteria for DA
- 10.2.1.5 - 1. 2 DA Intro Letter - Egg production & Signage

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To present for Council's consideration an application seeking approval for an animal husbandry use (egg farm) and associated signage at Lot 220 Mahoon Road, West Island.

BACKGROUND

The applicant proposes to establish an animal husbandry (egg farm) within an existing shed and surrounds (free range).

The applicant has provided the following summary: Full details and site plans are provided in the attachments.

Project Summary:

- *Purpose: Small-scale egg production trial housing the following*
 - *Year 1: 100-200 chickens (2026)*
 - *Year 2: 200-300 chickens (2027)*
 - *Year 3: 300-400 chickens (2028)*
- *Local Support: Indian Ocean Group Training Assoc, Shamrocks and WI Supermarket, have all confirmed their support of such a project. The Project plan is to supply local supermarkets with weekly supply of fresh eggs from 2026.*
- *Finance: Commonwealth-funded project to improve food security and create local employment opportunities*
- *Infrastructure: Installation of internal nesting frames and electrical cabling — no structural or external changes to the shed at this stage however we may investigate a veranda on the eastern and western sides and fencing requirements as per industry standards. However daily feed stations undercover in allocated bays, will provide free range management and possibly no or limited fencing.*
- *Outcomes: Supply of weekly fresh local eggs, with the potential to scale up following the first-year trial phase*
- *Employment: The Commonwealth have allocated 1 full time and 2 part time permanent positions for a period of 3 years.*

The applicant proposes new signage on the property as shown on the site plan and images.

COMMENTS

The proposed egg farm will be of benefit to the residents of Cocos Keeling Islands ensuring fresh and available egg supply.

There are issues around any potential nuisance odour and the depth to water table.

Relevant comments below from Stuart Saggars, WA Chickens

“Department of Water and Environmental Regulation (DWER) Information was sought from DWER regarding scenarios that would enable the reduction of setbacks to the adjoining wetlands and the depth to water table, as current regulations would be restrictive. Although our request was acknowledged for actioning, no response has been given to date. To this effect, I can only suggest the standard requirements; that a minimum depth over the water table of 3metres on sand is required. We do know of farms that have been approved with the water table as close as 1.6metres, but the exact scenario for granting this is unknown.”

“Disposal Typically, a poultry farm has an Environmental Protection Authority (EPA)-approved disposal area (if a suitable area is available), or dead/discarded birds are sent to a processor/land fill. In this case, further investigation would need to be considered. Approximately 90 birds will die annually from natural causes. There will also be birds unsuitable for processing for human or pet consumption (perhaps processed privately) and a scenario may occur whereby the entire flock must be destroyed

e.g. disease outbreak. The composting area should be suitable for some of these birds, but in the case of destruction due to disease the birds will need incineration. The town incinerator may be suitable.”

The proposed signage is relevant to the proposed development application and is set well back from the road frontage.

FINANCIAL IMPLICATIONS

No direct financial impact to Council.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Compliance	Potential odour impacts on adjacent properties due to hygiene issues or adverse wind conditions.	Moderate (9)	Maintain hygiene; store all waste and carcasses in sealed containers; record any odour complaints.
Fraud	Depth to water table and proximity to adjoining wetlands.	Moderate (8)	Minimum 3-metre separation, or alternative advice from DWER.

Risk Matrix

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

POLICY AND LEGISLATION IMPLICATIONS

Shire of Cocos (keeling) Islands Local Planning Scheme No.1:

Property is located within the Rural Zone.

The following definition is taken from the Scheme. Schedule 1 – Dictionary of defined words and expressions

animal husbandry: means any land or buildings used for the breeding, keeping, rearing or fattening of domestic animals, livestock, poultry or bees.

The Planning and Development (Local Planning Schemes) Regulations 2015 also provide a definition in Schedule 2, Regulation 38, deemed provisions for local planning schemes.

animal husbandry: intensive means premises used for keeping, rearing or fattening of pigs, poultry (for either egg or meat production), rabbits (for either meat or fur production) or other livestock in feedlots, sheds or rotational pens.

Cocos Keeling Scheme Text - Rural Objectives

To provide land for shared community use and land which allows for a mix of relatively low intensity uses, including traditional pondoks, research activities and recreational activities, in such a way which ensures the conservation of the natural environment and local resources.

Comment – the above objective requires low intensity use, there is concern that this proposal may over time result in a large high intensity animal husbandry (egg farm) if the chicken numbers are not capped.

Table 1 – ZONING TABLE - Discretionary use

Land Use “animal husbandry” is listed as “D” in the zoning table means that the use is not permitted unless the local government has exercised its discretion by granting development approval.

There is no requirement to advertise this application under Clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 Part 8 as set out in the Zoning table.

LOCAL PLANNING POLICIES

Nil

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The proposal is supported, subject to appropriate conditions to manage intensity, environmental impacts, and community amenity.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, RESOLVES TO GRANT DEVELOPMENT APPROVAL TO ANTHONY (TONY) LACY FOR LAND USE ANIMAL HUSBANDRY (EGG FARM) AND ASSOCIATED SIGNAGE AT LOT NO 220 MAHOON ROAD, WEST ISLAND SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES:

1. DEVELOPMENT MAY BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AS APPROVED HEREIN AND ANY APPROVED PLAN.
2. ANY ADDITIONAL DEVELOPMENT WHICH IS NOT IN ACCORDANCE WITH THE APPLICATION THE SUBJECT OF THIS APPROVAL OR ANY CONDITION OF APPROVAL WILL REQUIRE THE FURTHER APPROVAL OF THE SHIRE OF COCOS (KEELING) ISLANDS.
3. THE NUMBER OF CHICKENS ON THE PROPERTY IS TO BE CAPPED AT YEAR 1 (2026): 200 CHICKENS, YEAR 2 (2027): 300 CHICKENS, YEAR 3 (2028): 400 CHICKENS.
4. A FURTHER DEVELOPMENT APPLICATION IS REQUIRED IF THE NUMBER OF CHICKENS ON THE PROPERTY EXCEEDS 400 CHICKENS.
5. SIGNAGE LOCATION, SIZE AND CONTENT AS DETAILED IN THE APPLICATION IS INCLUDED IN THIS APPROVAL AS SHOWN IN THE ATTACHMENTS.
6. APPLICANT IS TO COMPLY AT ALL TIMES WITH THE ENVIRONMENTAL CODE OF PRACTICE FOR POULTRY FARMS IN WESTERN AUSTRALIA MAY 2004.
7. ALL WASTE AND OTHER OFFENSIVE MATERIAL IS TO BE REGULARLY REMOVED TO A SUITABLE WASTE DISPOSAL SITE AND STORED IN SEALED CONTAINERS FOR STORAGE, TRANSPORT AND DISPOSAL, WITHOUT DELAY.
8. THE SITE MANAGER IS REQUIRED TO LOG ANY COMPLAINTS OF ODOUR NOTING WIND DIRECTION AND STRENGTH. THIS LOG IS TO BE MADE AVAILABLE UPON REQUEST BY THE SHIRE'S ENVIRONMENTAL HEALTH OFFICER OR NOMINEE.

ADVICE NOTES:

- A. THIS IS A DEVELOPMENT APPROVAL OF THE SHIRE OF COCOS (KEELING) ISLANDS UNDER ITS LOCAL PLANNING SCHEME NO.1. IT IS NOT AN APPROVAL TO COMMENCE OR CARRY OUT DEVELOPMENT UNDER ANY OTHER LAW. IT IS THE RESPONSIBILITY OF THE APPLICANT/LANDOWNER TO OBTAIN ANY OTHER NECESSARY APPROVALS, CONSENTS, PERMITS (INCL. BUILDING PERMITS), LEASES, AND LICENSES REQUIRED UNDER ANY OTHER LAW, AND TO COMMENCE AND CARRY OUT DEVELOPMENT IN ACCORDANCE WITH ALL RELEVANT LAWS.
- B. IF THE DEVELOPMENT THE SUBJECT OF THIS APPROVAL IS NOT SUBSTANTIALLY COMMENCED WITHIN A PERIOD OF TWO (2) YEARS, THE APPROVAL SHALL LAPSE AND BE OF NO FURTHER EFFECT.
- C. WHERE AN APPROVAL HAS SO LAPSED, NO DEVELOPMENT SHALL BE CARRIED OUT WITHOUT THE FURTHER APPROVAL OF THE LOCAL GOVERNMENT HAVING FIRST BEEN SOUGHT AND OBTAINED.
- D. SHOULD THE APPLICANT BE AGGRIEVED BY THE DECISION (IN PART OR WHOLE) THERE IS A RIGHT PURSUANT TO THE *PLANNING AND DEVELOPMENT ACT 2005* TO HAVE THE DECISION REVIEWED BY THE STATE ADMINISTRATIVE TRIBUNAL. SUCH AN APPLICATION MUST BE LODGED WITHIN TWENTY-EIGHT (28) DAYS FROM THE DATE OF THE DECISION.

RESOLUTION OCM/25/011**MOVED: CR A BADLU****SECONDED: CR S KNIGHT**

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, RESOLVES TO GRANT DEVELOPMENT APPROVAL TO ANTHONY (TONY) LACY FOR LAND USE ANIMAL HUSBANDRY (EGG FARM) AND ASSOCIATED SIGNAGE AT LOT NO 220 MAHOON ROAD, WEST ISLAND SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES:

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- 3. THE NUMBER OF CHICKENS ON THE PROPERTY IS TO BE CAPPED AT YEAR 1 (2026): 200 CHICKENS, YEAR 2 (2027): 300 CHICKENS, YEAR 3 (2028): 400 CHICKENS.**
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- C. WHERE AN APPROVAL HAS SO LAPSED, NO DEVELOPMENT SHALL BE CARRIED OUT WITHOUT THE FURTHER APPROVAL OF THE LOCAL GOVERNMENT HAVING FIRST BEEN SOUGHT AND OBTAINED.**
- D. SHOULD THE APPLICANT BE AGGRIEVED BY THE DECISION (IN PART OR WHOLE) THERE IS A RIGHT PURSUANT TO THE *PLANNING AND DEVELOPMENT ACT 2005* TO HAVE THE DECISION REVIEWED BY THE STATE ADMINISTRATIVE TRIBUNAL. SUCH AN APPLICATION**

MUST BE LODGED WITHIN TWENTY-EIGHT (28) DAYS FROM THE DATE OF THE DECISION.

THE MOTION WAS PUT AND DECLARED CARRIED 4/0


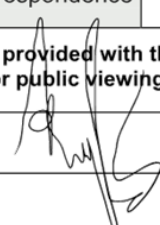
FOR: CRS MINKOM, BADLU, KNIGHT, SLOAN

AGAINST: NIL

Cr T Lacy returned to the meeting room at 4:50pm



APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details (Please ensure that ALL Landowners sign this form)			
Name	Shire of Cocos Keeling Islands (Trust Land)		
ABN (if applicable)			
Postal Address	PO Box 1094, Cocos (Keeling) Islands, WA 6799		
	Postcode		
Phone	Work 08 9162 6649	Mobile:	
Email Address	ibrahim.macrae@cocos.wa.gov.au		
Contact person(s) for Correspondence	CEO (Acting)		
Signature:			Date: 17 Nov 2025
Signature:			Date:
<i>The signature of the owner(s) is required on all applications. This application will not proceed without the signature. For the purposes of signing this application, an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>			
Applicant Details (if different from owner)			
Name	Anthony LACY		
Postal Address	PO Box 4 Cocos Islands WA		
	Postcode	6799	
Phone	Home: 08 9162 7716	Mobile:	
Email Address	cocostropicalfoods@gmail.com		
Contact person(s) for Correspondence	Tony Lacy		
The information and plans provided with this application may be made available by the local government for public viewing in connection with this application.			Yes
Signature			

APPLICATION FOR DEVELOPMENT APPROVAL

Property Details			
Lot No 220	House No	Location No	
Diagram or Plan No	Certificate of Title Vol. No	Folio	
Title encumbrances (e.g. easements, restrictive covenants):			
Street Name Mahoon Rd		Suburb West Island, Cocos Islands	
Nearest Street Intersection:			
Nature of Proposed Development (Please ensure to tick one box below)			
Works Means any demolition, erection, construction, alteration of or addition to any building/structure or any excavation carried out on the land. Use The action of using something or the state of being used for a purpose (i.e. Dwelling being used for a holiday house or home occupation). Works and Use Any application that involves both of the above.		<input type="checkbox"/> Works <input type="checkbox"/> Use <input checked="" type="checkbox"/> Works and Use	
Is an exemption from development claimed for part of the development? If yes, is the exemption for:		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use (PLEASE TYPE BELOW YOUR PROPOSAL)			
Description: Commercial Egg Production Trials - Poultry			
Description of exemption claimed (if relevant)			
Nature of any existing buildings and/or land use		within existing building Lot 220 Mahoon Rd	
Approximate cost of proposed development (excl. GST)		\$120,000 - includes new mains power supply, electrical & building fitout for purpose	
Estimated time of completion of Development		6 months	
Office Use Only			
Acceptance Officer's Initials		Date Received	
Local Government Reference Number			

APPLICATION FOR DEVELOPMENT APPROVAL

Additional Information for Sign Applications only

1. Description of property on which advertisement is to be displayed including full details of its proposed position within that property:

Lot 220 Mahoon Rd, West Island. Zoned agriculture. The current usage is for Agri-Tourism though a range of Coconut production tours and product tastings. The signage will clearly mark areas of interest and traffic control

2. Details of proposed sign:

- (a) Type of structure on which advertisement is to be erected (i.e. freestanding, wall mounted, other):

2 x Free Standing on 3 copper log posts in cyclone rated footings 500mm x 500mm x 500mm

- (b) Height: 1800mm Width: 2000mm Depth: 20mm

- (c) Colours to be used:

Branding colours: brown, yellow and green

- (d) Height above ground level –

to top of advertisement: 2000mm

to underside: 200mm

- (e) Materials to be used:

Aluminium plate oin perspex backing supplied by Perth

Illuminated: Yes No NO

If yes, state whether steady, moving, flashing, alternating, digital, animated or scintillating and state intensity of light source:

3. Period of time for which advertisement is required:

As per lease terms

4. Details of signs (if any) to be removed if this application is approved:

nil

Note: This application should be supported by a photograph or photographs of the premises showing superimposed thereon the proposed position for the advertisement and those advertisements to be removed as detailed in 4 above.

Signature of advertiser(s):

(if different from land owners)

Date:

1st August 2025

APPLICATION FOR DEVELOPMENT APPROVAL

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

Tel: (08) 9162 6649 Fax: (08) 9162 6668

Email: info@cocos.wa.gov.au

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

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

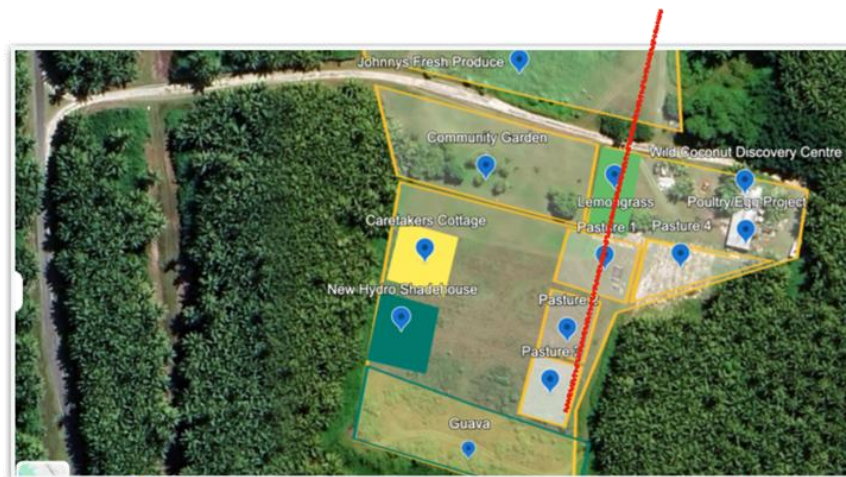
Any queries regarding your application please contact the Shire office on (08) 91626649. Please note, this checklist is in relation to development consent only.

APPLICATION FOR DEVELOPMENT APPROVAL



AN ENTERPRISE PROVIDING TRAINING AND EMPLOYMENT
OPPORTUNITIES FROM ECONOMIC DEVELOPMENT PROJECTS
IN AGRICULTURE, TOURISM & HOSPITALITY

LOT 220 MAHOON RD, WEST ISLAND. SITE PLANS
Rotational pasture zones with temp electric fencing.

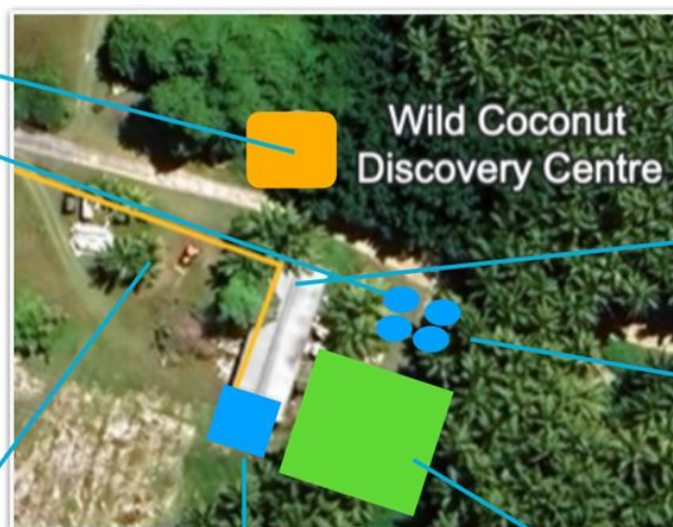


CARETAKERS
RESIDENCE

HYDROPONIC &
HIGH VALUE FIELD CROPS

FARM SHED

OLD
DEMOLISHED
CARETAKERS
RESIDENCE



OFFICE,
SHOP,
TOILETS &
BATHROOM

WATER
SUPPLY
EX LENS

NEW MAINS POWER

INDOOR NESTING BAYS
& QUARANTINE BAY

PASTURE ZONE

Sign #1: Lot 220 Entrance 1800x1200mm
Cyclone Rated Footings

Sign #2: Farm Shed & Shop Entrance
1800x1200mm

WELCOME (SELAMAT DATANG) TO:

COCOS ISLANDS



WILD COCONUT Estate

THE HOME OF AUSTRALIA'S ONLY
COCONUT PLANTATION & PRODUCTION CENTRE

- FARM SITE OFFICE ↑
- COCONUT DISCOVERY CENTRE ↑
- COCONUT TOURS ↑
- FRESH PRODUCE & GIFT SHOP ↑
- COMMUNITY EGGS & POULTRY ↑
- COMMUNITY WORM FARM ↑
- MICRO GREENS ↑
- HYDROPONIC SHADE HOUSE →
- CARETAKERS COTTAGE →
- LEMONGRASS ↑
- GUAVA, LIMES & MORINGA →
- VANILLA BEANS →
- DUCKS & DUCKLINGS ↑

ALL VISITORS PLEASE REPORT TO FARM OFFICE
TO REGISTER FOR INSURANCE PURPOSES

COCOS ISLANDS



WILD COCONUT Estate

DISCOVERY CENTRE

OPEN
MONDAYS & TUESDAYS
10AM-12PM

PRODUCTION TOURS

WORKSHOPS

ECO GIFT SHOP

FARM PRODUCE

Site Map for Sign Locations



Provide a short title of your Application for this Project/Activity.

Community Egg Production for Food Security on Cocos Keeling Islands.

Provide a brief description of your project or the services to be delivered and how it will contribute to the objectives outlined in the Grant Opportunity Guidelines. *

The proposed new community egg project on Cocos Keeling Islands, aims to enhance food security and economic development by establishing a sustainable poultry farming initiative for our community of 650 residents, 3,000 visitors and proposed Department of Defence construction projects.

This project will involve the daily production of eggs using environmentally friendly practices, existing infrastructure, independent industry consultants to ensure a reliable food source for the local community.

By training and employing local Cocos Malay residents (and if required local staff) in poultry management and egg production, the project will provide a guarantee of fresh eggs and reduce dependence of expensive imported eggs from Perth via ship and air freight.

Overall, the community egg project not only addresses immediate food security needs but also fosters skill development and economic resilience, contributing to the long-term sustainability of food supply to the community of Cocos Keeling Islands.

Proposed project/activity start date

What is the planned start date for the proposed project/activity?

01 August 2025 (revised)

Proposed project/activity end date

What is the planned end date for the proposed project/activity?

30 December 2029 (revised)

Number of jobs

What is the total number of proposed jobs you are applying for in this application?

3.00 (1 x full time, 2 x part time)

Expected start date

What date do you expect to start filling the proposed job/s?

01 Jan 2026 (revised)

Criterion 1: Creating new jobs

Applicants must describe the proposed job/s and the plan for supporting eligible employee/s living in the community/ies to move into employment.

Applicants should provide a description of:

- the proposed job/s.
- for each job, the type of job/s (industry), the type of employment (casual, part-time or full time) and other information required in your budget template.
- whether and how the jobs will support groups particularly at risk of unemployment, including RES participants, youth, people leaving prison or people with disability, and
- how the job may be sustainable and actions that will be undertaken to ensure ongoing sustainability of the job beyond the RJED funding.

Position 1: Trainee Poultry Manager (Full Time)

Industry: Poultry Farming

Hours/Week: 38

Salary: Industry Level \$25-\$35/hr (\$70,000-\$95,000pa)

Accredited Training: AHC30510 Certificate III in Poultry Production

Indian Ocean Group Training Association will co ordinate the accredited training programs.

The new trainee position will be managed by the on island agricultural manager, with close consultation and guidance by off island consultant from WA Chickened Stuart Staggers and all poultry management operations.

Responsibilities will range from daily care of hens, feeding, monitoring health, and maintaining the chicken coops.

The position will be suited for a job seeker, school leaver post year 11 or 12 qualifications seeking to live on island with their Cocos Malay family, as there are limited jobs on the island. Experience in management would not be required as the project will be supervised by an existing on site resident agricultural manager. The agricultural manager would be the mentor and trainer for the position on a day to day basis with the external poultry consultant.

AHC30510 Certificate III in Poultry Production

Position 2: Poultry Farm Assistant (Permanent Part Time)

Industry: Poultry Farming

Hours/Week: 25

Salary: Industry Level \$25-\$30/hr (\$40,000-\$45,000pa)

Online Training: Certificate of Poultry - <https://australianonlinecourses.com.au/courses/certificate-of-poultry/>

On the job training provided in addition to online training, that will be self managed with weekly progress reports to Agriculture Manager.

Responsibilities will range from daily collecting of eggs, monitoring health, packaging eggs and distribution to supermarkets

The position will be suited for a job seeker, early school leaver or a senior within the community seeking basic light duties work prior to retirement as many seniors are unable to secure jobs due to age and that English is a second language. The agricultural manager would be the mentor and trainer for the position on a day to day basis, but they will work closely with Trainee Poultry Manager who will be fluent in Cocos Malay and English.

Responsibilities: Collection of eggs, cleaning, quality checking, sorting, and packaging for distribution.

Position 3: Poultry Farm Assistant (Permanent Part Time)

Industry: Poultry Farming

Hours/Week: 25

Salary: Industry Level \$25-\$30/hr (\$40,000-\$45,000pa)

Online Training: Certificate of Poultry - <https://australianonlinecourses.com.au/courses/certificate-of-poultry/>

On the job training provided in addition to online training, that will be self managed with weekly progress reports to Agriculture Manager.

Responsibilities will range from daily collecting of eggs, monitoring health, packaging eggs and distribution to supermarkets

The position will be suited for a job seeker, early school leaver or a senior within the community seeking basic light duties work prior to retirement as many seniors are unable to secure jobs due to age and that English is a second language. The agricultural manager would be the mentor and trainer for the position on a day to day basis, but they will work closely with Trainee Poultry Manager who will be fluent in Cocos Malay and English.

Responsibilities: Collection of eggs, cleaning, quality checking, sorting, and packaging for distribution.

Criterion 2: Community need

Applicants should outline:

- how they engaged with the local community/ies to align the job/s with local needs and priorities.
- how they will demonstrate their commitment to continuing this engagement.
- how RJED funding would strengthen and enhance the provision of goods and services in the community; and
- details of their approach to identifying and engaging employees in the community.

Applicants must provide supporting evidence of community support for the jobs which may include, but is not limited to:

- a letter of support from community and/or
- other documentation/evidence that the local community endorses the new job/s.

Supporting evidence can be included as an attachment at the end of this application.

Criterion 2: Community Need**Community Overview**

The Community of Cocos (Keeling) Islands consists of 650 residents on two inhabited islands within an atoll of 27 islands in Australia's remote Indian Ocean Territories. The isolated nature of the region makes local food production vital for economic sustainability and food security.

Eggs are one of the highest consumable products in demand for both communities, hospitality industries, and visitors to the islands. The goal of this project is to support the local supermarkets on both islands, where 90% of the communities purchase their weekly produce.

Community Engagement

The Cocos Artisans Collective new project team engaged with the Shire of Cocos (Keeling) Islands CEO Mr Frank Mills and their Environmental, Health and Planning consultant Mr Felix Nuiellier who have encouraged the submission of a Development Application for the concept. To date research has indicated that the proposed site is suitable for the housing of the poultry as its away from the unused water sense and township. The consultant has conducted water testing analysis and approved this for suitable use.

Online surveys and discussions highlighted strong community interest in reducing dependence on imported eggs and increasing local employment opportunities from the

local supermarkets as we see these outlets the main purchasing markets rather than create another retailer in competition, we would support existing businesses as one is a cooperative structure and the other a small business.

The local school have also indicated this Economic Development project if successful in funding will encourage other pilot projects for the school students to research and develop for a continued community effort for sustainable food supply and security.

RJED funding will strengthen the community by:

- **Improving Food Security:** Providing a reliable, locally produced supply of fresh eggs to reduce dependence on costly and inconsistent imports.
- **Supporting Economic Growth:** Creating sustainable employment and skill-building opportunities in agriculture and retail.
- **Encouraging Self-Sufficiency:** Enhancing local food production capabilities and fostering a resilient economy.

Business Diversification

In addition to producing fresh eggs, the project will explore:

- **Value-Added Products:** Developing products such as liquid eggs and compost fertilizer to expand revenue streams or create a new business for other residents and maximize sustainability.
- **Local Partnerships:** Working with the hospitality industry to integrate locally sourced eggs into restaurants and catering businesses.

Identifying and Engaging Employees

The recruitment process will prioritize local residents and will include:

- Partnering with local employment and training services such as IOGTA and community groups to identify suitable candidates.
- Providing job readiness support and training programs to ensure accessibility for all interested community members.
- Offering flexible work arrangements to accommodate diverse needs, particularly for youth and individuals re-entering the workforce or those unemployed seniors pre retirement years.

Criterion 3: Organisation Capability and Delivery

Applicants' responses to this criterion should include:

- the impact of RJED funding on your organisation, including how the funding will support your organisation to deliver new job/s
- examples of your successes and/or lessons learned from past experiences, and
- the key things that need to go well or what could potentially go wrong with the new job/s and how you plan to manage those factors.

RJED funding will provide critical financial support to establish and operate the egg production initiative. The funding will cover initial setup costs, including some vital infrastructure, equipment and training.

It will ensure stable employment for new employees during the initial three year phase.

Facilitate training programs to upskill employees and enhance operational efficiency with off island technical consultants from WA Chickens

Past Successes and Lessons Learned

Our organisation has successfully managed community-driven projects in the past, demonstrating expertise in

- re developing an under-utilised farm shed facility, into one of Australia's only commercial coconut production centres on Lot 220 Mahoon Rd, Cocos Islands.
- establishing a range of flavoured coconut chips for local shops and food outlets in mainland Australia
- establishing a range of coconut oil skin moisturising products for local tourism industry
- establishing small-scale field grown agricultural enterprises in banana, paw paw, sugar cane, lemon grass and micro greens production
- collaborating with local stakeholders (Cooperative Society, Shamrocks Supermarket and Shire of Cocos Keeling Islands), to ensure project viability
- investing in commercial machinery for coconut chip, coconut cream and coconut oil production for community and export markets.

Lessons learned from past projects include

- the importance of onsite management for mentorship and guidance
- the importance of external consultants
- the need for consultations with regulatory industry bodies
- the need for a diversified revenue strategy to ensure financial stability
- the value of ongoing training to maintain workforce efficiency.

Risk Management and Mitigation Strategies

Potential risks and corresponding management strategies include

Covered in the attached consultant report.

- feed supply (ensure existing cool room has dehumidifier)
- water quality (additional tank supply in case of bore issues)
- workforce challenges (Offer continuous training and support to retain employees and ensure productivity).
- operational costs (Implement cost-effective farming practices to maintain financial sustainability).

By leveraging RJED funding, past experience, and proactive risk management, our organisation is well-positioned to successfully deliver this project and ensure long-term community benefits.

Criterion 4: Delivering Outcomes and Economic Benefits to the community (optional)

Applicants should clearly outline why the funding is required to bring a new job/s into existence and how the funding will support employing an eligible employee/s. In addition, you must complete the budget template provided capturing:

- Up to and including 15% of Job creation budget (Oncosts)
 - A detailed description of the oncosts.
- Over 15 % of the Job creation budget
 - A detailed description of the oncosts and additional information as outlined in the budget template.

Funding Justification for Job Creation

The RJED funding is essential to establish the small-scale egg production facility and create new employment opportunities in the community. Without this funding, the startup costs for infrastructure, equipment, and training would be prohibitive, delaying or preventing job creation.

The funding will support:

- **Hiring and Training Employees:** Covering initial wages and on-the-job training to ensure a skilled workforce.
- **Infrastructure Development:** Constructing and equipping the farm shed and poultry housing to maintain efficient operations.
- **Sustainable Business Growth:** Investing in operational essentials such as feed, packaging, and transportation to establish a self-sustaining enterprise.

Economic and Social Benefits to the Community

The egg production project will:

- **Enhance Local Food Security:** Reducing reliance on imported eggs and stabilizing supply for households and businesses.
- **Boost Employment:** Providing stable, skill-building jobs for residents, including those at risk of long-term unemployment.
- **Encourage Economic Diversification:** Supporting local businesses through partnerships and sales opportunities.
- **Increase Disposable Income:** Keeping egg production profits within the community rather than external suppliers.

By securing RJED funding, the project will successfully establish a sustainable local egg production facility, benefiting both the economy and social fabric of the Cocos (Keeling) Islands community. There is potential expansion opportunities to supply Christmas Island supermarkets to reduce shipping delays or supply issues from Perth.



A SOCIAL ENTERPRISE PROVIDING TRAINING AND EMPLOYMENT
OPPORTUNITIES IN AGRICULTURE, TOURISM AND HOSPITALITY

1st August 2025

Ibrahim Macrae
Chief Executive Officer (Acting)
Shire of Cocos Keeling Islands

Dear Ibrahim,

Subject: Development Application

- 1. Trial Egg Production Project**
- 2. Required Signage for Agricultural and Site Map Interpretation**

I am writing to formally request approval under a Development Application for the use of the existing farm building located at Lot 220 Mahoon Rd for the purpose of operating a trial egg production facility over a period of three years then ongoing based on success.

The facility will operate from within the three-bay section of the existing farm shed, with no structural changes proposed at this time, only internal vertical fit out to house laying chickens along with any waste management requirements as per industry requirements and conditions set by the Shire.

The project has secured Commonwealth funding from the National Indigenous Australians Agency under their Round 2 Remote Jobs and Economic Development grant, which has enabled the financing of critical infrastructure for an electrical contractor to provide new mains trenching, cabling and electrical fit out to the farm shed and chicken coop nesting frames.

Project Summary:

- **Purpose:** Small-scale egg production trial housing the following
 - Year 1: 100-200 chickens
 - Year 2: 200-300 chickens
 - Year 3: 300-400 chickens
- **Local Support:** Indian Ocean Group Training Assoc, Shamrocks and WI Supermarket, have all confirmed their support of such a project. The Project plan is to supply local supermarkets with weekly supply of fresh eggs from 2026.
- **Finance:** Commonwealth-funded project to improve food security and create local employment opportunities

- **Infrastructure:** Installation of internal nesting frames and electrical cabling — no structural or external changes to the shed at this stage however we may investigate a verandah on the eastern and western sides and fencing requirements as per industry standards. However daily feed stations undercover in allocated bays, will provide free range management and possibly no or limited fencing.
- **Outcomes:** Supply of weekly fresh local eggs, with the potential to scale up following the first year trial phase
- **Employment:** The Commonwealth have allocated 1 full time and 2 part time permanent positions for a period of 3 years of up to \$700,000 in approved funding.

This project proposal has addressed some of the risks required to mitigate and we have been and will be working closely with WA Chickens Consultant Mr Stuart Saggars. We have also had discussions with the following stakeholders to seek project feedback for the application and will address any conditions placed within the DA with these bodies.

- **WA Chickens Consultancy** – Technical & management expertise
- **IOGTA** – Letter of support and commitment to training & qualifications
- **Shamroks, WI Supermarket, and other HI retailers** – Supply chain feedback
- **Shire of Cocos Keeling Islands** – Early environmental and project advice
- **DWER** – Guidance on water lens flow rates and water lens location (industry standards)
- **Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts** – Water lens assessments and allocation of water rights
- **Department of Primary Industries and Regional Development (DPIRD – WA)**
Primary regulator for agriculture, biosecurity, and animal welfare in WA
- **Department of Health (WA)** labelling must comply with the *Food Act 2008 (WA)*
- **Australian Eggs (Industry Body – National)** - Egg standards Australia
- **Safe Food Australia (via FSANZ – National)** national food safety standards under the Food Standards Code

Please refer to the attached for additional documentation

1. DA signed SOCKI document
2. DA Site Plan for farm shed and poultry areas
3. Funding Approval Letter from Commonwealth
4. Funding Submission for background info
5. WA Chickens Consultant Report
5. DA site plan for sign placement
6. Signage templates

Thank you for considering this application. I look forward to your advice in progressing this project forward as we are aware of some of the conditions that will be required to comply with from governing bodies around compliance for water, waste/composting and waste disposal.

Warm regards,

Tony Lacy
Director
Cocos Artisans Collective Pty Ltd

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 SCHEDULE OF ACCOUNTS PAID - OCTOBER 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:
10.3.1.1 - Card Transactions
10.3.1.2 - Fuel Transactions
10.3.1.3 - List of Accounts Paid

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 October 2025, as required by the *Local Government (Financial Management) Regulations 1996*.

RELEVANT DOCUMENTS

Available for viewing at the meeting.

Nil

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 10.3.1.3.

Payment Type	Amount (\$)
EFT#11869 - #11937	\$419,721.21
Cheque #11726	\$1,776.85
Direct Payments	\$58,707.21
Total	\$480,205.27

Contained within attachment 10.3.1.1 and 10.3.1.2 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	That payments are for unauthorised purposes and/or excessive	Moderate (6)	Payments require delegated approval and are reported to Council monthly for review
Reputation	The accounts paid report is open to public review.	Low (3)	Procedures in place to ensure all expenditure is justifiable.
Compliance	The report is to be presented to Council 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 along with sequence checks

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 October 2025.

OFFICER RECOMMENDATION — ITEM NO 10.3.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- 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 OCTOBER 2025 TALLING \$480,205.27 AS CONTAINED IN ATTACHMENT 10.3.1.3.
- RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND 10.3.1.2.

RESOLUTION OCM/25/012**MOVED: CR T LACY****SECONDED: CR O SLOAN****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 OCTOBER 2025 TOTALLING \$480,205.27 AS CONTAINED IN ATTACHMENT 10.3.1.3.**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND 10.3.1.2.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0**FOR:** CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN**AGAINST:** NIL

Detailed Credit Card Transaction - October 2025			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae-Governance & Risk Co-ordinator			
26.09.2025	Mis Maud	Mis Maud	\$ 7.95
26.09.2025	CBA Mindjet/Corel	CBA Mindjet/Corel	\$ 262.90
26.09.2025	Cbeach Murray St	Cbeach Murray St	\$ 40.24
26.09.2025	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 546.00
26.09.2025	Holiday Inn Perth CBD	Accommodation Convention Walga - Coucillor Signa Knight	\$ 2,185.76
26.09.2025	Mis Maud	Mis Maud	\$ 8.95
26.09.2025	BWC	BWC	\$ 94.50
01.10.2025	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 537.35
01.10.2025	Cocos Island Co-operative Society	Hardware Store - Workshop Consumables	\$ 50.40
01.10.2025	Shamroks Supermarket	Staff Amenities	\$ 9.00
03.10.2025	Shamroks Supermarket	Small Tools - Matches	\$ 75.00
08.10.2025	Cocos Island Co-operative Society	Hardware Store - Small Tools	\$ 22.45
08.10.2025	Cocos Island Co-operative Society	Hardware Store - Small Tools	\$ 60.55
08.10.2025	Shamroks Supermarket	Staff Amenities	\$ 42.00
09.10.2025	Cocos Island Co-operative Society	WI Supermarket School Holiday Program	\$ 62.80
10.10.2025	Cocos Asian Imports	House hold Items for House 16 WI and 31 WI	\$ 66.40
10.10.2025	Kelapa Pulu	House hold Items for House 16 WI and 31 WI	\$ 293.00
10.10.2025	Shamroks Supermarket	Staff Amenities	\$ 10.00
13.10.2025	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 1,285.20
14.10.2025	Shamroks Supermarket	Staff Amenities	\$ 50.00
14.10.2025	Shamroks Supermarket	House hold Items for House 16 WI and 31 WI	\$ 178.00
15.10.2025	Shamroks Supermarket	Conference Amenities	\$ 116.00
18.10.2025	Qantas Airways Limited	Annual Airfare for Nadya Adim	\$ 1,809.32
23.10.2025	Starlink Internet	Starlink Subscription	\$ 538.00
24.10.2025	Cocos Island Co-operative Society	Hardware Store - Items for House 31 WI	\$ 74.15
Total			\$ 8,425.92
Credit Card - David Tombs-Manager of Finance and Corporate Service			
01.10.2025	Telstra Service	Telstra	\$50.00
01.10.2025	Pulu Connect	Pulu Connect	\$50.75
02.10.2025	Teltra Prepaid	Testra Prepaid	\$39.00
09.10.2025	Shamroks Supermarkets	Groceries Supplies Shamroks	\$21.00
13.10.2025	Teltra Service	Telstra	\$50.00
22.10.2025	Shamroks Supermarkets	Groceries Supplies Shamroks	\$81.00
Total			\$291.75
Credit Card - Chief Executive Officer			
Total			\$ -
Total Credit Card Transaction for the Month Ended October 2025			\$8,717.67

Detailed Fuel Card Transactions for September 2025 (paid in October 2025)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
26.09.2025	7034301108997906	C1898	DIESEL	62.83	\$ 2.74	171.93
24.09.2025	7034303093122078	N/A	DIESEL	52.21	\$ 2.74	142.86
23.09.2025	7034301108997898	C1897	DIESEL	58.1	\$ 2.74	158.98
22.09.2025	7034303113549169	N/A	DIESEL	59.86	\$ 2.74	163.8
20.09.2025	7034301108997880	C1895	DIESEL	61.02	\$ 2.74	166.97
17.09.2025	7034303113549169	N/A	DIESEL	94.69	\$ 2.74	259.11
17.09.2025	7034303113549169	N/A	DIESEL	171.13	\$ 2.74	468.27
16.09.2025	7034303113549169	N/A	DIESEL	363.11	\$ 2.74	993.6
16.09.2025	7034303113549169	N/A	DIESEL	212.15	\$ 2.74	580.52
12.09.2025	7034301108998433	C1454	DIESEL	56.01	\$ 2.74	153.26
11.09.2025	7034303113549169	N/A	DIESEL	153.83	\$ 2.74	420.94
10.09.2025	7034301108997906	C1898	DIESEL	58.3	\$ 2.74	159.53
09.09.2025	7034301108997898	C1897	DIESEL	63.54	\$ 2.74	173.87
09.09.2025	7034303113549169	N/A	DIESEL	958.39	\$ 2.74	2622.5
09.09.2025	7034303113549169	N/A	DIESEL	191.73	\$ 2.74	524.65
09.09.2025	7034303113549169	N/A	DIESEL	181.11	\$ 2.74	495.58
03.09.2025	7034303113549169	N/A	DIESEL	88.58	\$ 2.74	242.39
01.09.2025	7034303113549169	N/A	DIESEL	141.3	\$ 2.74	386.65
Total				3027.89	\$ 2.74	8285.41

MINUTES OF THE ORDINARY MEETING OF COUNCIL

26 NOVEMBER 2025

List of Accounts Paid Under Delegated Authority for the Month of October 2025				
Chq/EFT	Date	Name	Description	
EFT11869	09/10/2025	Focus Networks	Managed Proactive Service	\$ 3,826.00
EFT11870	10/10/2025	Collector of Public Monies	Electricity Charges for-Shire Depot HI	\$ 8,010.75
EFT11871	10/10/2025	Austain Fasteners Pty Ltd	Purchase materials	\$ 1,216.72
EFT11872	10/10/2025	Boc Ltd	Container Service month 29.08.2025 to 27.09.2025	\$ 79.77
EFT11873	10/10/2025	Bunnings Group Limited	Purchase Shovel Post HoleTrojan	\$ 1,532.06
EFT11874	10/10/2025	Complete Building Supplies Wa	Purchase Roof & Gutter Silicone	\$ 760.00
EFT11875	10/10/2025	Cocos Communications And IT Pty Ltd	ISP Reimbursements Digital Infrastructure O&M	\$ 40,496.36
EFT11876	10/10/2025	Cocos Island Co-Operative Society Limited	Contract Cleaning Month August 2025	\$ 9,045.89
EFT11877	10/10/2025	Pulu Connect	Fixed Data & 4G Data:Service charge period 01.10.2025 to 31.10.2025 (David,Luluk,Ibrahim)	\$ 1,195.00
EFT11878	10/10/2025	CPM Licencing	Renewal Registration for Shire Vehicle C1355	\$ 519.15
EFT11879	10/10/2025	Dash Digital	Hosting Caretaker October 25	\$ 164.00
EFT11880	10/10/2025	Focus Networks	Monthly Subscription is per Computer Agent (Endpoint Detection & Response)	\$ 4,337.66
EFT11881	10/10/2025	Goodchild Enterprises	Purchase Lifep04 Jumpstarter	\$ 3,920.00
EFT11882	10/10/2025	Lydia Hightfield	CEO Recruitment and Selection Service	\$ 8,000.00
EFT11883	10/10/2025	Indian Ocean Group Training	Training Major Incident Medical Management 11.09.25	\$ 420.00
EFT11884	10/10/2025	J Blackwood & Son Ltd	Purchase Gun Engine	\$ 252.16
EFT11885	10/10/2025	Aindit Minkom	Taxi Fare-CEO Recruitment	\$ 247.20
EFT11886	10/10/2025	Multitwave Networks Pty Ltd	NBN Sky Muster Premium month October 2025	\$ 297.00
EFT11887	10/10/2025	Mo Sparks Electrical	Install Isolator to Ac unit 2 in Office	\$ 1,565.00
EFT11888	10/10/2025	Midland Road And Trail & Co	Purchase Tyre	\$ 1,248.00
EFT11889	10/10/2025	Natalija Vujanac	Atoll Distributors - September 2025	\$ 15.00
EFT11890	10/10/2025	William David Nielsen	Reimbursement airfares	\$ 1,505.04
EFT11891	10/10/2025	Roy Galvin & Co Pty Ltd	Purchase of material kampong mtc	\$ 5,382.00
EFT11892	10/10/2025	Source Machinery Pty Ltd	Purchase New 4ft Excavator Slasher	\$ 114,215.00
EFT11893	10/10/2025	Sprayline Innovation Spraying & Agr Solutions	Purchase Gun and Adjustable Lance Assy	\$ 86.00
EFT11894	10/10/2025	Subco Pty Ltd	Subco Service month October 2025	\$ 1,000.00
EFT11895	10/10/2025	Telstra	Telephone charges month 24.09.24.10.25	\$ 41.92
EFT11896	10/10/2025	The Good Guys	Purchase rice cooker (Bungalow Unit 1)	\$ 1,459.00
EFT11897	10/10/2025	Total Tools O'connor	Purchase Plasma Torch (Mechanic Workshop)	\$ 341.28
EFT11898	17/10/2025	Bitumen Surfacing	20L drums of emulsion and delivery to Zentner	\$ 313.46
EFT11899	17/10/2025	Boc Ltd	R020E Oxygen Industrial E&G Size	\$ 86.64
EFT11900	17/10/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract month May 2025, Shire Office - Home Island, Shire Office - West Island, Home Island Depot, Public toilet - Business Centre, Public toilet - Industrial, Public toilet - Sandy Point, Public toilet - Community Resource Centre, Public toilet - Community Pondok, Home Island Museum, Home Island Cyclone Shelter, Home Island Gym	\$ 4,245.83
EFT11901	17/10/2025	Civic Legal	Variation of Lease - Shamrocks Supermarket	\$ 8,813.50
EFT11902	17/10/2025	Fire & Safety Services Co Pty Ltd	Fire Detection and Alarm system servicing Admin building (Shire Office)	\$ 1,510.00
EFT11903	17/10/2025	Prime Packaging	Rags - Mixed Cotton 15kg	\$ 190.20
EFT11904	17/10/2025	Sweet As Makan	Councillor dinner x9 as requested	\$ 335.00
EFT11905	17/10/2025	Termites Courier Service	Purchase of items, admin and delivery to Freightshop	\$ 657.72
EFT11906	17/10/2025	Dave Tumbs	Purchase of New TV for House 16 West Island	\$ 299.00
EFT11907	22/10/2025	Australian Services Union	Payroll deductions	\$ 53.00
EFT11908	22/10/2025	Australian Taxation Office	Payroll deductions	\$ 50,905.00
EFT11909	22/10/2025	Shire of Cocos (Keeling) Islands	Disbursement MVR for August 2025	\$ 783.69
EFT11910	27/10/2025	Australian Services Union	Payroll deductions	\$ 53.00
EFT11911	27/10/2025	Australian Taxation Office	Payroll deductions	\$ 51,843.00
EFT11912	28/10/2025	Australia Post	Postage Stamps	\$ 2,053.17
EFT11913	28/10/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract month September 2025	\$ 9,122.49
EFT11914	28/10/2025	CPM Licencing	Renewal Registration for Shire Motor Vehicle-C1895	\$ 1,381.05
EFT11915	28/10/2025	E & M J Rosher Pty Ltd	Purchase materials for PC1872	\$ 828.32
EFT11916	28/10/2025	Focus Networks	Monthly Subscription FOC-HUNT-M EDR,Huntress Managed EDR	\$ 7,719.31
EFT11917	28/10/2025	Frudays Jetskis Pty Ltd	Purchase Small Tools	\$ 81.60
EFT11918	28/10/2025	Jones Lang LaSalle Pty Ltd	Office Rent month November 25	\$ 1,163.97
EFT11919	28/10/2025	Ibrahim Macrae	Reimbursement Power & Internet Bill (as per contract)	\$ 673.25
EFT11920	28/10/2025	Felix Neuweiler	Travel Allowance period 17-24.10.2025	\$ 1,140.40
EFT11921	28/10/2025	GPC Asia Pacific Pty Ltd, Trading As Repco	Purchase materials for (Mechanic Workshop)	\$ 88.65
EFT11922	28/10/2025	Roy Galvin & Co Pty Ltd	Purchase materials (Kampong Mtc)	\$ 4,495.90
EFT11923	28/10/2025	Kuranda Seyit	Accommodation for-Luke & Ritchie	\$ 2,100.00
EFT11924	28/10/2025	Totally Workwear Distribution Center	Purchase Uniform (Fisheries)	\$ 181.11
EFT11925	28/10/2025	Bob Waddell & Associates Pty Ltd	Assisting and Provide rates services 26.10.25	\$ 836.00
EFT11926	28/10/2025	Zentner Shipping Pty Ltd	Freight charge costs associated with washing Hyundai Loader HL757-9 to obtain Biosecurity release	\$ 34,242.29
EFT11927	30/10/2025	Atoli Air Conditioning	Investigate Fault Ac Unit at CEO Office	\$ 230.00
EFT11928	30/10/2025	Bureau of Meteorology	Recover electricity cost period July-30 September 2025	\$ 143.60
EFT11929	30/10/2025	Cocos Island Co-Operative Society Limited	Cleaning Contracts for Cleaning Toiletries mont September 25	\$ 389.90
EFT11930	30/10/2025	Happy Jacks KFI Pty Ltd	Cleaning House 31.16 WI	\$ 780.00
EFT11931	30/10/2025	Diverse Training Concepts	PSP40416 Certificate IV in Government Investigations June/August 2025	\$ 8,700.00
EFT11932	30/10/2025	Freightshop	Freight charges-Roof & Gutter Silicone (Complete Building)	\$ 224.75
EFT11933	30/10/2025	Frudays Jetskis Pty Ltd	Purchase Sparkplugs (Mechanic Workshop)	\$ 66.58
EFT11934	30/10/2025	Official CPM	Rent for Hse 16,31 and 56 WI month October 2025	\$ 4,652.00
EFT11935	30/10/2025	Omicom Media Group Australia Pty Ltd	CEO Recruitment-Advertisement Western Australian	\$ 4,922.04
EFT11936	30/10/2025	Sweet As Makan	Catering Special Council Meeting and Citizenship Ceremony	\$ 585.00
EFT11937	30/10/2025	Water Corporation	Water & Sewerage Charge for-Hse 56.31 and 16 WI	\$ 1,652.82
Total Eft payments				\$ 419,721.21
DD11726.1	05/10/2025	Australian Super	Superannuation contributions	\$ 1,776.85
Total Cheque Payments				\$ 1,776.85
DD11726.2	05/10/2025	GESB Super	Superannuation contributions	\$ 21.00
DD11726.3	05/10/2025	Unisuper	Payroll deductions	\$ 1,382.47
DD11726.4	05/10/2025	AXA Australia	Superannuation contributions	\$ 3,363.33
DD11726.5	05/10/2025	Aware Super	Superannuation contributions	\$ 9,682.45
DD11726.6	05/10/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11726.7	05/10/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 637.98
DD11726.8	05/10/2025	Rest Superannuation	Superannuation contributions	\$ 1,384.83
DD11726.9	05/10/2025	Australian Super	Superannuation contributions	\$ 1,602.59
DD11737.1	19/10/2025	Australian Super	Superannuation contributions	\$ 1,965.59
DD11737.2	19/10/2025	GESB Super	Superannuation contributions	\$ 100.80

DD11737.3	19/10/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11737.4	19/10/2025	AXA Australia	Superannuation contributions	\$ 3,299.66
DD11737.5	19/10/2025	Aware Super	Superannuation contributions	\$ 9,324.96
DD11737.6	19/10/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11737.7	19/10/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 640.35
DD11737.8	19/10/2025	Rest Superannuation	Superannuation contributions	\$ 1,226.39
DD11737.9	19/10/2025	Australian Super	Superannuation contributions	\$ 1,608.29
DD11749.1	15/10/2025	Viva Energy Australia Ltd	Fuel Purchase	\$ 8,285.41
DD11764.1	28/10/2025	Mastercard	See Attachment	\$ 291.75
DD11773.1	28/10/2025	Mastercard	See Attachment	\$ 8,425.92
DD11726.10	05/10/2025	Australian Super	Superannuation contributions	\$ 194.70
DD11726.11	05/10/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11737.10	19/10/2025	Australian Super	Superannuation contributions	\$ 173.91
DD11737.11	19/10/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 58,707.21
		Total Transaction for the Month of October 2025		\$ 480,205.27

10.3.2 MONTHLY FINANCIAL REPORT – OCTOBER 2025

FILE NUMBER:

AUTHOR: David Tombs, Acting Chief Executive Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - Council Finance Report - October 2025

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The period of review is the 4 months ended 31 October 2025.

(General reminder that, as the 2024/25 financial year figures have yet to be audited, 'opening figures' may change.)

Income for the year to date is:

- | | |
|----------------------|--------|
| • Operating Revenues | \$6.4m |
| • Capital Revenues | \$0.0m |
| • Total | \$6.4m |

Revenues for the year increased in October due to the receipts of the September quarter Top Level Domain (TLD) revenues (\$2m) and one of the Financial Assistance Grant (FAG) instalments (\$1.6m). Note that discussions are ongoing regarding the accounting treatment of the TLD revenues and this has caused some budget differences at the end of October.

The Income budget for the same period was \$4.2m, resulting in an overall Income budget variance of \$2.2m. Note 3 provides further analysis of this variance, which is mainly due to timing differences associated with the receipt of the \$1.6m FAG income and the TLD revenue.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$2.5m	\$3.2m	\$0.7m
Excluding Depreciation	\$2.0m	\$2.7m	\$0.3m
Depreciation	\$0.5m	\$0.5m	\$0.0m
Capital Expenditure	\$0.2m	\$0.5m	\$0.3m

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

The last 3 notes in the attached report have not been completed for October. The external contractor who has been assisting with Council's Financial Management whilst the Executive Team is short staffed has noted that these Notes are not actually part of the required reporting package and welcomes discussion as to whether this information is actually useful/required.

As a general observation it should be noted that the inclusion of 'secondary' information can often result in a shift in focus away from 'primary' information.

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 October 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.

RESOLUTION OCM/25/013

MOVED: CR A BADLU

SECONDED: CRT LACY

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

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 OCTOBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS**MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****FOR THE PERIOD ENDED 31 OCTOBER 2025*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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Note 3 Explanation of variances	6

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

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	509,516	509,516	464,848	(44,668)	(8.77%)	
Rates excluding general rates	29,800	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	1,951,786	3,433,461	1,481,675	75.91%	▲
Fees and charges	1,095,796	549,156	409,689	(139,467)	(25.40%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	74,544	75,770	1,226	1.64%	
Other revenue	3,028,000	760,500	2,005,159	1,244,659	163.66%	▲
	11,565,035	4,150,302	6,418,727	2,268,425	54.66%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(1,474,634)	(1,147,490)	327,144	22.18%	▲
Materials and contracts	(3,463,550)	(1,033,423)	(614,326)	419,097	40.55%	▲
Utility charges	(69,787)	(23,787)	(12,758)	11,029	46.37%	
Depreciation	(1,505,875)	(471,304)	(535,479)	(64,175)	(13.62%)	▼
Finance costs	(500)	(160)	0	160	100.00%	
Insurance	(190,324)	(171,960)	(88,009)	83,951	48.82%	▲
Other expenditure	(1,001,021)	(27,360)	(61,335)	(33,975)	(124.18%)	
	(10,670,267)	(3,202,628)	(2,459,397)	743,231	23.21%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	471,304	535,479	64,175	13.62%	▲
Amount attributable to operating activities	2,366,287	1,418,978	4,494,809	3,075,831	216.76%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(72,428)	(182,586)	(110,158)	(152.09%)	▼
Acquisition of infrastructure	(1,317,420)	(404,972)	(9,617)	395,355	97.63%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(477,400)	(210,182)	267,218	55.97%	
Amount attributable to investing activities	(2,298,917)	(477,400)	(210,182)	267,218	55.97%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(31,956)	44	0.14%	
	(6,359,986)	(32,000)	(31,956)	44	0.14%	
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,956)	44	0.14%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,916,917	591,835	25.45%	▲
Amount attributable to operating activities	2,366,287	1,418,978	4,494,809	3,075,831	216.76%	▲
Amount attributable to investing activities	(2,298,917)	(477,400)	(210,182)	267,218	55.97%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(31,956)	44	0.14%	
Surplus or deficit after imposition of general rates	0	3,234,660	7,169,588	3,934,928	121.65%	▲

KEY INFORMATION

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

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

SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2025

	Actual 30 June 2025	Actual as at 31 October 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	15,405,397
Trade and other receivables	4,779,545	3,090,390
Inventories	19,792	36,828
TOTAL CURRENT ASSETS	14,829,095	18,532,615
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,929,266
Infrastructure	9,792,877	9,651,770
Intangible assets	3,000	2,663
TOTAL NON-CURRENT ASSETS	36,812,049	36,486,749
TOTAL ASSETS	51,641,144	55,019,364
CURRENT LIABILITIES		
Trade and other payables	718,673	389,808
Lease liabilities	13,229	7,409
Employee related provisions	519,296	519,296
TOTAL CURRENT LIABILITIES	1,251,198	916,513
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	42,004	42,004
TOTAL NON-CURRENT LIABILITIES	47,275	47,275
TOTAL LIABILITIES	1,298,473	963,788
NET ASSETS	50,342,671	54,055,576
EQUITY		
Retained surplus	29,743,604	33,424,553
Reserve accounts	11,058,673	11,090,629
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,342,671	54,055,576

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 November 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 October 2025
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	11,017,938	10,029,758	15,405,397
Trade and other receivables	1,808,302	4,779,545	3,090,390
Inventories	12,882	19,792	36,828
Other assets	32	0	0
	12,839,154	14,829,095	18,532,615
Less: current liabilities			
Trade and other payables	(168,600)	(718,673)	(389,808)
Lease liabilities	(5,270)	(13,229)	(7,409)
Employee related provisions	(498,622)	(519,296)	(519,296)
	(672,492)	(1,251,198)	(916,513)
Net current assets	12,166,662	13,577,897	17,616,102
Less: Total adjustments to net current assets	2(b) (12,166,662)	(10,660,980)	(10,446,514)
Under Review			
Closing funding surplus / (deficit)	0	2,916,917	7,169,588

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,090,629)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer			246,618
- Synergy Error to be corrected			1,535
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	7,409
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,553
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,446,514)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 October 2025	YTD Actual 31 October 2025
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,505,875	471,304	535,479
Movement in current contract liabilities associated with restricted cash	(34,356)	0	0
Total non-cash amounts excluded from operating activities	1,471,519	471,304	535,479

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	1,481,675	75.91%	▲
<i>Timing difference : The 2nd instalment of the Finance Assistance Grant of \$1.6m was received in October, but budgeted to be received in November.</i>			
Fees and charges	(139,467)	(25.40%)	▼
<i>Timing difference : Private Works Income is \$90K lower than YTD budget. This will be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	(275,000)	(100.00%)	▼
<i>.CC income journals for the October receipt have not been completed</i>			
Other revenue	1,244,659	163.66%	▲
<i>.CC income journals for the October receipt have not been completed</i>			
Expenditure from operating activities			
Employee costs	327,144	22.18%	▲
<i>Lower expenditure to date in Public Works overheads \$130k, Private Works \$86k Governance \$79k, Training \$21k. These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review.</i>			
Materials and contracts	419,097	40.55%	▲
<i>Timing variances in in various materials and contracts including Consultants \$136K, Advertising \$17k, Waste expenses \$62k, Admin/It \$118k and off island disposal \$66k. These costs are expected to largely even out during the year.</i>			
Depreciation	(64,175)	(13.62%)	▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact.</i>			
Insurance	83,951	48.82%	▲
<i>Insurance costs to be expensed in November.</i>			
Non cash amounts excluded from operating activities	64,175	13.62%	▲
<i>Higher depreciation to YTD budget</i>			
Outflows from investing activities			
Acquisition of property, plant and equipment	(110,158)	(152.09%)	▼
<i>Timing difference : Plant acquisition was made ahead of budgeted time</i>			
Acquisition of infrastructure	395,355	97.63%	▲
<i>Timing difference : delay in Capital works</i>			
Surplus or deficit at the start of the financial year	591,835	25.45%	▲
<i>24/25 figures still being finalised. Surplus higher than budget.</i>			

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

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	4,314,768	3,600,629	7,915,397		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	7,490,000	7,490,000		CBA	4.09%	6/01/26
Total		4,314,768	11,090,629	15,405,397	0			
Comprising								
Cash and cash equivalents		4,314,768	11,090,629	15,405,397	0			
		4,314,768	11,090,629	15,405,397	0			

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	379,784	11,394	(45,750)	345,428	384,464	4,089	0	388,553
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	1,125	0	1,013,821
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	18,162	0	1,805,442
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	473	0	55,762
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,239	0	117,705
Community Reserve	541,796	16,254	0	558,050	549,043	5,840	0	554,883
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,028	0	97,627
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	5,010,530	(1,874,907)	8,853,306	6,619,253	0	0	6,619,253
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	0	0	353,500
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	31,956	0	11,090,629

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	69,928	28,145	(41,783)
Plant and equipment	1,171,288	2,500	154,442	(180,086)
Acquisition of property, plant and equipment	1,683,077	72,428	182,586	(221,870)
Infrastructure - roads	1,317,420	404,972	9,617	395,355
Acquisition of infrastructure	1,317,420	404,972	9,617	395,355
Total of PPE and Infrastructure	3,000,497	477,400	192,203	173,485
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	477,400	210,182	155,507
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	141,780	141,780
Building Reserve	511,789	0	28,145	28,145
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	118,725	0	(118,725)
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	358,675	40,257	(318,418)
Capital funding total	3,078,917	477,400	210,182	(267,218)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
	Minor Structures	301,996	0	0	0
	133470 Buildings & Minor Structures - Economic Services	209,793	69,928	0	69,928
	C368 Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
	C138 Light Industrial Sheds Home Island	0	0	803	(803)
	C267 Studio Unit Lot198 Hi	0	0	1,626	(1,626)
		0	0	0	0
Plant, Furniture and Equipment					
	C190 Projector Equipment / Screen	7,688	0	0	0
	C075 Satellite Tv Upgrade	50,000	0	0	0
	C091 Gym Equipment - Hi	15,000	0	0	0
	C062 2 X Push Mowers	10,000	2,500	0	2,500
	133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	265	(265)
Motor Vehicles					
	C213 Mini Excavator	156,250	0	0	0
	C222 Excavator Replacement	102,500	0	141,515	(141,515)
	C224 Purchase 4 Wheel Motor Bike	65,600	0	0	0
	C240 3 New Fleet Utes	153,750	0	0	0
	C241 Plant Replacement - Kubota Mower	112,750	0	0	0
	C242 Kubota Mower Wi	112,750	0	0	0
		85,000			
	C257 Replacement Of Buggies	0	0	2,776	(2,776)
	C280 Outboard Motors	0	0	9,885	(9,885)
	TOTAL PROPERTY PLANT AND EQUIPMENT	1,683,077	2,500	182,586	(180,086)
Roads					
	122210 Capital - Roads Renewal & Upgrade	1,214,920	404,972	0	404,972
	C532 Roadworks - Jalan Kembang Molok - Home Island	0	0	3,813	(3,813)
	C551 Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
	Capital Works - Other Infrastructure - Tourism And Area				
	131465 Promotion	102,500	0	0	0
	TOTAL INFRASTRUCTURE	1,317,420	404,972	9,617	395,355
Intangible Assets					
	144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
	TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
	TOTAL	3,078,917	407,472	210,182	197,290

* Excavator acquired ahead of budget

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	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 31 OCTOBER 2025

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 Jun 2025	31 Oct 2025
	\$	\$
Opening arrears previous year	140,038	245,021
Levied this year	526,206	494,648
Less - collections to date	(205,837)	(230,385)
Gross rates collectable	460,407	509,284
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	245,021	296,434
% Collected	30.9%	31.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(14,436)	60,480	32,297	148,278	468,274	694,893
Percentage	(2.1%)	8.7%	4.6%	21.3%	67.4%	
Balance per trial balance						
Rates						296,434
Trade receivables						694,893
.CC Income due in 25/26						1,549,738
Historic Waste Fees						537,502
GST receivable						9,287
Total receivables general outstanding						3,087,854

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.

OPERATING ACTIVITIES

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

7 RATE REVENUE

General rate revenue							
RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	YTD Actual		Budget	
				Rate Revenue \$	Interim Adjustment to be reversed \$	Rate Revenue \$	Total Revenue \$
Gross rental value							
General Developed	0.1051	158	3,277,040	344,253	(44,668)	344,253	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253
Business	0.1175	44	1,310,725	154,010	0	154,010	154,010
Unimproved value							
Sub-Total		212	4,641,735	509,516	(44,668)	509,516	509,516
Minimum Payment \$							
Minimum payment							
Gross rental value							
General Developed	840	3	3,540	2,520	0	2,520	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600
Business	840	27	77,030	22,680	0	22,680	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800
Gross Total		247	4,738,425	539,316	(44,668)	539,316	539,316
Concession / Waiver							0
Total general rates				539,316	(44,668)	539,316	539,316

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

OPERATING ACTIVITIES

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue				
Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	1,655,000	3,310,086	Timing Variance
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	to be corrected with Budget Review
Jobseeker / Apprenticeship Scheme Incentives	40,000	13,320	16,761	
	4,940,000	1,668,320	3,420,041	
Contributions				
Fisheries Control - Income	515,912	283,466	0	
Funding Income - Administration	26,011	0	0	
Pest Control - Income	0	0	13,420	
	541,923	283,466	13,420	
TOTALS	5,481,923	1,951,786	3,433,461	

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1979 LAND TRUST						
Revenue from operating activities						
Fees and charges	538,000	538,000	179,332	162,175	(17,157)	-11%
Other revenue	102,500	102,500	34,168	54,288	20,120	37%
	640,500	640,500	213,500	216,463	2,963	
Expenditure from operating activities						
Employee costs	(210,000)	(210,000)	(69,332)	(95,303)	(25,971)	27%
Materials and contracts	(600,000)	(600,000)	(128,996)	(130,908)	(1,912)	1%
Utility charges	(69,000)	(69,000)	(23,000)	(761)	22,239	-2922%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(566,644)	(569,645)	(3,001)	1%
Insurance expenses	(317,000)	(317,000)	(317,000)	(160,677)	156,323	-97%
	(2,896,000)	(2,896,000)	(1,104,972)	(957,294)	147,678	
Operating result	(2,255,500)	(2,255,500)	(891,472)	(740,831)	150,641	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	566,644	569,645	3,001	
Amount attributable to operating activities	(555,500)	(555,500)	(324,828)	(171,186)	153,642	

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1984 LAND TRUST						
Revenue from operating activities						
Fees and charges	152,500	152,500	50,832	20,857	(29,975)	-144%
	152,500	152,500	50,832	20,857	(29,975)	
Expenditure from operating activities						
Employee costs	(79,500)	(79,500)	(26,508)	(47,108)	(20,600)	44%
Materials and contracts	(48,000)	(48,000)	(10,832)	(26,770)	(15,938)	60%
Utility charges	(9,300)	(9,300)	(3,100)	(2,340)	760	-32%
Depreciation on non-current assets	(267,000)	(267,000)	(89,000)	(90,105)	(1,105)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(19,872)	27,628	-139%
	(451,300)	(451,300)	(176,940)	(186,195)	(9,255)	
Operating result	(298,800)	(298,800)	(126,108)	(165,338)	(39,230)	
Non-cash amounts excluded from operating activities	267,000	267,000	89,000	90,105	1,105	
Amount attributable to operating activities	(31,800)	(31,800)	(37,108)	(75,233)	(38,125)	

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

10 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Nil						0
				0	0	0

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

11 ADDITIONAL INFORMATION - FEES AND CHARGES INCOME

SHIRE				1979 Land Trust				1984 Land Trust			
Current Budget	\$	YTD Current Budget	YTD Actual	YTD Variance	Current Budget	\$	YTD Current Budget	YTD Actual	Current Budget	\$	YTD Current Budget

* To be reviewed for November report

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2025
12 ADDITIONAL INFORMATION - EMPLOYEE COSTS

SHIRE	1979 Land Trust			1984 Land Trust		
	Current Budget	YTD Current Budget	YTD Actual	Current Budget	YTD Current Budget	YTD Actual
	\$	\$	\$	\$	\$	\$

* To be reviewed for November report

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

12 ADDITIONAL INFORMATION - MATERIALS AND CONTRACTS

SHIRE	1979 Land Trust			1984 Land Trust		
	Current Budget	YTD Current Budget	YTD Actual	Current Budget	YTD Current Budget	YTD Actual

* To be reviewed for November report

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - NOVEMBER 2025

FILE NUMBER:

AUTHOR: Luluilmaknun Sloan, Coordinator Infrastructure

AUTHORISER: David Tombs, Acting 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

This report outlines key activities, progress, and issues related to infrastructure operations across the Shire during the reporting period.

RELEVANT DOCUMENTS

Nil

BACKGROUND

Rubbish Collection

Due to recent changes in flight schedules, waste collection days for Home and West Island have been temporarily revised.

This change prompted some comment and suggestions from the West Island community. We appreciate the community feedback received. Community concern appears to centre around that minimal waste will be collected in the Thursday collection on West Island.

The infrastructure team is reassessing waste collection schedules and waste operations more generally. Options under consideration include:

- Reverting to a one day per week collection – a trial of this may be utilised to assess effectiveness.
- Amendment of Transfer Station opening hours; and
- Reverting to previous schedule with operational changes to mitigate impacts to flights associated with rubbish burning.

Further updates will be provided once this assessment is complete.

Cyclone Season Preparation

A cyclone verge collection was completed at the end of October ahead of the cyclone season commencing in November. This initiative supported residents in clearing potential debris and reducing hazards.

The Shire is working in collaboration with various agencies to undertake tree pruning and debris clean-up in preparation for the upcoming cyclone season. These efforts are focused on reducing the risk of windborne hazards and ensuring the safety of public spaces, particularly around community facilities and recreational areas.

Road Maintenance

As part of the Shire's ongoing road maintenance program, road patching works have been completed during this reporting period. This includes targeted potholing repairs at:

- Beacon Heights
- Buffet Close

These works contribute to improving road safety and surface conditions for residents and service vehicles. Further assessments are underway to identify priority areas for the next phase of patching maintenance.

Resurfacing of service crossings on sections of road has also been completed following conclusion of several private works. Resurfacing ensure the integrity and longevity of the road network and restore affected areas to a safe and serviceable condition.

Building & Facility Maintenance

Housing maintenance activities have continued throughout the reporting period, with ongoing works including:

- Changing over roofing screws
- Veranda post repairs
- Plumbing repairs
- Rectifying minor structural and cosmetic issues

These works are being undertaken in preparation for incoming new tenants into Shire-managed rental housing, ensuring all properties meet safety, functionality, and comfort standards prior to occupancy.

Plant & Equipment Maintenance:

Parts for the grader have been ordered to address recent mechanical issues and ensure the machine remains operational for upcoming road maintenance tasks. Once the parts arrive, servicing will be scheduled promptly to minimise downtime and maintain continuity of works.

Technicians from Perth completed full maintenance of the Shire's Can-Am fleet during this reporting period. Technicians also provided training and advice to the Shire workshop team to assist future servicing. The servicing ensures that all vehicles are in optimal condition for operational demands. This proactive maintenance supports reliability, safety, and continued service delivery across both islands.

A new outboard motor for the Shire's work vessel has arrived and been successfully fitted. With this upgrade, the vessel is now fully operational and able to resume full service to Direction Island. This enhancement ensures reliable marine transport and supports ongoing maintenance and service delivery to outlying areas.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The infrastructure team has continued to deliver a wide range of essential services and maintenance activities across the Shire during this reporting period. From road patching and housing repairs to cyclone preparedness and fleet servicing, each initiative reflects our commitment to maintaining safe, functional, and resilient community assets.

Looking ahead, we remain focused on completing scheduled works including Home Island repaving and waste collection review, while responding to seasonal demands and community feedback. We appreciate the ongoing support from Council and the community as we work collaboratively to meet operational goals and uphold service standards.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT FOR NOVEMBER 2025.

RESOLUTION OCM/25/014**MOVED: CR A BADLU****SECONDED: CR O SLOAN****THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT FOR NOVEMBER 2025.****THE MOTION WAS PUT AND DECLARED CARRIED 5/0****FOR:** CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN**AGAINST:** NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - NOVEMBER 2025

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.5.1.1 - HI Museum Lighting
- 10.5.1.2 - Nek Callum's Rudder work
- 10.5.1.3 - Museum Updates - Tim & Ali - Wayang Kulit
- 10.5.1.4 - Cricket WA - Jesse Liddle
- 10.5.1.5 - Gymnastic - Jess Cansdale

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 November 2025.

COMMUNITY DEVELOPMENT COORDINATOR

Nadya is on Annual Leave and will be returning on the 28th of November. Niamh is currently Acting Community Development Coordinator.

Business Improvement Grant:

The Business Improvement Grant, round 2 is open for applications and will be closing on Monday 1st December 2025. A maximum grant of \$3000.00 will be available for eligible applicants for approved projects.

Seniors Week Morning Tea:

To show our respects to Thiyah and her family, we rescheduled our Seniors Week morning tea activity. We will look at rescheduling this for late January when the Seniors return from break.

YOUTH AND RECREATION OFFICER

Sports Visit – Cricket & Gymnastic:

The Sports Visit to the Cocos Islands, Cricket and Gymnastics sessions for both the school and community were very successful. The school sessions saw high participation and clear improvement in skills, confidence and teamwork. Community sessions attracted regular attendees of different ages, helping build social connections and promote physical health. Overall, both sports were enjoyed by many on both Home and West Island.

Anita Mocksen is currently on Annual Leave from 17th November to 28th November 2025.

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE:

Projects:

- 200 Years of Cocos
- Garland Magazine
- Jukong Restoration Project
- Museum
- MMAPSS Grant – Museum Updates

200 Years of Cocos:

- Larissa Heald-West (CKITA Marketing Manager) has brought to Niamh's attention that 2026 will be 200 years since the settlement of the Cocos Islands.
- With this significant milestone on the horizon, Community Development may begin to look into organising a celebration for July 2026, ideally in collaboration with Tourism and perhaps the CRC.
- Historical Information provided by Larissa, for those interested
 - o Captain Ross arrived in December 1825 (aboard the *Borneo*), and named Horsburgh and Direction island at that time. He discovered there was ample water on Horsburgh, but not DI, and planted some seeds he'd brought from Sumatra on Horsb. Island. He left Cocos on 10 December 1825 and in the presence of his crew he "took possession of the private rights to their soil" and announced his intention of settling there. The *Hippomenes* (Alexander Hare) sailed and reached Cocos in July 1826 – he had with him 32 men, 23 women and some children (slaves). Most were from the East Indies, with a few from New Guinea and Mozambique. John Clunies-Ross (on the *Borneo*), with his wife Elizabeth and their 4 children, his mother-in-law, a maidservant, an apprentice, a Portuguese cook, and 11 British seamen and apprentices arrived on Cocos "as the sun was setting on 15th February 1827, the masthead observer called out that he could sight the islands. Captain Ross thereupon sailed directly towards them, to come in the northern entrance in darkness. He dropped anchor in the lagoon at about 11 o'clock that night". "At daybreak the following morning, a boat came out from Direction Island.

Ross was astounded that its occupants were nothing to do with Alexander Hare. They were the crew of the brig, *Sir Francis Nicholas Burton*, which had been wrecked on the south-western corner of the atoll. They were now camped on Direction Island. They pointed to a small island on the eastern side of the lagoon. There Ross could make out the roofs of a settlement amongst the trees.”

Garland Magazine:

- Garland Magazine will be publishing an article written by Niamh about the Batik Revival Project. The article will be available publicly from 2nd December.
- In speak with the editor, Kevin, Niamh requested to write an article about the Jukong Restoration Project. This idea has been well received and will be included in a future edition of Garland.

Jukong Restoration Project:

- Since returning to work, Nek Callum has been working on fabricating some rudders for the completed boats.
- Nek Callum will be going on leave again on Monday 24th for medical.
- Nek Su has agreed to investigate the metalworking elements for the Jukongs. He will return to us when he is ready to begin.

Museum:

- Tim Eastwood and his colleague Ali MacGregor visited Cocos 21st to 28th of October
- During their visit, they made many adjustments in the Museum including photographing, storing and cleaning the Wayang Kulit puppets. Majority of the puppets have been put into storage; however, they worked through displaying 5 puppets in the showcase that faces the entry door. These look beautiful and are worth checking out in their new home.

MMAPSS Grant – Museum Updates:

- Working with Tim to organise lighting fixtures.
- Current lighting plan with Mo, he will provide an installation quote shortly which will allow us to purchase the lighting tracks and several fittings.

STRATEGIC IMPLICATIONS

Theme

S Social

Goal

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

Strategy

- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)
- S3.3 Support and encourage local community groups to deliver youth events and programs
- S4.2 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation. Annual community event supporting integration and inter-island participation include – Australia Day, Act of Self Determination Day, RU Ok Day.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	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)

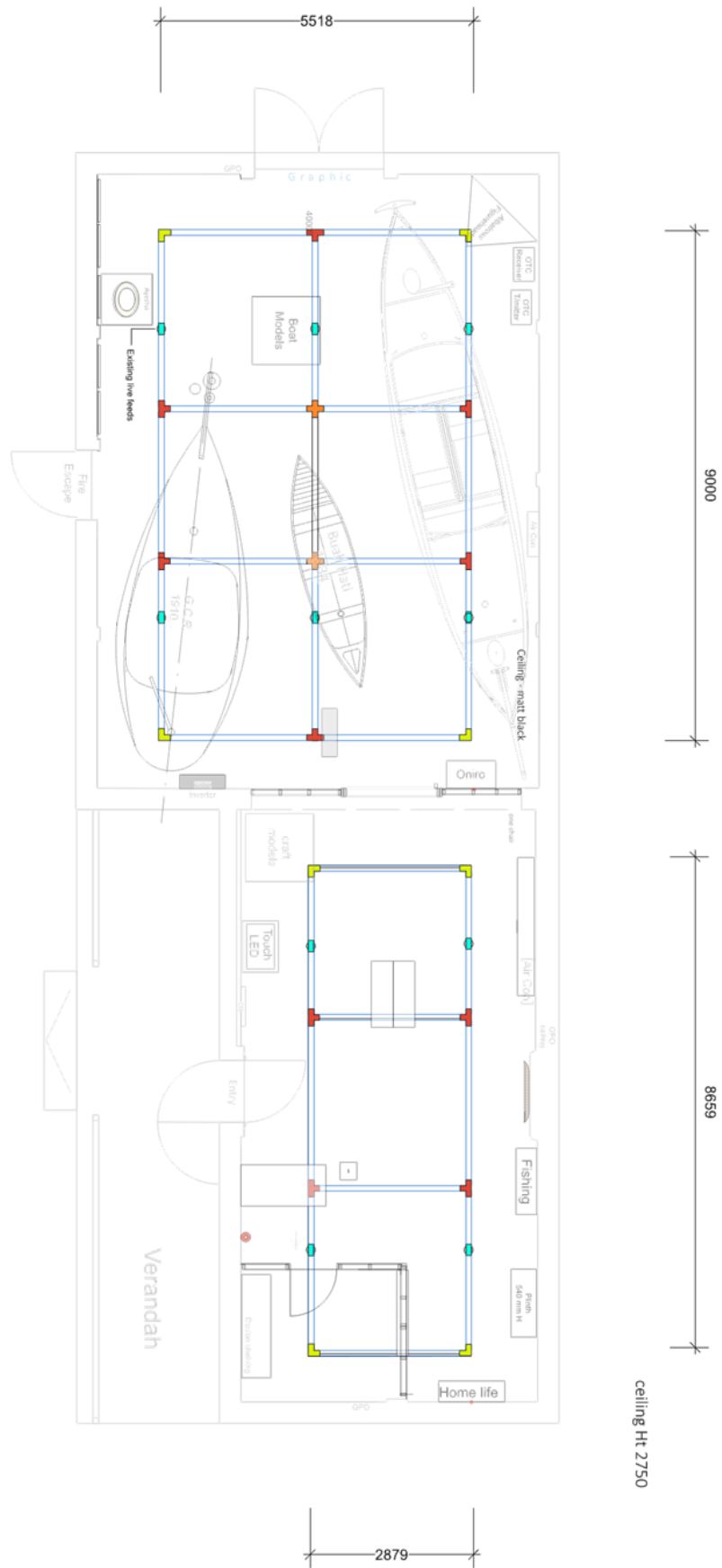
VOTING REQUIREMENT

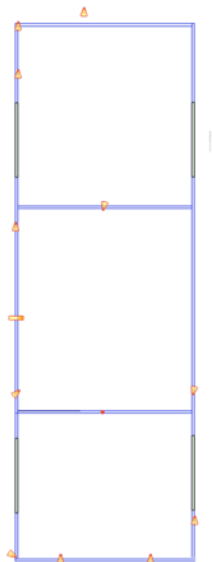
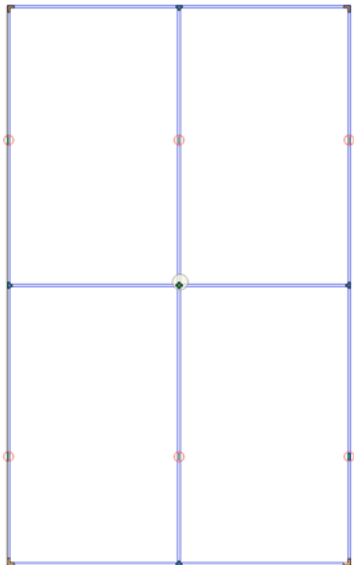
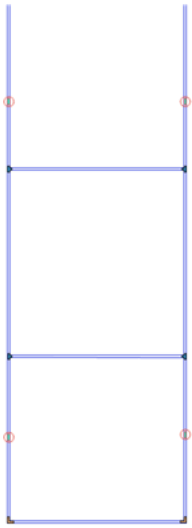
Simple Majority

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 NOVEMBER 2025.

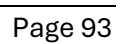
RESOLUTION OCM/25/015**MOVED: CR A BADLU****SECONDED: CR O SLOAN****THAT COUNCIL, BY SIMPLE MAJORITY, NOTE AND RECEIVE THE SHIRE'S COMMUNITY DEVELOPMENT COORDINATOR'S MONTHLY UPDATE FOR NOVEMBER 2025.****THE MOTION WAS PUT AND DECLARED CARRIED 5/0****FOR:** CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN**AGAINST:** NIL





10 x 3m lengths

Total area = ~150 m²
Check all dimensions on site.
Ceiling Height = 2670











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**RESOLUTION OCM/25/016****MOVED: CRT LACY****SECONDED: CR A BADLU**

THAT COUNCIL CONSIDERS THE CONFIDENTIAL REPORT(S) LISTED BELOW IN A MEETING CLOSED TO THE PUBLIC IN ACCORDANCE WITH SECTION 275 OF *THE LOCAL GOVERNMENT ACT 1995*:

14.1 ENIC .CC TLD QUARTERLY REPORT Q3 2025

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - ((E)) OF *THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

14.2 UNPAID COMMONWEALTH WASTE MANAGEMENT FEES AND RATES

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - ((E)) OF *THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

14.3 CONFIDENTIAL – PART LOT 220 MAHOON ROAD, WEST ISLAND

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - ((A)), ((B)) AND ((E)) OF *THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER AFFECTING AN EMPLOYEE OR EMPLOYEES), (THE PERSONAL

AFFAIRS OF ANY PERSON) AND (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

- (I) A TRADE SECRET; OR**
- (II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR**
- (III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS MINKOM, BADLU, KNIGHT, LACY, SLOAN

AGAINST: NIL

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

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

Nil

17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil

17 CLOSE OF MEETING

The Presiding member declared the meeting closed at 5:33pm.

These minutes were confirmed at a meeting on

SIGNED this day of 2025

as a true record of proceedings.

PRESIDING MEMBER

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

9 DECLARATION OF INTEREST

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.2 GOVERNANCE, RISK AND PLANNING

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 SCHEDULE OF ACCOUNTS PAID - NOVEMBER 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.1.1. Fuel Transaction
- 10.3.1.2. List of Accounts November 2025
- 10.3.1.3. Credit Card Transaction

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 November 2025, as required by the Local Government (Financial Management) Regulations 1996.

BACKGROUND

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

COMMENTS

The following table summarises the payments for the period by payment type, with further details of the accounts paid contained within attachment 10.3.1.2.

Payment Type	Amount (\$)
EFT- #11938-#12011	\$487,665.05
Cheque #11785-#11786	\$6,354.45
Direct Payments	\$82,074.69
Total	\$576,094.19

Contained within attachment 10.3.1.1 and 10.3.1.3 is a detailed transaction listing of payments, including credit card expenditure and fuel card expenditure as per the Summary table above.

Note that the payment of \$146k to Watercorp includes \$112k that related to balances owing by Kampong residents to Watercorp at 30 June 2025 that, due to new billing arrangements, are now legally the liability of the Shire to collect.

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence likelihood) x	Mitigation Action

Financial	That payments are for unauthorised purposes and/or excessive	Moderate (6)	Payments require delegated approval and are reported to Council monthly for review
Reputation	The accounts paid report is open to public review.	Low (3)	Procedures in place to ensure all expenditure is justifiable.
Compliance	The report is to be presented to Council 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 along with sequence checks

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 November 2025.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- 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 NOVEMBER 2025 TOTALLING \$576,094.19 AS CONTAINED IN ATTACHMENT 10.3.1.2**
- RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD NOVEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND 10.3.1.3**

Detailed Fuel Card Transactions for October 2025 (November 2025)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
29.10.2025	7034303113549169	N/A	DIESEL	90.05	\$ 2.73	\$ 245.59
29.10.2025	7034303113549169	N/A	DIESEL	130.01	\$ 2.73	\$ 354.57
28.10.2025	7034301108997898	C1897	DIESEL	60.06	\$ 2.73	\$ 163.80
22.10.2025	7034303113549169	N/A	UNLEADED 95	82.03	\$ 2.68	\$ 219.99
22.10.2025	7034303113549169	N/A	DIESEL	500	\$ 2.73	\$ 1,363.64
21.10.2025	7034301108997906	C1898	DIESEL	63.36	\$ 2.73	\$ 172.80
19.10.2025	7034303093122078	N/A	DIESEL	50.71	\$ 2.73	\$ 138.30
16.10.2025	7034301108997880	C1895	DIESEL	59.3	\$ 2.73	\$ 161.73
15.10.2025	7034303113549169	N/A	DIESEL	94.36	\$ 2.73	\$ 257.35
14.10.2025	7034303113549169	N/A	DIESEL	56.7	\$ 2.73	\$ 154.64
13.10.2025	7034301108998433	C1454	DIESEL	50.01	\$ 2.73	\$ 136.39
13.10.2025	7034303113549169	N/A	DIESEL	481.12	\$ 2.73	\$ 1,312.15
10.10.2025	7034301108997898	C1897	DIESEL	62.79	\$ 2.73	\$ 171.25
09.10.2025	7034303113549169	N/A	UNLEADED 95	40.24	\$ 2.68	\$ 107.92
09.10.2025	7034301108997906	C1898	DIESEL	63.2	\$ 2.73	\$ 172.36
02.10.2025	7034303113549169	N/A	DIESEL	177.55	\$ 2.73	\$ 484.23
01.10.2025	7034301108997898	C1897	DIESEL	58.7	\$ 2.73	\$ 160.09
01.10.2025	7034303113549169	N/A	DIESEL	87.67	\$ 2.73	\$ 239.10
01.10.2025	7034303113549169	N/A	DIESEL	500.03	\$ 2.73	\$ 1,363.72
Total				2707.89	\$ 2.73	\$ 7,379.62

List of Accounts Paid Under Delegated Authority for the Month of November 2025				
Chq/EFT	Date	Name	Description	Amount
11785	12/11/2025	State Revenue Department	Disbursement MVR For September 2025	\$ 4,656.85
11786	27/11/2025	State Revenue Department	Disbursement MVR For October 2025	\$ 1,697.60
		Total Cheque Payments		\$ 6,354.45
EFT11938	06/11/2025	Azah Badlu	Councillor Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11939	06/11/2025	Focus Networks	Monthly Subscription is per Computer	\$ 4,078.31
EFT11940	06/11/2025	Levi John Fowler	Councillors Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11941	06/11/2025	Jeannette Marie Young	Councillors Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11942	06/11/2025	Signa Knight	Councillors Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11943	06/11/2025	Tony Lacy	Councillors Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11944	06/11/2025	Mhd Isa Minkom	President Setting Fees Sept'25-Mar'25	\$ 7,250.00
EFT11945	06/11/2025	David Nielsen	Reimbursement Flight	\$ 3,968.84
EFT11946	06/11/2025	Osman Sloan	Councillors Setting Fees Sept'25-Mar'25	\$ 3,625.00
EFT11947	06/11/2025	Telstra	Telephone Charges month 24/10-24/11/25	\$ 39.34
EFT11948	12/11/2025	Collector of Public Monies	Electricity charges for-Shire Incinerator Shed	\$ 133.00
EFT11949	12/11/2025	Awliyah Ashari	Atoll Distributors for October 2025	\$ 100.00
EFT11950	12/11/2025	B.M Refrigeration	Check/Remove and install 3 new Airconditionings	\$ 11,202.00
EFT11951	12/11/2025	Mazuwansha Bentley	Reimbursement airfare ticket	\$ 1,802.12
EFT11952	12/11/2025	Boc Ltd	Container Service month 28.09.25-28.10.25 (Oxygen Indust	\$ 82.43
EFT11953	12/11/2025	Cocos (Keeling) Islands Tourism Association Inc.	Museum Management & Services	\$ 3,506.72
EFT11954	12/11/2025	John Clunies-Ross	Refund Nomination Fee Election 25/26	\$ 100.00
EFT11955	12/11/2025	Cocos Club Inc	Donation New Year's Eve Firework Shire's Contribution	\$ 2,000.00
EFT11956	12/11/2025	Pulu Connect	Service:Fixed Data,Corporate LAN & 4G month November 25	\$ 775.00
EFT11957	12/11/2025	CPM Licencing	Renewal Registration Shire motor C1608	\$ 2,361.40
EFT11958	12/11/2025	Dynapac Cea	Purchase Service Kit	\$ 873.35
EFT11959	12/11/2025	Department of Transport	Disbursement MVR for September 2025	\$ 15,420.85
EFT11960	12/11/2025	Zaitu Feyrel	Jokong Restorer for month October 2025	\$ 600.00
EFT11961	12/11/2025	Levi John Fowler	Refund Nomination Fee Election for 25/26	\$ 100.00
EFT11962	12/11/2025	Freightshop	Freight charge for-Parts (E&MJ Rosher)	\$ 384.88
EFT11963	12/11/2025	Xavier Hart	Atoll Distributors month October 25	\$ 60.00
EFT11964	12/11/2025	Jamil Ibram	Reimbursement airfares ticket	\$ 1,256.62
EFT11965	12/11/2025	Indian Ocean Group Training	Coxwain Grade 1 Near Coastal (Cert II to maritime Operations)	\$ 4,020.00
EFT11966	12/11/2025	Jeannette Marie Young	Refund Nomination Fee Election for 25/26	\$ 100.00
EFT11967	12/11/2025	Signa Knight	Refund Nomination Fee Election for 25/26	\$ 100.00
EFT11968	12/11/2025	Tony Lacy	Refund Nomination Fee Election for 25/26	\$ 100.00
EFT11969	12/11/2025	Ibrahim Macrae	Reimbursement Power bill (as per contract)	\$ 432.50
EFT11970	12/11/2025	Adirah Qaisarah Mhd Isa	Atoll Distributors for October 2025	\$ 50.00
EFT11971	12/11/2025	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month November 25	\$ 297.00
EFT11972	12/11/2025	Mo Sparks Electrical	RCD Testing all Residential Properties-Annually	\$ 15,190.00
EFT11973	12/11/2025	Natalija Vujanic	Atoll Distributors for October 2025	\$ 45.00
EFT11974	12/11/2025	Official CPM	Rent for Hse 16,56 & 31 WI month November 2025	\$ 4,652.00
EFT11975	12/11/2025	Office National Canning Vale	Purchase Stationery	\$ 141.78
EFT11976	12/11/2025	Sweet As Makan	Catering Ordinary Councillors Meeting 29.10.25	\$ 280.00
EFT11977	12/11/2025	STIHL Shop	Purchase Small Tools	\$ 174.61
EFT11978	12/11/2025	Insurance Commission of Western Australia	Disbursement MVR For September 2025	\$ 13,902.66
EFT11979	12/11/2025	Total Tools O'connor	Purchase Tool Rivet	\$ 810.45
EFT11980	12/11/2025	Water Corporation	Water & Sewerage Service Charges for-Lot 254,216,217,218 & Shed 3	\$ 207.05
EFT11981	12/11/2025	Bob Waddell & Associates Pty Ltd	Assistance provided rates services 31.10.2025	\$ 792.00
EFT11982	12/11/2025	Zentner Shipping Pty Ltd	Freight charges Voyage # ASC Lotti AL2504NB month October 25	\$ 47,163.50
EFT11983	17/11/2025	Water Corporation	Kampong Water Charges Including \$112K Outstanding at 30 June	\$ 146,737.29
EFT11984	27/11/2025	Accwest Pty Ltd	Contractor Travel & Professional Service Fee	\$ 15,067.67
EFT11985	27/11/2025	Collector of Public Monies	Electricity Charges for-Shire Depot Shed HI	\$ 8,962.40
EFT11986	27/11/2025	Australia Post	Postage Stamps	\$ 815.65
EFT11987	27/11/2025	B.M Refrigeration	Check/Installed new a/c (Shire Rental SAM are kitchen)	\$ 3,743.00
EFT11988	27/11/2025	Complete Building Supplies Wa	Purchase materials (Road mtc)	\$ 2,961.00
EFT11989	27/11/2025	Cocos Island Co-Operative Society Limited	Ferry tickets Multi-Rider	\$ 2,000.00
EFT11990	27/11/2025	Civic Legal	Sundry Legal Fees	\$ 12,562.60
EFT11991	27/11/2025	CPM Licencing	Renewal Registration for Shire vehicle	\$ 79.80

EFT11992	27/11/2025	Dash Digital	Hostig Caretaker-November 2025	\$ 164.00
EFT11993	27/11/2025	David Gray & Co Pty Ltd	Purchase Glyphosati	\$ 2,014.80
EFT11994	27/11/2025	Department Of Mines, Industry Regulation And Safety	Building Services Levy month 01.12.2024-31.07.2025	\$ 409.70
EFT11995	27/11/2025	Department of Transport	Disbursement MVR For October 2025	\$ 13,212.05
EFT11996	27/11/2025	Zaitu Feyrel	Jukong Restorer month November	\$ 960.00
EFT11997	27/11/2025	Focus Networks	Computer Replacement (Stage 2)	\$ 24,495.04
EFT11998	27/11/2025	Fire & Safety Services Co Pty Ltd	Fire Detection & Fire Indicator Panel	\$ 6,803.00
EFT11999	27/11/2025	Gforce Printing	Purchase Registration /hire Stickers	\$ 1,810.00
EFT12000	27/11/2025	IT Vision	SynergySoft Update	\$ 1,290.00
EFT12001	27/11/2025	Jones Lang LaSalle Pty Ltd	Office Rent month December 2025	\$ 1,215.80
EFT12002	27/11/2025	Moore Australia (WA) Pty Ltd	Audit of Shire Trust Financial Statements	\$ 23,870.00
EFT12003	27/11/2025	Office National Canning Vale	Purchase stationery	\$ 3,942.64
EFT12004	27/11/2025	Lululimakun Sloan	Reimbursement Power,Wifi, & Phone bill	\$ 827.30
EFT12005	27/11/2025	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007) 100Mbps month November 2025	\$ 1,000.00
EFT12006	27/11/2025	Territories Courier Service	Purchase materials (Bungalow-101/H102)	\$ 459.77
EFT12007	27/11/2025	Telstra	Mobile charge for Phone Satellite	\$ 15.00
EFT12008	27/11/2025	Insurance Commission of Western Australia	Disbursement MVR For October 2025	\$ 14,126.82
EFT12009	27/11/2025	Water Corporation	Water & Sewerage charges for Several Properties	\$ 6,168.32
EFT12010	27/11/2025	William Buck Audit (wa) Pty Ltd	Professional Services Rendere Year Ended June 2025	\$ 4,851.00
EFT12011	27/11/2025	Zentner Shipping Pty Ltd	Cost associated with washing Hyundai Loader to obtain biosecurity release	\$ 20,796.99
		Total Eft payments		\$ 487,665.05
DD11766.1	02/11/2025	Australian Super	Superannuation contributions	\$ 1,906.90
DD11766.2	02/11/2025	GESB Super	Superannuation contributions	\$ 369.60
DD11766.3	02/11/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11766.4	02/11/2025	AXA Australia	Superannuation contributions	\$ 3,449.08
DD11766.5	02/11/2025	Aware Super	Superannuation contributions	\$ 9,052.60
DD11766.6	02/11/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11766.7	02/11/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 712.11
DD11766.8	02/11/2025	Rest Superannuation	Superannuation contributions	\$ 1,147.73
DD11766.9	02/11/2025	Australian Super	Superannuation contributions	\$ 1,617.18
DD11786.1	14/11/2025	Viva Energy Australia Ltd	Fuel Purchased	\$ 7,379.62
DD11789.1	16/11/2025	Australian Super	Superannuation contributions	\$ 1,988.38
DD11789.2	16/11/2025	GESB Super	Superannuation contributions	\$ 16.80
DD11789.3	16/11/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11789.4	16/11/2025	AXA Australia	Superannuation contributions	\$ 3,349.26
DD11789.5	16/11/2025	Aware Super	Superannuation contributions	\$ 9,262.79
DD11789.6	16/11/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11789.7	16/11/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 193.49
DD11789.8	16/11/2025	Rest Superannuation	Superannuation contributions	\$ 969.46
DD11789.9	16/11/2025	Australian Super	Superannuation contributions	\$ 1,860.40
DD11803.1	30/11/2025	Australian Super	Superannuation contributions	\$ 1,791.56
DD11803.2	30/11/2025	GESB Super	Superannuation contributions	\$ 33.60
DD11803.3	30/11/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11803.4	30/11/2025	AXA Australia	Superannuation contributions	\$ 3,432.96
DD11803.5	30/11/2025	Aware Super	Superannuation contributions	\$ 9,179.40
DD11803.6	30/11/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11803.7	30/11/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 637.48
DD11803.8	30/11/2025	Rest Superannuation	Superannuation contributions	\$ 1,252.67
DD11803.9	30/11/2025	Australian Super	Superannuation contributions	\$ 1,710.72
DD11807.1	27/11/2025	Mastercard	See Attachment	\$ 3,978.08
DD11816.1	27/11/2025	Mastercard	See Attachment	\$ 6,214.13
DD11766.10	02/11/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11766.11	02/11/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11789.10	16/11/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11789.11	16/11/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11803.10	30/11/2025	Australian Super	Superannuation contributions	\$ 86.41
DD11803.11	30/11/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 82,074.69
		Total Transaction for the Month of November 2025		\$ 576,094.19

Detailed Credit Card Transaction - November 2025			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
08.10.2025	Post Cocos Keeling Island Home Island	Citizenship Ceremony Documents	\$ 11.05
29.10.2025	Cocos Island Co-operative Society	Fuel C1915	\$ 66.71
31.10.2025	Cocos Island Co-operative Society	Membership Renewal - cocos (Keeling) Island Tourism	\$ 254.63
05.11.2025	Qantas Airways Limited	Qantas - Annual Airfare Entitlement for Alim Awlan	\$ 4,894.92
06.11.2025	Qantas Airways Limited	Qantas - Flight Change - Nadya Adim	\$ 85.00
07.11.2025	Qantas Airways Limited	Qantas - Annual Airfare Entitlement for Sofiya Andil	\$ 3,895.32
07.11.2025	Sharnicks Supermarket	Sharnicks - Staff Essentials	\$ 10.00
08.11.2025	Sharnicks Supermarket	Sharnicks - Staff Essentials	\$ 10.00
17.11.2025	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 21.20
18.11.2025	Cocos Island Co-operative Society	Staff Amenities	\$ 39.50
21.11.2025	Cocos Island Co-operative Society	Hardware Store - Fuel	\$ 1,368.80
21.11.2025	Starlink Restaurant	Sharnicks - Councillors Training	\$ 78.00
23.11.2025	Starlink Internet	Starlink Subscription	\$ 538.00
	Total		\$ 6,214.13
Credit Card - David Tombs - Manager of Finance and Corporate Service			
30.10.2025	Telstra Prepaid	Telstra Prepaid	\$39.00
05.11.2025	Cocos Island Co-operative Society	Fuel Purchase	\$1,267.10
05.11.2025	Cocos Island Co-operative Society	Fuel Purchase	\$2,212.00
05.11.2025	Cocos Island Co-operative Society	Fuel Purchase	\$652.32
06.11.2025	Sharnicks Supermarket	Seniors Week Supplies	\$30.00
10.11.2025	Cocos Island Co-operative Society	Vehicle Registration	\$289.40
11.11.2025	Int CHETRAD ACC/TS ENDS, HILTON KE INES/UBR	Professional Subscription	\$1,977.48
11.11.2025	Int Transaction Fee	Professional Subscription	\$26.94
11.11.2025	Pulu Connect	Pulu Connect Service	\$50.75
12.11.2025	Cocos Island Co-operative Society	Supplies - Event for Seniors Week	\$234.41
26.11.2025	Telstra Service	Telstra Prepaid	\$50.00
29.11.2025	Cocos Island Co-operative Society	Hardware Supplies	\$20.00
29.11.2025	Cocos Island Co-operative Society	Hardware Supplies	\$6.45
	Total		\$5,976.08
Credit Card - Chief Executive Officer			
	Total		\$
Total Credit Card Transaction for the Month Ended November 2025			\$18,192.21

10.3.2 MONTHLY FINANCIAL REPORT – NOVEMBER 2025

FILE NUMBER:

AUTHOR: David Tombs, Acting Chief Executive Officer

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1. Monthly Financial Report - November 2025

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The period of review is the 5 months ended 30 November 2025.

(General reminder that, as the 2024/25 financial year figures have yet to be audited, 'opening figures' may change.)

Income for the year to date is:

- | | |
|----------------------|--------|
| • Operating Revenues | \$6.1m |
| • Capital Revenues | \$0.0m |
| • Total | \$6.1m |

The Income budget for the same period was \$5.9m, resulting in an overall Income budget variance of \$0.1m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$3.2m	\$4.1m	\$0.9m
Excluding Depreciation	\$2.6m	\$3.4m	\$0.8m
Depreciation	\$0.6m	\$0.7m	\$0.1m
Capital Expenditure	\$0.2m	\$0.7m	\$0.5m

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 30 November 2025, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 30 NOVEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.2.1.**

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

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 30 NOVEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF (COCOS) KEELING ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	509,516	509,516	460,546	(48,970)	(9.61%)	
Rates excluding general rates	29,800	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,610,116	3,450,597	(159,519)	(4.42%)	
Fees and charges	1,095,796	616,116	464,614	(151,502)	(24.59%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	127,707	173,418	45,711	35.79%	
Other revenue	3,028,000	760,500	1,472,214	711,714	93.59%	▲
	11,565,035	5,928,755	6,051,189	122,434	2.07%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(1,963,955)	(1,446,142)	517,813	26.37%	▲
Materials and contracts	(3,463,550)	(1,288,008)	(746,584)	541,424	42.04%	▲
Utility charges	(69,787)	(24,220)	(143,859)	(119,639)	(493.97%)	▼
Depreciation	(1,505,875)	(589,130)	(663,874)	(74,744)	(12.69%)	▼
Finance costs	(500)	(200)	0	200	100.00%	
Insurance	(190,324)	(171,960)	(88,009)	83,951	48.82%	▲
Other expenditure	(1,001,021)	(68,450)	(61,413)	7,037	10.28%	
	(10,670,267)	(4,105,923)	(3,149,881)	956,042	23.28%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	589,130	663,874	74,744	12.69%	▲
Amount attributable to operating activities	2,366,287	2,411,962	3,565,182	1,153,220	47.81%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(189,910)	(183,296)	6,614	3.48%	
Acquisition of infrastructure	(1,317,420)	(506,215)	(9,617)	496,598	98.10%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(696,125)	(210,892)	485,233	69.70%	
Amount attributable to investing activities	(2,298,917)	(696,125)	(210,892)	485,233	69.70%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(32,000)	(118,436)	(86,436)	(270.11%)	
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,853,574	528,492	22.73%	▲
Amount attributable to operating activities	2,366,287	2,411,962	3,565,182	1,153,220	47.81%	▲
Amount attributable to investing activities	(2,298,917)	(696,125)	(210,892)	485,233	69.70%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
Surplus or deficit after imposition of general rates	0	4,008,919	6,089,428	2,080,509	51.90%	▲

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 NOVEMBER 2025

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	14,920,062
Trade and other receivables	4,824,168	2,596,701
Inventories	19,792	42,120
TOTAL CURRENT ASSETS	14,873,718	17,558,883
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,838,412
Infrastructure	9,792,877	9,615,021
Intangible assets	3,000	2,581
TOTAL NON-CURRENT ASSETS	36,812,049	36,359,064
TOTAL ASSETS	51,685,767	53,917,947
CURRENT LIABILITIES		
Trade and other payables	715,593	356,837
Contract liabilities	117,991	117,991
Lease liabilities	13,229	6,193
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	993,372
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	1,062,495
NET ASSETS	50,257,480	52,855,452
EQUITY		
Retained surplus	29,658,413	32,137,949
Reserve accounts	11,058,673	11,177,109
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,257,480	52,855,452

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 NOVEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 December 2025

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 NOVEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	30 November 2025
Current assets	\$	\$	\$
Cash and cash equivalents	11,017,938	10,029,758	14,920,062
Trade and other receivables	1,808,302	4,824,168	2,596,701
Inventories	12,882	19,792	42,120
Other assets	32	0	0
	12,839,154	14,873,718	17,558,883
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(356,837)
Contract liabilities	0	(117,991)	(117,991)
Lease liabilities	(5,270)	(13,229)	(6,193)
Employee related provisions	(498,622)	(512,351)	(512,351)
	(672,492)	(1,359,164)	(993,372)
Net current assets	12,166,662	13,514,554	16,565,511
Less: Total adjustments to net current assets	2(b) (12,166,662)	(10,660,980)	(10,476,083)
Under Review			
Closing funding surplus / (deficit)	0	2,853,574	6,089,428

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	0	303,334
- Synergy Error to be corrected	0	0	2,918
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	6,193
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,476,083)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 November 2025	30 November 2025
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,505,875	589,130	663,874
Movement in current contract liabilities associated with restricted cash	(34,356)	0	0
Total non-cash amounts excluded from operating activities	1,471,519	589,130	663,874

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 NOVEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(151,502)	(24.59%)	▼
<i>Private Works Income is \$103K lower than YTD budget. This will largely be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	(275,000)	(100.00%)	▼
<i>Journal required to fix this up: income has been received but recorded in a different account (see item below)</i>			
Other revenue	711,714	93.59%	▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level) to be adjusted with Non-Current Debtor. To be reviewed during the budget review.</i>			
Expenditure from operating activities			
Employee costs	517,813	26.37%	▲
<i>These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review.</i>			
Materials and contracts	541,424	42.04%	▲
<i>Mix of timing differences and budget savings. To be reviewed as part of budget review.</i>			
Utility charges	(119,639)	(493.97%)	▼
<i>Water Corp charges to be oncharged to Kampong tenants - under review.</i>			
Depreciation	(74,744)	(12.69%)	▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact. To be assessed and corrected with the budget review.</i>			
Insurance	83,951	48.82%	▲
<i>Insurance costs to be expensed in December.</i>			
Non cash amounts excluded from operating activities	74,744	12.69%	▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact. To be assessed and corrected with the budget review.</i>			
Outflows from investing activities			
Acquisition of infrastructure	496,598	98.10%	▲
<i>Timing difference : delay in Capital works</i>			
Outflows from financing activities			
Transfer to reserves	(86,436)	(270.11%)	▼
<i>Higher Interest received than YTD budget. This will be assessed with the budget review.</i>			
Surplus or deficit at the start of the financial year	528,492	22.73%	▲
<i>24/25 figures still being finalised. Surplus higher than budget.</i>			

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	3,742,953	3,600,632	7,343,585		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	7,576,477	7,576,477		CBA	4.09%	6/01/26
Total		3,742,953	11,177,109	14,920,062	0			
Comprising								
Cash and cash equivalents		3,742,953	11,177,109	14,920,062	0			
		3,742,953	11,177,109	14,920,062	0			

KEY INFORMATION

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

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

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	379,784	11,394	(45,750)	345,428	384,464	4,118	0	388,582
Plant Reserve	1,045,155	573,145	(813,600)	804,700	1,012,696	10,846	0	1,023,542
Building Reserve	1,803,905	336,702	(511,789)	1,628,818	1,787,280	19,141	0	1,806,421
Furniture and Equipment Reserve	(228)	25,761	(7,688)	17,845	55,289	592	0	55,881
Self Insurance Reserve	113,838	3,415	0	117,253	116,466	1,247	0	117,713
Community Reserve	541,796	16,254	0	558,050	549,043	5,880	0	554,923
Climate Adaption Reserve	94,301	2,829	0	97,130	96,599	1,035	0	97,634
Land Trust Administration Reserve	84,883	2,546	0	87,429	84,083	901	0	84,984
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	5,717,683	5,010,530	(1,874,907)	8,853,306	6,619,253	70,891	0	6,690,144
Infrastructure Reserve	356,700	50,701	(400,000)	7,401	353,500	3,786	0	357,286
	10,137,817	6,347,077	(3,967,534)	12,517,360	11,058,673	118,436	0	11,177,109

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	87,410	28,145	(59,265)
Plant and equipment	1,171,288	102,500	155,152	(80,796)
Acquisition of property, plant and equipment	1,683,077	189,910	183,296	(140,062)
Infrastructure - roads	1,317,420	506,215	9,617	496,598
Acquisition of infrastructure	1,317,420	506,215	9,617	496,598
Total of PPE and Infrastructure	3,000,497	696,125	192,913	356,536
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	696,125	210,892	338,558
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	0	0
Building Reserve	511,789	0	0	0
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	696,125	210,892	(485,233)
Capital funding total	3,078,917	696,125	210,892	(485,233)

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 NOVEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Buildings					
	Minor Structures	301,996	0	0	0
133470	Buildings & Minor Structures - Economic Services	209,793	87,410	0	87,410
C138	Light Industrial Sheds Home Island	0	0	803	(803)
C267	Studio Unit Lot198 Hi	0	0	1,626	(1,626)
C368	Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
Plant, Furniture and Equipment					
C190	Projector Equipment / Screen	7,688	0	0	0
C075	Satellite Tv Upgrade	50,000	0	0	0
C091	Gym Equipment - Hi	15,000	0	0	0
C062	2 X Push Mowers	10,000	2,500	0	2,500
133460	Capital Works - Buildings - Comm Resource Centre	300,000	100,000	265	99,735
Motor Vehicles					
C213	Mini Excavator	156,250	0	0	0
C222	Excavator Replacement	102,500	0	141,515	(141,515)
C224	Purchase 4 Wheel Motor Bike	65,600	0	0	0
C240	3 New Fleet Utes	153,750	0	0	0
C241	Plant Replacement - Kubota Mower	112,750	0	0	0
C242	Kubota Mower Wi	112,750	0	0	0
	Bandit 1890XP mulcher	85,000			
C257	Replacement Of Buggies	0	0	2,776	(2,776)
C280	Outboard Motors	0	0	10,595	(10,595)
TOTAL PROPERTY PLANT AND EQUIPMENT		1,683,077	102,500	183,296	(80,796)
Roads					
122210	Capital - Roads Renewal & Upgrade	1,214,920	506,215	0	506,215
C532	Roadworks - Jalan Kembang Molok - Home Island	0	0	3,813	(3,813)
C551	Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
	Capital Works - Other Infrastructure - Tourism And Area				
131465	Promotion	102,500	0	0	0
TOTAL INFRASTRUCTURE		1,317,420	506,215	9,617	496,598
Intangible Assets					
144410	Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES		78,420	0	17,979	(17,979)
					0
TOTAL		3,078,917	608,715	210,892	397,823

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	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 NOVEMBER 2025

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	140,038	244,821
Levied this year	526,206	490,346
Less - collections to date	(205,837)	(244,489)
Gross rates collectable	460,407	490,678
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	244,821	277,828
% Collected	30.9%	33.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(15,123)	110,325	22,302	30,848	300,984	449,335
Percentage	(3.4%)	24.6%	5.0%	6.9%	67.0%	
Balance per trial balance						
Rates						493,414
Sundry Debtors - Rubbish						637,703
Other receivables						159,070
Receivables - Calculated .CC Revenue						1,014,256
Prepaid Expenses/Rent-Lease Bonds						44,595
Gst Receivable						11,178
Provision for doubtful debts						(212,850)
Total receivables general outstanding						2,596,700
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 NOVEMBER 2025

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	53,595	812	0	0	54,407
Percentage	0.0%	98.5%	1.5%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						152,190
Other accruals						86,030
Bonds and Deposits held						89,740
Prepaid rates						2,736
Provision for Operating expenses						26,141
Total payables general outstanding						356,837
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 NOVEMBER 2025

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	16,650	23,932	
	4,940,000	3,326,650	3,427,212	
Contributions				
Fisheries Control - Income	515,912	283,466	0	
Funding Income - Administration	26,011	0	0	
Other Culture - Income	0	0	5,200	
Pest Control - Income	0	0	18,184	
	541,923	283,466	23,384	
TOTALS	5,481,923	3,610,116	3,450,597	

Note 1 Apparent miscoding of Budget - under review

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

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 \$
				Note 1				
Gross rental value								
General Developed	0.1051	158	3,277,040	344,253	(48,970)	295,283	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	0	154,010	154,010	154,010
Unimproved value								
Sub-Total		212	4,641,735	509,516	(48,970)	460,546	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	(48,970)	490,346		539,316
Concession / Waiver						0		0
Total general rates				539,316	(48,970)	490,346	539,316	539,316

Note 1 Amount reversed in error - corrected in December

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

9 LAND TRUSTS

1979 LAND TRUST

1979 LAND TRUST

Revenue from operating activities

Fees and charges	538,000	538,000	224,165	188,815	(35,350)	-19%
Other revenue	102,500	102,500	42,710	54,288	11,578	21%

Expenditure from operating activities

Employee costs	(210,000)	(210,000)	(86,665)	(121,668)	(35,003)	29%
Materials and contracts	(600,000)	(600,000)	(216,245)	(175,666)	40,579	-23%
Utility charges	(69,000)	(69,000)	(28,750)	(2,151)	26,599	-1236%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(708,330)	(708,583)	(253)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(160,677)	156,323	-97%

Operating result (2,255,500) (2,255,500) (1,090,115) (925,643) 164,472

Non-cash amounts excluded from operating activities

1,700,000	1,700,000	708,330	708,583	253	
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Amount attributable to operating activities

(555,500)	(555,500)	(381,785)	(217,060)	164,725	
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1984 LAND TRUST

Revenue from operating activities

Fees and charges	152,500	152,500	63,540	27,737	(35,803)	-129%
	152,500	152,500	63,540	27,737	(35,803)	

Expenditure from operating activities

Employee costs	(79,500)	(79,500)	(33,135)	(49,417)	(16,282)	33%
Materials and contracts	(48,000)	(48,000)	(13,540)	(40,945)	(27,405)	67%
Utility charges	(9,300)	(9,300)	(3,875)	(3,776)	99	-3%
Depreciation on non-current assets	(267,000)	(267,000)	(111,250)	(112,083)	(833)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(19,873)	27,627	-139%

Operating result (298,800) (298,800) (145,760) (198,357) (52,597)

Non-cash amounts excluded from operating activities

267,000	267,000	111,250	112,083	833	
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Amount attributable to operating activities

(31,800)	(31,800)	(34,510)	(86,274)	(51,764)	
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TOTAL INTERFUND

(587,300)	(587,300)	(416,295)	(303,334)	112,961	
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

10 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Nil						0
				0	0	0

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT – DECEMBER 2025

FILE NUMBER:

AUTHOR: Luluilmaknun Sloan, Coordinator Infrastructure

AUTHORISER: David Tombs, Acting Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to provide Council with a monthly update on infrastructure activities and operations across the Shire of Cocos (Keeling) Islands. It outlines key works undertaken, current issues impacting service delivery, resource availability, and upcoming priorities.

BACKGROUND

ROUTINE OPERATIONS

The Infrastructure Support crew has also been active with business-as-usual works, including;

- Regular mowing and ground maintenance of reserves, parks and public areas.
- Tree pruning to maintain safety and amenity.

- Green waste collections across the islands.
- Fruit tree replanting across Home Island.
- Native plant cultivation

These activities ensure the community's open spaces remain safe, functional, and welcoming. In addition to Shire operations, the team has undertaken private works for community members and organisations, including:

- Vegetation clearing.
- Waste collection services.

Such activities ensure contractors receive the necessary support to deliver projects effectively while also demonstrating the Shire's capacity to provide specialised services beyond core operations.

BUILDING AND PLUMBING

Recent activities completed within this reporting period includes continuation of building and plumbing maintenance works which included, but not limited to:

- Changing over of damaged roofing screws and sheets for residential rental and other Shire's building assets across Home Island.
- Repairing damaged verandah posts for residential rental properties.
- Repairs to damaged and burst water pipes.
- Unblocking drains to restore proper function and prevent service disruptions.
- Attending to faults and perform repairs for solar hot water systems to ensure reliable service for effected rental properties.

COMMUNITY SUPPORT

The Infrastructure Team also assisted the community with the installation of the annual Christmas Tree and the logistical support for the Barefoot Ball event. These contributions reflect the Shire's commitment to supporting community traditions and fostering collaboration across the islands.

As 2025 draws to a close, the Shire of Cocos (Keeling) Islands Infrastructure Team would like to extend heartfelt thanks to everyone who has supported us throughout the year.

We are grateful to our community members, stakeholders, and volunteers who have assisted the Infrastructure Team in delivering essential services across our Islands. Your time, effort, and commitment have made a real difference.

We also acknowledge the vital contributions of our local business operators, contractors, and government agencies. Your partnership and expertise have ensured projects were completed efficiently and with professionalism, strengthening our capacity to serve the community.

We look forward to continuing this spirit of collaboration in 2026 and wish everyone a safe and joyful festive season.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Infrastructure Department has continued to deliver a wide range of essential services throughout December 2025. The team has maintained strong operational performance, ensuring that community events, routine maintenance, and private works were completed effectively.

These works are vital in sustaining the Shire's assets, supporting contractors, and ensuring the continuation of reliable services for the community. The department remains committed to strengthening partnerships and preparing for upcoming infrastructure priorities in early 2026.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE INFRASTRUCTURE COORDINATOR MONTHLY REPORT FOR DECEMBER 2025.

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - DECEMBER 2025

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: David Tombs, Acting 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>
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<input checked="" type="checkbox"/>	Information	<i>Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).</i>

REPORT PURPOSE

To provide Council with an update on programs, projects, and events delivered by the Community Development Team during December 2025.

BACKGROUND

COMMUNITY DEVELOPMENT COORDINATOR UPDATE

On 3 December, the Shire of Cocos (Keeling) Islands and the Indian Ocean Health Service hosted a community celebration for International Day of People with Disability (IDPwD) 2025 on Home Island at the Cyclone Shelter. Around 40 residents from Home and West Island joined an evening of Inclusion, Connection, and Shared Learning.

The event opened with speeches from Nadya Adim (Community Development Coordinator), Leah Hobbs (IOTHS Community Health Nurse) and Mardi Bertrem (West Island Resident) who spoke about the importance of community strength, understanding, and supporting people living with disability.

Attendees enjoyed a range of activities. A lively Zumba session led by Ashleigh Bertrem was truly the highlight of the night. The Mirror Image Dyslexia Challenge enabled participants to experience different learning styles. Paint by Numbers arts table created a calm space for creativity and connection. This was well enjoyed by the children. The Shire offered delicious nibbles catered by Sweet As Makan and a grazing table by Cocos Picnics (Ashleigh and Mardi Bertrem) brought everyone together to talk, reflect and enjoy the evening.

Overall special thanks to the Shire, IOT Administrator Farzian Zainal, the Bertrem family, Sweet As Makan and ALAMI, and all community members who made the event warm and welcoming.

COMMUNITY DEVELOPMENT OFFICE – CULTURE AND HERITAGE UPDATE:

Projects:

- Cocos Textile Project.
- Garland Magazine Article.
- Museum.
- IOT TOUR – Circuit West.

Cocos Textile Project:

- Funding opportunities for this project have been difficult, however our search is gaining traction and support.
- Niamh has contacted Carola Akindele-Obe (Co-Founder & Executive Producer of the Indian Ocean Craft Triennial) to ask for her support on the project and an opportunity to display completed works at the Craft Triennial at the end of 2027. Carola has agreed to write a support letter for the project. This is a fantastic partnership as the Indian Ocean Craft Triennial is a professional organisation that raises the profile of Indian Ocean Artists. In addition to this, she has escalated our request for funding to her contacts at the WA State Department, who will hopefully be in touch about our options.
- Niamh also spoke with Lyn Fogg from WALGA who may be able to help. She has requested that WALGA's Community Policy Team follow up with the Department of Communities, Department of Creative Industries, Tourism and Sport and Lotterywest to see if we can ascertain whether the former policy for WA Government to provide grants to IOTs (refunded by Commonwealth) has ended or been forgotten / lost through successive machinery of government and State agency staff changes. This will likely be reviewed in the new year.
- At this stage, Niamh has contacted Department of Creative Industries, Tourism and Sport (CITS), Office of Multi-Cultural Interest (who have forwarded to another worker at CITS), Lotterywest, Creative Australia, The Office of the Arts (Department of Infrastructure) and the Christmas Island RDO to find someone who can assist us to find funding for this project, however so far we have no solid leads but we are hopeful for things to come.

Garland Magazine

- Article is live - <https://garlandmag.com/article/cocos-batik/>

Museum

- Waiting for a quote from Mo for lighting installation
- Will be ordering track lighting soon to ensure installation before grant deadline in April.
- Light fittings can be ordered afterwards but should also be installed before April to get finalised pictures for acquitting the grant. Mo has agreed he will be available to install once all elements arrive.

IOT Tour – Circuit West

- As agreed with Christmas Island in 2024, the performance for this year's tour will be Aliwah Bardinah (Lookout Rosella!). It is a production written by Gina Williams and the late Guy Ghouse (Guy visited the islands some time ago as part of Desert Child, some may remember).
- Nadya, Anita and Niamh met with Circuit West as well as Breaksea representatives to have a kick off meeting on Thursday December 4th to begin working through logistics and workshop opportunities. We will work closely with Ryan Borbas and the school to bring the performances and workshops to the community.

YOUTH & RECREATION OFFICER UPDATE

Projects/Activities

- After School Programs.
- Cocos Island Youth Council – End of Year Ball.
- School Holiday Program -TBC.

After School Program

Anita has planned to run an After School Program for the West Island children. Roller sport activity to get some energy going and Christmas decorations making just in time for the fun and exciting holiday festivities whether it is to decorate their Christmas tree at home or simply to gift their friends or family. Both activities will run at the school, the school has kindly offered us with arts and crafts resources and to utilize their school space for the activities.

CIYC Youth Ball

The End of Year Youth Ball to take place on Wednesday 24th December from 6.30pm to 9.00pm at the Home Island Cyclone Shelter. This event date is perfect as it gives the opportunity for Years 5 to Years 10 to attend since Year 10s have been away for Orientation Week in Perth until the Monday 15th December and will be having their Graduation night on Wednesday 17th December. The event will include games and activities for students from both West and Home Island. Since the event will be on a Wednesday, a late ferry service will be available for the West Island Students.

School Holiday Program

Anita is still planning the last School Holiday Program for the year. Programs will be posted on Shire's Facebook Page when it is finalized.

LIBRARY SERVICE OFFICERS UPDATE:

Funding available in this current year's budget at State Library Western Australia to go towards the cost of travel for the Library Officers to travel to Perth. SLWA can provide Better Beginnings training, as well as show the Library Officers how to use statewide eResources, talk about exchanges etc. they could also visit a Public Library such as Hillview Intercultural Community Centre. This could provide some ideas for what could potentially happen in our Cocos Libraries.

STRATEGIC IMPLICATIONS

Theme

- C Cultural
S Social

Goal

- C2 To support the integration of the Home Island and West Island communities.
S3 To provide access to services, support and activities for young people.
S4 To support and encourage community events that bring us together.

Strategy

- C2.1 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation
S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week
S4.2 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation. Annual community event supporting integration and inter-island participation include – Australia Day, Act of Self Determination Day, RU Ok Day.

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	Budget allocations exceeded.	Moderate (6)	Monitor and report variances to Council.
Compliance	Reports not presented within statutory timeframe.	Low (3)	Processes in place to ensure compliance.
Fraud	Risk of misreporting.	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, NOTES AND RECIEVES THE SHIRE'S COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR DECEMBER 2025.

11 MINUTES TO BE RECEIVED

Nil

**12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS
NOTICE HAS BEEN GIVEN**

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL**14 MATTERS BEHIND CLOSED DOORS****OFFICER RECOMMENDATION**

THAT COUNCIL CONSIDERS THE CONFIDENTIAL REPORT(S) LISTED BELOW IN A MEETING CLOSED TO THE PUBLIC IN ACCORDANCE WITH SECTION 275 OF THE *LOCAL GOVERNMENT ACT 1995*:

14.1 ENIC .CC REGISTRY ACTIVITY MONTHLY REPORT

THIS MATTER IS CONSIDERED TO BE CONFIDENTIAL UNDER SECTION 5.23(2) - (E) OF *THE LOCAL GOVERNMENT ACT*, AND THE COUNCIL IS SATISFIED THAT DISCUSSION OF THIS MATTER IN AN OPEN MEETING WOULD, ON BALANCE, BE CONTRARY TO THE PUBLIC INTEREST AS IT DEALS WITH (A MATTER THAT IF DISCLOSED, WOULD REVEAL –

(I) A TRADE SECRET; OR

(II) INFORMATION THAT HAS A COMMERCIAL VALUE; OR

(III) INFORMATION ABOUT THE BUSINESS, PROFESSIONAL, COMMERCIAL OR FINANCIAL AFFAIRS OF A PERSON).

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

15.2 TRUSTS LEASES

15.3 TRUSTS FINANCE

- 16 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
DECISION OF MEETING (LATE ITEMS)**
- 17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE
PUBLIC**
- 18 CLOSE OF MEETING**