

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council Wednesday, 23 September 2026

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

Date: Wednesday, 23 September 2026

Time: 4:00 PM

Location: Council Chambers

Shire Administration

Building Lot 256 Jalan Bunga Melati

Home Island

Matthew Scott
Chief Executive Officer

Disclaimer

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

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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

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

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

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

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

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

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

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 19 August 2026

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 19 AUGUST 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

7.2 Annual Electors' General Meeting – 9 September 2026

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE ANNUAL ELECTORS' GENERAL MEETING HELD ON 9 SEPTEMBER 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

Shire of Cocos (Keeling) Islands

MINUTES

Annual Electors' General Meeting 9 September 2026

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OUR VALUES

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In accordance with Section 5.27 of the *Local Government Act 1995* and the Local Government (Administration) Regulations 1996, the Order of Business will be as follows:

1 OPENING/ANNOUNCEMENTS OF VISITORS

The Presiding Member welcomed everyone and declared the meeting opened at 3:40pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr Isa Minkom

Deputy President: Cr Ayesha Young

Councillors: Cr Azah Badlu
Cr Levi Fowler

Officers: Matthew Scott, Chief Executive Officer
Ibrahim Macrae, Manager Governance, Risk and Planning
David Tombs, Manager Finance and Corporate Services
David Basil, Manager Infrastructure

Guests: Nil

Public: 4

Apologies: Cr Signa Knight
Cr Tony Lacy
Cr Osman Sloan

Approved Leave of Absence: Nil

3 CONFIRMATION OF MINUTES

3.1 MINUTES OF THE ANNUAL ELECTORS'S GENERAL MEETING HELD ON 23 APRIL 2025

FILE NUMBER:

AUTHOR: Amallia Alim, Governance Administration Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 3.1.1 - Minutes Annual Electors General Meeting 23 April 2025

BACKGORUND

Section 5.27 of the *Local Government Act 1995* requires a local government to hold a general meeting of electors once every financial year.

The purpose of the general meeting of electors is to discuss the local government's annual report for the preceding financial year and to consider any other general business brought forward by electors.

The Shire of Cocos (Keeling) Islands Annual General Meeting of Electors was held on Wednesday, 23 April 2025.

The minutes of the meeting are provided as attachment 3.1.1 for Council's consideration and confirmation.

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the minutes of the Annual General Elector's Meeting held on 23 April 2025 be received and the recommendations contained within the minutes be considered for adoption by Council.

OFFICER RECOMMENDATION – ITEM NO 3.1

THAT COUNCIL, BY SIMPLE MAJORITY, THAT THE MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 23 APRIL 2025 AS PRESENTED IN ATTACHMENT 3.1.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THE MEETING PROCEEDINGS.

RESOLUTION - ITEM NO 3.1 OCM/26/001

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY, THAT THE MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 23 APRIL 2025 AS PRESENTED IN ATTACHMENT 3.1.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THE MEETING PROCEEDINGS.

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

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

AGAINST: NIL



Shire of Cocos (Keeling) Islands

Shire of Cocos (Keeling) Islands

Minutes

Electors' General Meeting

23 April 2025, 3:30pm

Council Chamber, Shire Administration Building

Lot 256 Jalan Bunga Melati, Home Island

OUR VALUES

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6	GENERAL BUSINESS	5
7	CLOSURE	5

In accordance with Section 5.27 of the *Local Government Act 1995* and the Local Government (Administration) Regulations 1996, the Order of Business will be as follows:

1. OPENING/ANNOUNCEMENTS BY THE SHIRE PRESIDENT

The Presiding Member welcomed everyone and declared the meeting opened at 3:40pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

President: Cr A Minkom

Deputy President: Cr I Minkom

Councillors: Cr Lacy
Cr Sloan
Cr Young

Officers: Frank Mills, Chief Executive Officer
David Tombs, Manager Finance and Corporate Services
Ibrahim Macrae, Manager Governance Risk and Planning
Luluk Sloan, Infrastructure Coordinator
Amallia Alim, Governance Administration Officer

Public: Nil

Visitors: Nil

Apologies: Cr Sloan

Approved Leave of Absence: Cr Knight, Cr Badlu

3. CONFIRMATION OF MINUTES

3.1 Annual Electors' General Meeting held on 24 January 2024 – Attachment 3.1

THAT THE MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 24 JANUARY 2024 AS PRESENTED IN ATTACHMENT 3.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THE MEETING PROCEEDINGS.

COUNCIL RESOLUTION – ITEM NO 3

MOVED CR LACY SECONDED CR YOUNG

THAT THE MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 24 JANUARY 2024 AS PRESENTED IN ATTACHMENT 3.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THE MEETING PROCEEDINGS.

THE MOTION WAS PUT AND DECLARED CARRIED (8/0)

**4. RECEIVAL AND ADOPTION OF THE SHIRE OF COCOS (KEELING) ISLANDS
02023-2024 ANNUAL REPORTS CONSISTING OF THE FOLLOWING FOUR
PARTS:**

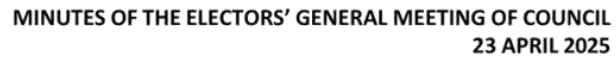
- Receiving of the Annual Report of the Shire of Cocos (Keeling) Islands for the year ending 30 June 2024.
- Presenting of the Auditor's Report.
- Presenting of the President's Report.
- Any Other General Business

COUNCIL RESOLUTION – ITEM NO 4

MOVED CR YOUNG SECONDED CR LACY

- RECEIVING OF THE ANNUAL REPORT OF THE SHIRE OF COCOS (KEELING) ISLANDS FOR THE YEAR ENDING 30 JUNE 2024.
- PRESENTING OF THE AUDITOR'S REPORT.
- PRESENTING OF THE PRESIDENT'S REPORT.
- ANY OTHER GENERAL BUSINESS

THE MOTION WAS PUT AND DECLARED CARRIED (8/0)



Nil

Nil

These minutes were confirmed at a meeting on

PRESIDING MEMBER

FOOTNOTES:

Voting

- Each elector present at the meeting is entitled to one (1) vote on each matter to be decided, however it not mandatory for each elector to cast a vote.
- All decisions are to be made by a simple majority vote.
- Voting is to be constructed so that no voter's vote is secret.

Definition of Elector

An elector is defined in the *Local Government Act 1995*. An elector is a person who is eligible to vote in an election of the Shire of Cocos (Keeling) Islands.

Speaking at Electors Meeting

When addressing the meeting, please state your name and address for minute taking purposes.

4 REPORTS FROM OFFICERS

4.1 RECEIVAL AND ADOPTION OF THE SHIRE OF COCOS (KEELING) ISLANDS 2024-2025 ANNUAL REPORT

FILE NUMBER:

AUTHOR: Amallia Alim, Governance Administration Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 4.1.1 - SOCKI - Annual Report 2024-2025

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To receive and adopt the Shire of Cocos (Keeling) Islands 2024–2025 Annual Report consisting of the following four parts:

- the Annual Report for the year ending 30 June 2025
- the Auditor's Report
- the President's Report
- any items raised under General Business.

BACKGROUND

The Shire is required to compile an Annual Report each financial year and following completion and auditing the Annual Report must be adopted by Council. An Annual General Meeting (AGM) of Electors must then be held.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

- L1 To be involve, respectful and inclusive and to facilitate diversity and representation within the decision 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 2024–2025 Annual Report has been successfully presented to council and electors in accordance with legislations and formal adoption by Council serves as the final step in the annual reporting cycle.

OFFICER RECOMMENDATION – ITEM NO 4.1

THAT THE ANNUAL GENERAL MEETING OF ELECTORS:

1. RECEIVES THE SHIRE OF COCOS (KEELING) ISLANDS ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025, AS PRESENTED AT ATTACHMENT 4.1.1; AND
2. NOTES ANY MATTERS RAISED BY ELECTORS IN RELATION TO THE ANNUAL REPORT.

RESOLUTION - ITEM NO 4.1 OCM/26/002

MOVED: CR FOWLER

SECONDED: CR A YOUNG

THAT THE ANNUAL GENERAL MEETING OF ELECTORS:

- 1. RECEIVES THE SHIRE OF COCOS (KEELING) ISLANDS ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025, AS PRESENTED AT ATTACHMENT 4.1.1; AND**
- 2. NOTES ANY MATTERS RAISED BY ELECTORS IN RELATION TO THE ANNUAL REPORT.**

THE MOTION WAS PUT AND DECLARED CARRIED (4/0)

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

AGAINST: NIL

2024-2025

Annual Report



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Purpose of Annual Report

This Annual Report is a legislated document that contains the audited financial reports and other information as described under the **West Australian Local Government Act 1995 (WA)(CKI)** and the **Local Government (Administration) Regulations 1996 (CKI)** as amended from time to time.



Vision And Mission

Vision

The Shire of Cocos (Keeling) Islands envisions a sustainable future for the islands by delivering essential services to the community. The Shire aims to enhance its services, foster community well-being, and support industries such as tourism to secure the islands' economic prosperity.

Looking ahead, the Shire embraces the future with optimism and a commitment to fostering a thriving and resilient community.

Mission

To continue to work towards the Shire Strategic Plan and achieve all targets and goals.

The Shire of Cocos (Keeling) Islands will strategically aim for our Vision and Mission by:

- Providing Leadership
- Promoting interest in Local Government
- Working in partnership with Government, business, clubs, and community groups
- Maintaining a strong liaison with political leaders
- Maintaining our community-minded approach and engagement

Our Values

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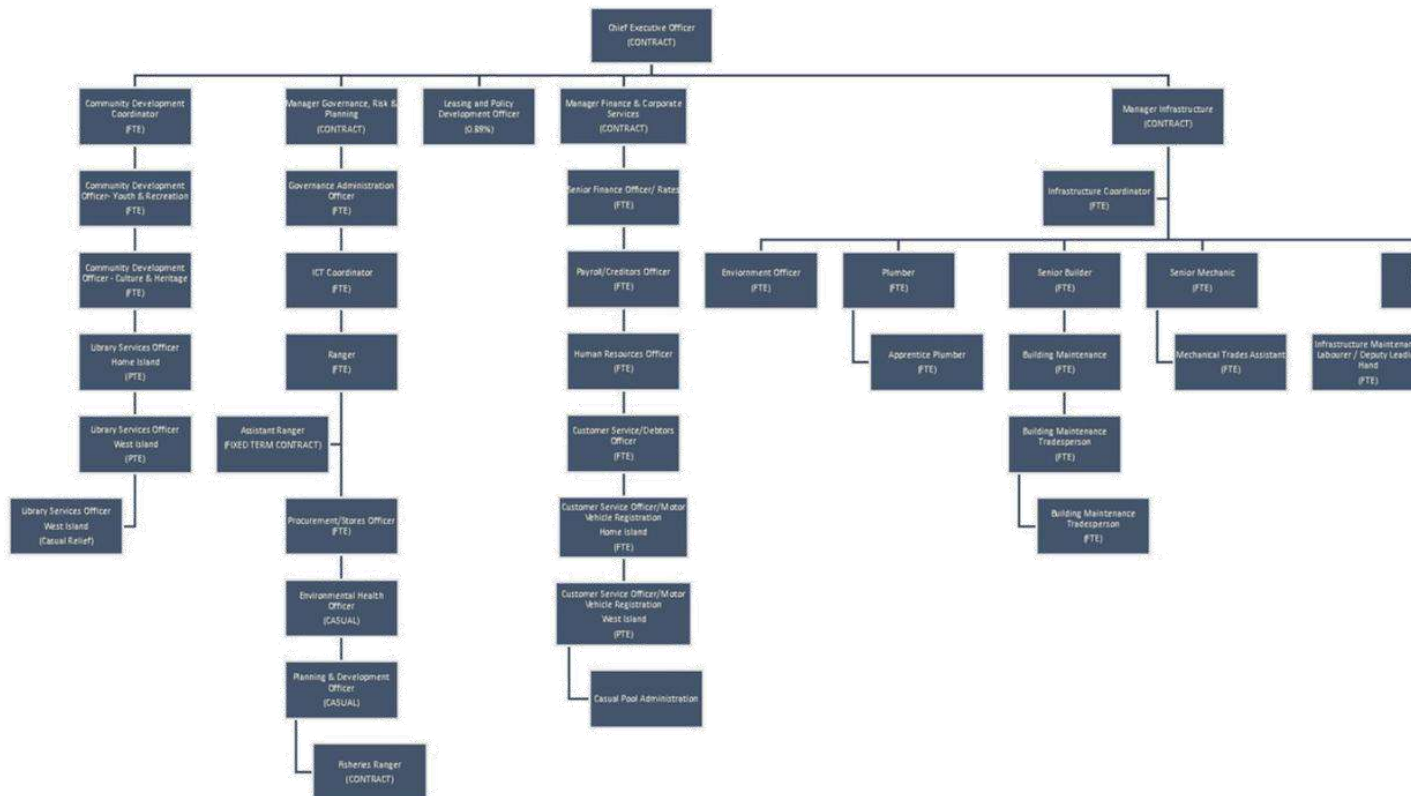
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SHIRE OF COCOS (KEELING) ISLANDS ORGANISATIONAL CHART



**Shire of Cocos (Keeling) Islands
Staff End of Year Function**



Shire President



I am pleased to present the Shire of Cocos (Keeling) Islands Annual Report for the 2024-2025 financial year.

The year reflected continued progress towards the objectives of the CKI Strategic Plan 2030, with Council and Administration working together to deliver services, maintain community infrastructure, and support initiatives that contribute to the wellbeing of our community.

Throughout the reporting period, the Shire continued to advocate for improved housing outcomes, pursue funding opportunities for priority infrastructure projects, and support community development initiatives across the islands. Progress was also made in a number of strategic areas, including workforce planning, youth engagement, cultural and heritage activities, environmental awareness, and long-term land use planning.

The Shire also continued to work closely with government agencies, community groups, and stakeholders to advance priorities identified by the community and improve outcomes for residents.

I would like to acknowledge the leadership and contribution of former Shire President Cr Aindil Minkom, who served as Shire President throughout the reporting period and provided strong leadership in progressing Council's strategic priorities. I also thank my fellow Councillors, former Chief Executive Frank Mills, and all Shire staff for their commitment and dedication to serving the community.

I look forward to working with Council, Administration, and the community to build on these achievements and continue delivering positive outcomes for the islands.

Cr Isa Minkom
Shire President

Chief Executive Officer



I am pleased to present the Shire of Cocos (Keeling) Islands Annual Report for the 2024-2025 financial year.

The year was marked by continued progress in delivering the priorities identified within the CKI Strategic Plan 2030 and maintaining the essential services, facilities, and infrastructure relied upon by our community. The Shire continued to work collaboratively with government agencies, community organizations, and residents to address local challenges and pursue opportunities that support the long-term sustainability of the islands.

The Shire also continued its advocacy for improved housing outcomes, explored funding opportunities for priority infrastructure projects, progressed strategic planning initiatives, and supported programs focused on youth development, community well-being, environmental awareness, and cultural heritage.

As a remote local government, the Shire continues to face unique challenges in delivering services and infrastructure. Despite these challenges, the organization remains committed to responsible governance, sound financial management, and continuous improvement in service delivery.

I would like to acknowledge the leadership and contribution of former Chief Executive Officer Frank Mills, who served throughout the reporting period and oversaw many of the achievements outlined in this report. I also thank the Shire President, Councillors, and staff for their dedication and commitment to serving the Cocos (Keeling) Islands community.

As the incoming Chief Executive Officer, I look forward to building on these achievements and working with Council, staff, residents, and stakeholders to continue delivering positive outcomes for the community.

Matthew Scott
Chief Executive Officer



Your Council



AINDIL MINKOM
SHIRE PRESIDENT

TERM 2021-2025



MOHAMMAD ISA MINKOM
DEPUTY PRESIDENT

TERM 2023-2027
(Elected Shire President in
October 2025)



AYESHA YOUNG
COUNCILLOR

TERM 2021-2025



TONY LACY
COUNCILLOR

TERM 2021-2025

Your Council



OSMAN SLOAN
COUNCILLOR

TERM 2023-2027



AZAH BADLU
COUNCILLOR

TERM 2023-2027



SIGNA KNIGHT
COUNCILLOR

TERM 2023-2025



**Cr Mohammad Isa Minkom
Councillor Swear In**



Council Meeting Attendance and Background

Attendance at Council Meetings

Details of elected member attendance at Council and Committee meetings are provided in accordance with Regulation 19B(f) of the Local Government (Administration) Regulations 1996.

Elected Members	Ordinary Council Meetings Attendance	Apologies	Leave of Absence	Special Council Meetings Attended	Apologies	Leave of Absence
Cr Aindil Minkom (Term ends October 2025)	10	0	0	2	0	0
Cr Isa Minkom	10	0	0	2	0	0
Cr Azah Badlu	8	1	1	2	0	0
Cr Tony Lacy	9	1	0	2	0	0
Cr Ayesha Young	7	0	3	2	0	0
Cr Osman Sloan	9	1	0	0	2	0
Cr Signa Knight	6	0	4	1	1	0

Council Meeting Attendance and Background

Profile of Elected Members

In accordance with Regulation 19B(i) of the Local Government (Administration) Regulations 1996, it is noted that no elected members of Council identified as Aboriginal or Torres Strait Islander during the reporting period.

Elected Members	Lingusitic Background	Gender	Country of Birth	Aboriginal or Torres Strait Islander
Cr Aindil Minkom (Term ends October 2025)	Cocos Malay	Male	Cocos (Keeling) Islands	No
Cr Isa Minkom	Cocos Malay	Male	Cocos (Keeling) Islands	No
Cr Azah Badlu	Cocos Malay	Male	Cocos (Keeling) Islands	No
Cr Tony Lacy	English	Male	Australia	No
Cr Ayesha Young	English	Female	Australia	No
Cr Osman Sloan	Cocos Malay	Male	Cocos (Keeling) Islands	No
Cr Signa Knight	Cocos Malay	Male	Cocos (Keeling) Islands	No

Age Profile of Elected Members

In accordance with Regulation 19B(2) of the Local Government (Administration) Regulations 1996, the age profile of elected members during the 2024-2025 financial year was as follows:

Age Group	Number of Elected Members
18-24 years	0
25-34 years	0
35-44 years	0
45-54 years	3
55-64 years	2
Over 64 years	2

Total elected members: 7

Elected member fees, allowances and expenses

Elected Member	Type	Amount
Cr Aindil Minkom	President's annual allowance	\$7,375.00
	President's meeting attendance fees	\$7,375.00
	President's travel and accommodation expenses	\$10,862.00
	Total	\$25,612.00
Cr Isa Minkom	Deputy President's annual allowance	\$7,375.00
	Deputy President's conferences and training	\$0.00
	Deputy President's travel and accommodation expenses	\$5,095.00
	Total	\$12,470.00
Cr Azah Badlu	Meeting Attendance Fees	\$7,375.00
	Travel and accommodation expenses	\$6,630.00
	Total	\$14,005.00
Cr Tony Lacy	Meeting Attendance Fees	\$7,375.00
	Travel and accommodation expenses	\$5,939.00
	Total	\$13,314.00

Elected Member Fees, Allowances and Expenses

Elected Member	Type	Amount
Cr Ayesha Young	Meeting Attendance Fees	\$7,375.00
	Travel and accommodation expenses	\$1,460.00
	Total	\$8,835.00
Cr Osman Sloan	Meeting Attendance Fees	\$7,375.00
	Travel and accommodation expenses	\$4,902.00
	Total	\$12,277.00
Cr Signa Knight	Meeting Attendance Fees	\$7,375.00
	Travel and accommodation expenses	\$6,945.00
	Total	\$14,320.00



Strategic Community Plan Achievements for 2024-2025

The Shire of Cocos (Keeling) Islands Strategic Community Plan is the principal long-term planning document guiding Council's priorities, services, investment and advocacy. It reflects community aspirations and provides the framework for the Corporate Business Plan, annual budgets, workforce planning, asset management and other Shire strategies. The Plan is reviewed annually, with a major review at least every four years.

Vision

In 2037, the Cocos (Keeling) Islands are an amazing, sustainable and environmentally friendly place to live, work and visit, with a culturally integrated, well-resourced and supported community.

The Plan identifies **five major themes**, supported by 20 objectives.

Major theme	Strategic focus
Environmental	Protect the natural and marine environment; manage coastal erosion and inundation; improve environmental education; reduce waste; and promote reuse, recycling and revegetation.
Cultural	Protect and celebrate Cocos Malay history, traditions and cultural identity; improve integration between Home Island and West Island; and clarify the future governance and purpose of the land trusts.
Social	Promote community health and wellbeing; improve communication and relationships between community groups; provide services and activities for young people; and support inclusive community events.
Leadership	Ensure decision-making is inclusive, respectful and representative; use Shire resources transparently and in the community's best interests; and advocate for better information and outcomes from major Commonwealth projects.
Economic	Improve education, training and local employment; support local businesses; create employment pathways; investigate additional accommodation; and encourage sustainable, low-impact tourism.



The Plan recognises that the Shire will not always be the direct service provider. Depending on the issue, Council's role may be to:

- Lead by directly providing services, facilities and programs;
- Partner with government agencies, businesses and community organisations;
- or
- Advocate for action where responsibility rests with another level of government or service provider.

Implementation occurs through the Corporate Business Plan, annual budget and supporting work plans. Projects and initiatives are intended to be assessed against the Plan's objectives, with progress reported through quarterly monitoring and the Annual Report.

Overall, the Plan seeks to balance environmental protection, cultural identity, community wellbeing, responsible leadership and sustainable economic development while recognising the unique challenges of a small and remote island community.



SCP objective	2024-25 achievement or progress identified	Progress
EN1 – Coastal management planning	The Shire continued engaging with the Commonwealth regarding rising sea levels, coastal erosion, tidal inundation and flooding affecting Home Island.	In progress
EN2 – Sustainable and green practices and marine care	Environmental awareness activities were promoted, including community engagement and the Seniors Group beach clean-up.	In progress
EN3 – Waste minimisation, reuse and recycling	Waste management practices were reviewed and opportunities to improve services were investigated. Discussions also continued regarding compliant asbestos disposal options.	In progress
EN4 – Revegetation	Ongoing foreshore and revegetation-related activities.	Ongoing



SCP objective	2024-25 achievement or progress identified	Progress
C1 – Understanding and celebrating Cocos Malay history and culture	The Batik Revival Project exhibition, seniors' basket-weaving activity and other cultural and heritage initiatives were supported.	Ongoing
C2 – Integration of Home Island and West Island communities	After-school activities, community events, cultural programs and sporting activities were supported across the Islands.	Ongoing
C3 – Conversations concerning the Land Trusts	The Shire continued engaging with relevant parties to improve understanding of land tenure arrangements and Land Trust governance responsibilities.	In progress



SCP objective	2024–25 achievement or progress identified	Progress
S1 – Physical and mental health and community wellbeing	The Shire supported wellbeing initiatives and delivered the International Day of People with Disability event, using an accessible venue and inclusive activities.	Ongoing
S2 – Working relationships and community communication	The Shire undertook consultation on its 2024–25 Work Plan and promoted events and activities through its communication channels.	Ongoing
S3 – Services, support and activities for young people	After-school volleyball and other youth development, participation and learning activities were supported. The Youth Project Officer role continued to provide opportunities for community involvement.	Ongoing
S4 – Community events that bring people together	The Shire supported the Act of Self Determination Day, cultural activities, the Batik Revival Project exhibition, community sporting activities and the outdoor cinema initiative.	Ongoing



SCP objective	2024-25 achievement or progress identified	Progress
L1 – Inclusive and representative decision-making	Community consultation was undertaken for the Shire's 2024-25 Work Plan. The Disability Access and Inclusion Plan continued to guide access to services, consultation and employment.	Ongoing
L2 – Use of Shire resources in the community's best interests	The Shire pursued external funding opportunities, supported community grants and business improvement grants, and maintained a focus on responsible governance and financial management.	Ongoing
L3 – Commonwealth runway and other government projects	The Shire continued working with government agencies and stakeholders regarding infrastructure, housing, land-use planning and other major projects.	In progress



SCP objective	2024-25 achievement or progress identified	Progress
E1 – Youth education, training and local employment	The Cocos CV workforce skills register was completed to document local skills and employment opportunities.	Completed
E2 – Support local businesses and economic development	The Shire continued its Business Improvement Grant program, offering eligible businesses grants of up to \$3,000. The Home Island Retail Centre was completed.	Ongoing – major project completed
E3 – Training pathways to employment	The workforce skills register was completed and the Shire continued supporting employment and workforce-development initiatives.	In progress
E4 – Additional accommodation	The Shire advocated for improved housing outcomes and additional housing opportunities and sought a positive housing legacy from major government projects.	In progress
E5 – Low-impact tourism	The Shire continued discussions with stakeholders regarding eco-resort investment, tourism development and accommodation options.	In progress



Statutory Reports

Employee Salary

In accordance with the Local Government Regulation 19B (2)(a), the Shire of Cocos Keeling Islands is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary of \$130,000 or more.

Total Annual Salary		
From	To	Number of Employees
\$140,000	\$150,000	1
\$240,000	\$250,000	1
Total number of employees entitled to an annual salary of \$130,000 or more		2

Chief Executive Officer Remuneration

In accordance with the Local Government Regulations 1996, Regulation 19B(2)(e) the remuneration provided to the CEO during the financial year was \$381,610.

Capital Grants, Subsidies and Contribution

In accordance with the **Local Government (Administration) Regulations 1996**, Regulation 19BE, the Shire of Cocos (Keeling) Islands received the following capital grants, subsidies and contributions for replacing and renewing assets:

2024/25	\$0.1m
2023/24	\$1.5m
2022/23	\$1.1m
2021/22	\$1.0m

Statutory Reports

Register of Complaints

In accordance with section 5.53(2)(hb) of the Local Government Act 1995, the Annual Report is required to include details of entries recorded in the Complaint Register maintained under section 5.121 relating to complaints made against elected members during the financial year, including any amount ordered under section 5.110(6)(b)(iv) to be paid to the local government by a person against whom a complaint was made under sections 5.107(1), 5.109(1), or 5.114(1).

No complaints were recorded against elected members of the Shire of Cocos (Keeling) Islands during the 2024-2025 financial year, and no amounts were ordered to be paid to the Shire under section 5.110(6)(b)(iv).

Local Government Act 1995 (WA) (CKI)

This Annual Report complies with the requirements of section 5.53(1) of the Local Government Act 1995 (WA) (CKI) to prepare an annual report for each financial year.

Freedom of Information

The Freedom of Information Act 1992 (WA) provides members of the public with the right to access documents held by the Shire of Cocos (Keeling) Islands, subject to the provisions and exemptions outlined in the Act.

During the 2024-2025 financial year, the Shire received one (1) Freedom of Information (FOI) enquiring under the Freedom of Information Act 1992 (WA). The enquiry was managed in accordance with the requirements of the Act.

The Shire Maintains and reviews its information Statement on an annual basis to ensure it remains current and reflective of its functions, services, and available information. The Information Statement is publicly accessible via Shire's website.

Disability Access and Inclusion Plan

The Shire of Cocos (Keeling) Islands is committed to fostering an accessible and inclusive community that supports people with disabilities, their families, and carers to participate fully in community life.

In accordance with the Disability Services Act 1993 (WA) section 29, public authorities are required to report annually on the implementation of their Disability Access and Inclusion Plan (DAIP). The Shire adopted its DAIP in 2020, which outlines its commitment to improving access and inclusion across all areas of service delivery and community engagement.

The Shire's DAIP aims to achieve the following outcomes:

- People with disabilities have the same opportunities as other people to access the services and events provided by the Shire.
- People with disabilities have the same opportunities as other people to access the Shire's buildings and facilities.
- People with disabilities are able to access information from the Shire in formats that meet their needs.
- People with disabilities receive the same level and quality of service from the Shire staff as other members of the community.
- People with disabilities have the same opportunities as other people to make complaints to the Shire.
- People with disabilities have the same opportunities as other people to participate in public consultation and community engagement activities conducted by the Shire.
- People with disabilities have the same opportunities as other people to obtain and maintain employment with the Shire.

The Shire recognizes the importance of supporting an inclusive and connected community, particularly within the unique context of the Cocos (Keeling) Islands.

As part of its ongoing commitment, the Shire celebrates the International Day of People with Disability (IDPWD) as an annual community event held on 3 December on Home Island.

The event provides an opportunity to bring the community together to recognise and celebrate diversity, while promoting inclusion and accessibility across the Cocos (Keeling) Islands. It also provides a platform to showcase local small businesses and start-ups operated by community members living with disability.

The IDPWD event includes a range of inclusive activities designed to encourage participation by all members of the community, regardless of ability. The event is open to residents and visitors alike, encouraging participation from people of all backgrounds and abilities.

The event is typically held at the Cyclone Shelter on Home Island, selected due to its high level of universal accessibility. The venue includes wheelchair access, accessible toilet facilities, and flexible internal spaces that can accommodate quieter or separate areas for individuals who may benefit from reduced sensory stimulation or alternative settings.

Through initiatives such as this annual event, the Shire continues to reinforce its commitment to fostering an inclusive community where all people are supposed to participate fully in community life.



Financial Report

For The Year Ended 30 June 2025



SHIRE OF COCOS (KEELING) ISLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Cocos (Keeling) Islands conducts the operations of a local government with the following community vision:

Working together to advance our islands.

Principal place of business:
Lot 256 Jalan Melati
Home Island
Cocos (Keeling) Islands WA 6799



**SHIRE OF COCOS (KEELING) ISLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the Shire of Cocos (Keeling) Islands has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the

3

day of

June

2026



CEO

Matthew Scott

Name of CEO

William Buck Audit (WA) Pty Ltd

SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	Restated* 2024 Actual \$
Revenue				
Rates	2(a),24	526,205	524,569	500,459
Grants, subsidies and contributions	2(a)	4,996,175	5,661,002	6,186,279
Fees and charges	2(a)	1,232,257	1,064,788	1,178,348
Interest revenue	2(a)	324,157	288,650	274,717
Other revenue	2(a)	4,400,453	4,034,610	19,119,924
		11,479,247	11,573,619	27,259,727
Expenses				
Employee costs	2(b)	(4,242,005)	(4,126,807)	(4,033,270)
Materials and contracts		(2,693,107)	(2,559,959)	(1,597,933)
Utility charges		(54,470)	(67,370)	(40,087)
Depreciation		(1,638,392)	(1,504,592)	(1,497,814)
Finance costs		(584)	(822)	(868)
Insurance		(173,206)	(183,004)	(173,869)
Other expenditure	2(b)	(651,663)	(1,210,252)	(750,259)
		(9,453,427)	(9,652,806)	(8,094,100)
		2,025,820	1,920,813	19,165,627
Capital grants, subsidies and contributions	2(a)	52,169	257,654	1,525,211
Profit on asset disposals		68,430	20,500	0
Loss on asset disposals		0	(44,660)	(61,068)
		120,599	233,494	1,464,143
Net result for the period		2,146,419	2,154,307	20,629,770
Total comprehensive income for the period		2,146,419	2,154,307	20,629,770

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

* Restated - Refer to Note 29

William Buck Audit (WA) Pty Ltd



SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	Restated* 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,029,758	6,262,832
Trade and other receivables	4	4,751,521	3,649,412
Inventories	5	19,791	8,751
Other assets	6	44,595	145,998
TOTAL CURRENT ASSETS		14,845,665	10,066,993
NON-CURRENT ASSETS			
Trade and other receivables	4	11,903,050	14,024,262
Property, plant and equipment	7	15,383,394	15,244,460
Infrastructure	8	10,298,039	10,644,032
Right-of-use assets	10(a)	19,728	31,730
Intangible assets	11	3,000	4,000
TOTAL NON-CURRENT ASSETS		37,607,211	39,948,484
TOTAL ASSETS		52,452,876	50,015,477
CURRENT LIABILITIES			
Trade and other payables	12	665,592	454,690
Contract liabilities	13	117,991	102,511
Lease liabilities	10(b)	13,229	12,908
Employee related provisions	14	512,351	498,621
Other provisions	15	50,000	0
TOTAL CURRENT LIABILITIES		1,359,163	1,068,730
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	5,271	18,764
Employee related provisions	14	63,852	49,812
TOTAL NON-CURRENT LIABILITIES		69,123	68,576
TOTAL LIABILITIES		1,428,286	1,137,306
NET ASSETS		51,024,590	48,878,171
EQUITY			
Retained surplus		30,425,521	32,851,833
Reserve accounts	27	11,058,675	6,485,944
Revaluation surplus	16	9,540,394	9,540,394
TOTAL EQUITY		51,024,590	48,878,171

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

* Restated - Refer to Note 29

William Buck Audit (WA) Pty Ltd



SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023	15,317,394	3,390,613	9,540,394	28,248,401
Comprehensive income for the period				
Net result for the period	20,629,770	0	0	20,629,770
Total comprehensive income for the period	20,629,770	0	0	20,629,770
Transfers from reserve accounts	27 1,649,167	(1,649,167)	0	0
Transfers to reserve accounts	27 (4,744,498)	4,744,498	0	0
Restated Balance as at 30 June 2024 *	32,851,833	6,485,944	9,540,394	48,878,171
Comprehensive income for the period				
Net result for the period	2,146,419	0	0	2,146,419
Total comprehensive income for the period	2,146,419	0	0	2,146,419
Transfers from reserve accounts	27 3,524,109	(3,524,109)	0	0
Transfers to reserve accounts	27 (8,096,840)	8,096,840	0	0
Balance as at 30 June 2025	30,425,521	11,058,675	9,540,394	51,024,590

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

* Restated - Refer to Note 29

William Buck Audit (WA) Pty Ltd



SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	428,500	373,194
Grants, subsidies and contributions	5,516,629	5,815,118
Fees and charges	1,428,257	644,445
Interest revenue	324,157	274,717
Goods and services tax received	(3,640)	(5,073)
Other revenue	4,400,453	2,188,927
	<u>12,094,356</u>	<u>9,291,328</u>
Payments		
Employee costs	(4,198,769)	(4,215,803)
Materials and contracts	(2,352,601)	(1,467,024)
Utility charges	(54,470)	(40,087)
Finance costs	(584)	(868)
Insurance paid	(173,206)	(173,869)
Other expenditure	(236,896)	(220,695)
	<u>(7,016,526)</u>	<u>(6,118,346)</u>
Net cash provided by operating activities	5,077,830	3,172,982
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	7(a) (1,138,211)	(1,531,143)
Payments for construction of infrastructure	8(a) (280,120)	(394,559)
Capital grants, subsidies and contributions	52,169	493,279
Proceeds from sale of property, plant & equipment	68,430	1,068
Net cash (used in) investing activities	(1,297,732)	(1,431,355)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments for principal portion of lease liabilities	26(a) (13,172)	(10,127)
Net cash (used in) financing activities	(13,172)	(10,127)
Net increase in cash held	3,766,926	1,731,500
Cash at beginning of year	6,262,832	4,531,332
Cash and cash equivalents at the end of the year	10,029,758	6,262,832

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

William Buck Audit (WA) Pty Ltd



SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 Actual \$	2025 Budget \$	Restated* 2024 Actual \$
OPERATING ACTIVITIES			
Revenue from operating activities			
General rates	24 526,205	524,569	500,459
Grants, subsidies and contributions	4,996,175	5,661,002	6,186,279
Fees and charges	1,232,257	1,064,788	1,178,348
Interest revenue	324,157	288,650	274,717
Other revenue	4,400,453	4,034,610	19,119,924
Profit on asset disposals	68,430	20,500	0
	11,547,677	11,594,119	27,259,727
Expenditure from operating activities			
Employee costs	(4,242,005)	(4,126,807)	(4,033,270)
Materials and contracts	(2,693,107)	(2,559,959)	(1,597,933)
Utility charges	(54,470)	(67,370)	(40,087)
Depreciation	(1,638,392)	(1,504,592)	(1,497,814)
Finance costs	(584)	(822)	(868)
Insurance	(173,206)	(183,004)	(173,869)
Other expenditure	(651,663)	(1,210,252)	(750,259)
Loss on asset disposals	0	(44,660)	(61,068)
	(9,453,427)	(9,697,466)	(8,155,168)
Non-cash amounts excluded from operating activities	25(a) 3,742,919	1,545,952	1,547,657
Amount attributable to operating activities	5,837,169	3,442,605	20,652,216
INVESTING ACTIVITIES			
Inflows from investing activities			
Capital grants, subsidies and contributions	52,169	257,654	1,525,211
Proceeds from disposal of assets	68,430	(24,160)	1,068
	120,599	233,494	1,526,279
Outflows from investing activities			
Right of use assets received - non cash	10(a) 0	0	(2,202)
Acquisition of property, plant and equipment	7(a) (1,138,211)	(992,196)	(1,821,143)
Acquisition of infrastructure	8(a) (280,120)	(281,883)	(1,104,260)
	(1,418,331)	(1,274,079)	(2,927,605)
Non-cash amounts excluded from investing activities	25(b) 0	0	0
Amount attributable to investing activities	(1,297,732)	(1,040,585)	(1,401,326)
FINANCING ACTIVITIES			
Inflows from financing activities			
Transfers from reserve accounts	27 3,524,109	3,331,454	1,649,167
	3,524,109	3,331,454	1,649,167
Outflows from financing activities			
Payments for principal portion of lease liabilities	26(a) (13,172)	(12,908)	(10,127)
Transfers to reserve accounts	27 (8,096,840)	(5,789,066)	(4,744,498)
	(8,110,012)	(5,801,974)	(4,754,625)
Amount attributable to financing activities	(4,585,903)	(2,470,520)	(3,105,458)
MOVEMENT IN SURPLUS OR DEFICIT			
Surplus or deficit at the start of the financial year	25(c) 2,871,987	68,500	750,817
Amount attributable to operating activities	5,837,169	3,442,605	20,652,216
Amount attributable to investing activities	(1,297,732)	(1,040,585)	(1,401,326)
Amount attributable to financing activities	(4,585,903)	(2,470,520)	(3,105,458)
Surplus or deficit after imposition of general rates	25(c) 2,825,521	0	16,896,249

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

* Restated - Refer to Note 29



William Buck Audit (WA) Pty Ltd

SHIRE OF COCOS (KEELING) ISLANDS
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF COCOS (KEELING) ISLANDS NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Shire of Cocos (Keeling) Islands which is a Class 4 local government comprises general purpose financial statements which have 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.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts 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 - Note 7
 - Infrastructure - Note 8
- Expected credit losses on financial assets - Note 4
- Estimated useful life of intangible assets - Note 11
- Measurement of employee benefits - Note 14
- Measurement of provisions - Note 15

Fair value hierarchy information can be found in Note 23

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. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

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

These amendments did not have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The standard is applied prospectively therefore the impact will be quantified upon the next revaluation cycle.

New accounting standards for application in future years

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

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

These amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
License of IP Asset	Contract to manage the .cc Top Level Domain and issue domain names	Single point in time	Fixed fee : Quarterly in advance Variable fee : Quarterly in arrears	None	Fixed fee: at date the arrangement was entered into. Variable fee: when earned.

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	526,205	0	526,205
Grants, subsidies and contributions	4,996,175	0	0	0	4,996,175
Fees and charges	1,232,257	0	0	0	1,232,257
Interest revenue	0	0	0	324,157	324,157
Other revenue	4,400,453	0	0	0	4,400,453
Capital grants, subsidies and contributions	0	52,169	0	0	52,169
Total	10,628,885	52,169	526,205	324,157	11,531,416

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	500,459	0	500,459
Grants, subsidies and contributions	6,186,279	0	0	0	6,186,279
Fees and charges	1,168,464	0	9,884	0	1,178,348
Interest revenue	0	0	12,184	262,533	274,717
Other revenue	19,119,924	0	0	0	19,119,924
Capital grants, subsidies and contributions	0	487,341	0	1,037,870	1,525,211
Total	26,474,667	487,341	522,527	1,300,403	28,784,938

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	224,654	189,385
Trade and other receivables overdue interest	11,389	12,184
Other interest revenue	88,114	73,148
	<u>324,157</u>	<u>274,717</u>
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$3,450		
Fees and charges relating to rates receivable		
Charges on instalment plan	440	390
The 2025 original budget estimate in relation to: Charges on instalment plan was \$350		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	65,000	65,000
- Other services – grant acquittals	11,320	10,700
	<u>76,320</u>	<u>75,700</u>
Employee Costs		
Employee benefit costs	3,495,547	3,510,882
Other employee costs	746,458	522,388
	<u>4,242,005</u>	<u>4,033,270</u>
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	584	868
	<u>584</u>	<u>868</u>
Other expenditure		
Net Land Trust Contributions	414,767	529,564
Sundry expenses	236,896	220,695
	<u>651,663</u>	<u>750,259</u>

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	4,245,259	702,833
Term deposits	5,784,499	5,559,999
Total cash and cash equivalents	10,029,758	6,262,832
Held as		
- Unrestricted cash and cash equivalents	(1,146,908)	(325,623)
- Restricted cash and cash equivalents	17 11,176,666	6,588,455
	10,029,758	6,262,832

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

4. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	247,557	154,559
Trade receivables	4,699,158	3,497,687
GST receivable	17,656	14,016
Allowance for credit losses of trade receivables	(212,850)	(16,850)
	4,751,521	3,649,412
Non-current		
Trade receivables	11,903,050	14,024,262
	11,903,050	14,024,262

Non-current trade receivables relates to the amount of income to be received by the Shire in relation to the Management and Administration of the .cc Top Level Domain.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	4,699,158	3,497,687	277,681
Allowance for credit losses of trade receivables	(212,850)	(16,850)	(16,850)
Total trade and other receivables from contracts with customers	4,486,308	3,480,837	260,831

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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.

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Fuel and materials	19,791	8,751
	19,791	8,751
The following movements in inventories occurred during the year:		
Balance at beginning of year	8,751	37,054
Inventories expensed during the year	(31,407)	(196,497)
Additions to inventory	42,447	168,194
Balance at end of year	19,791	8,751

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	44,595	54,660
Accrued income	0	91,338
	44,595	145,998

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year:

	Total property					Plant and equipment					Total property, plant and equipment	
	Note	Land	Buildings		Buildings - work in progress	Total property	Furniture and equipment	Plant and equipment	Other property, plant and equipment WIP	Furniture and Equipment - WIP		
			\$	\$								
Balance at 1 July 2023												
Additions*												
Depreciation												
Restated Balance at 30 June 2024*												
Comprises:												
Gross balance amount at 30 June 2024												
Accumulated depreciation at 30 June 2024												
Restated Balance at 30 June 2024*												
Additions												
Depreciation												
Transfers												
Balance at 30 June 2025												
Comprises:												
Gross balance amount at 30 June 2025												
Accumulated depreciation at 30 June 2025												
Balance at 30 June 2025												

* Restated - Refer to Note 29

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date						
Land and buildings						
Land - market value		3	Income capitalisation approach	Independent registered valuers	June 2023	Reference to market rental value
Land - communications		2	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent registered valuers	May 2024	Price per hectare/market borrowing rate
Buildings - non specialised		3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Utilising both observable and unobservable inputs, being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs)
(ii) Cost						
Furniture and equipment			Cost	Cost		Acquisition Cost
Plant and equipment			Cost	Cost		Acquisition Cost

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year:

	Infrastructure - roads	Other infrastructure	Other infrastructure - Parks and Ovals	Other infrastructure - works in progress	Other infrastructure - communications infrastructure	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	5,752,399	4,010,339	60,000	222,949	0	10,045,687
Additions*	342,548	52,011	0	0	709,701	1,104,260
(Disposals and Write Offs)	0	0	(60,000)	0	0	(60,000)
Depreciation	(158,894)	(271,535)	0	0	(15,495)	(445,915)
Restated Balance at 30 June 2024*	5,936,053	3,790,814	0	222,949	694,206	10,644,032
Comprises:						
Gross balance at 30 June 2024	6,253,056	4,330,498	0	222,949	709,701	11,516,204
Accumulated depreciation at 30 June 2024	(316,993)	(539,684)	0	0	(15,495)	(872,172)
Restated Balance at 30 June 2024*	5,936,063	3,790,814	0	222,949	694,206	10,644,032
Additions	280,120	0	0	0	0	280,120
Depreciation	(161,348)	(275,722)	0	0	(189,043)	(626,113)
Transfers	222,949	0	0	(222,949)	0	0
Balance at 30 June 2025	6,277,784	3,515,092	0	0	505,163	10,298,039
Comprises:						
Gross balance at 30 June 2025	6,756,125	4,330,498	0	0	709,701	11,796,324
Accumulated depreciation at 30 June 2025	(478,341)	(815,406)	0	0	(204,538)	(1,498,285)
Balance at 30 June 2025	6,277,784	3,515,092	0	0	505,163	10,298,039

* Restated - Refer to Note 29

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class Fair value - as determined at the last valuation date	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Infrastructure - roads	3	Cost approach using depreciated replacement cost (gross revaluation method)	Independent registered valuers	June 2022	Utilising both observable and unobservable inputs, being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs)
Other infrastructure	3	Cost approach using depreciated replacement cost (gross revaluation method)	Independent registered valuers	June 2022	Utilising both observable and unobservable inputs, being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs)
Other infrastructure - communications	3	Cost approach using depreciated replacement cost (gross revaluation method)	Independent registered valuers	May 2024	Utilising both observable and unobservable inputs, being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs)

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Land - freehold	not depreciated
Buildings - non specialised	10 to 50 years
Land and buildings subject to operating lease	term of lease
Furniture and equipment	4 to 15 years
Plant and equipment	4 to 15 years
Sealed roads and streets	
subgrade	not depreciated
bitumen seals	20 to 80 years
paved roads	50 years
Unsealed roads	
subgrade	not depreciated
formation	30 years
Other Infrastructure	10 to 50 years
Other Infrastructure - Parks & Ovals	not depreciated

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

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.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

Revaluation (cont'd)

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year:

	Note	Right-of-use assets - Buildings	Total right-of-use assets
		\$	\$
Balance at 1 July 2023		41,419	41,419
Additions		2,202	2,202
Depreciation		(11,891)	(11,891)
Balance at 30 June 2024		31,730	31,730
Gross balance amount at 30 June 2024		61,697	61,697
Accumulated depreciation at 30 June 2024		(29,967)	(29,967)
Balance at 30 June 2024		31,730	31,730
Depreciation		(12,002)	(12,002)
Balance at 30 June 2025		19,728	19,728
Gross balance amount at 30 June 2025		61,697	61,697
Accumulated depreciation at 30 June 2025		(41,969)	(41,969)
Balance at 30 June 2025		19,728	19,728

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(12,002)	(11,891)
Finance charge on lease liabilities	(584)	(868)
Short-term lease payments recognised as expense	(51,860)	(60,476)
Total amount recognised in the statement of comprehensive income	(64,446)	(73,235)

(b) Lease liabilities

Current	13,229	12,908
Non-current	5,271	18,764
26(a)	18,500	31,672

MATERIAL ACCOUNTING POLICIES

Leases

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

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

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(a).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. INTANGIBLE ASSETS

Intangible assets

Non-current

Computer software development
Less: Accumulated amortisation

Movements in balances of computer software
during the financial year are shown as follows:

Balance at 1 July 2024

Amortisation

Balance at 30 June 2025

TOTAL INTANGIBLE ASSETS

2025 Actual \$	2024 Actual \$
5,000	5,000
(2,000)	(1,000)
3,000	4,000
4,000	5,000
(1,000)	(1,000)
3,000	4,000
3,000	4,000

Amortisation

The estimated useful life of intangible assets is 5 years for the current and prior years.

MATERIAL ACCOUNTING POLICIES

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Computer software (continued)

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

Amortisation is included within depreciation in the Statement of Comprehensive Income.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. TRADE AND OTHER PAYABLES

	2025	2024
	\$	\$
Current		
Sundry creditors	507,175	403,321
Prepaid rates	9,814	14,521
Statutory liabilities	15,466	0
Bonds and deposits held	42,697	36,848
Accrued expenses	90,440	0
	665,592	454,690

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

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

Prepaid rates

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	117,991	102,511
	117,991	102,511
Reconciliation of changes in contract liabilities		
Opening balance	102,511	160,400
Additions	117,991	102,511
Revenue from contracts with customers included as a contract liability at the start of the period	(102,511)	(160,400)
	117,991	102,511

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
Annual leave	220,802	209,240
Long service leave	215,634	230,529
	436,436	439,769
Employment on-costs	75,915	58,852
	75,915	58,852
Total current employee related provisions	512,351	498,621
Long service leave	57,537	44,111
	57,537	44,111
Employment on-costs	6,315	5,701
	6,315	5,701
Total non-current employee related provisions	63,852	49,812
Total employee related provisions	576,203	548,433

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. OTHER PROVISIONS

	2025 Provision for relocation expenses	2025 Total	2024 Total
	\$	\$	\$
Opening balance at 1 July 2024	0	0	0
Additional provision	50,000	50,000	0
Balance at 30 June 2025	50,000	50,000	0
Comprises			
Current	50,000	50,000	0
	50,000	50,000	0

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. REVALUATION SURPLUS

	2025	2025	2024	2024
	Opening	Closing	Opening	Closing
	balance	balance	balance	balance
	\$	\$	\$	\$
Revaluation surplus - Land	350,000	350,000	350,000	350,000
Revaluation surplus - Buildings	6,142,253	6,142,253	6,142,253	6,142,253
Revaluation surplus - Infrastructure - roads	278,181	278,181	278,181	278,181
Revaluation surplus - Other infrastructure	2,769,960	2,769,960	2,769,960	2,769,960
	9,540,394	9,540,394	9,540,394	9,540,394

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	11,176,666	6,588,455
		11,176,666	6,588,455
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	11,058,675	6,485,944
Contract liabilities	13	117,991	102,511
Total restricted financial assets		11,176,666	6,588,455
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit standby arrangements			
Credit card limit		40,000	40,000
Credit card balance at balance date		(20,217)	(17,376)
Total amount of credit unused		19,783	22,624

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

The Shire is not aware of any contingent liabilities as at 30 June 2025 (30 June 2024: nil).

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

2025	2024
\$	\$
0	15,172
0	2,242
0	17,414
0	17,414

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	7,375	7,000	5,500
President's meeting attendance fees	7,375	7,000	5,500
President's conferences and training	0	1,500	0
President's travel and accommodation expenses	10,862	13,000	3,252
	25,612	28,500	14,252
Deputy President's annual allowance	7,375	7,000	5,500
Deputy President's conferences and training	0	1,000	0
Deputy President's travel and accommodation expenses	5,095	7,000	3,252
	12,470	15,000	8,752
All other council member's meeting attendance fees	36,875	35,000	27,500
All other council member's ICT expenses	0	0	4,539
All other council member's training and conference expenses	0	5,000	220
All other council member's travel and accommodation expenses	25,875	35,000	39,693
	62,750	75,000	71,952
21(b)	100,832	118,500	94,956

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	707,099	827,065
Post-employment benefits	82,313	105,483
Employee - other long-term benefits	6,000	13,304
Council member costs	100,832	94,956
	896,244	1,040,808
21(a)		

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	250,020	120,125
Purchase of goods and services	0	870
Short term employee benefits - other related parties	348,106	551,921
Payment of council member costs - Refer to Note 23(a)	100,832	94,956
Amounts outstanding from related parties:		
Trade and other receivables	13,959	17,227

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

There were no such parties requiring disclosure during the current or previous year.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF COCOS (KEELING) ISLANDS
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FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General rates

RATE TYPE	Rate description	Basis of valuation	2024/25 Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
GRV - General	GRV - General Developed	Gross rental valuation	0.1244	163	2,720,380	338,415	0	338,415	338,415	0	338,415	329,271
	GRV - Vacant Land	Gross rental valuation	0.2483	15	44,400	11,025	0	11,025	11,025	0	11,025	10,852
	GRV - Business	Gross rental valuation	0.1312	68	1,151,975	151,139	1,636	152,775	151,139	0	151,139	141,290
	Total general rates			246	3,916,755	500,579	1,636	502,215	500,579	0	500,579	481,213
Minimum payment	Minimum payment											
	GRV - General Developed	Gross rental valuation	810	4	3,540	3,240	0	3,240	3,240	0	3,240	3,120
	GRV - Vacant Land	Gross rental valuation	910	5	16,120	4,550	0	4,550	4,550	0	4,550	4,400
	GRV - Business	Gross rental valuation	810	20	72,694	16,200	0	16,200	16,200	0	16,200	14,820
Total minimum payments	Total minimum payments			29	92,354	23,990	0	23,990	23,990	0	23,990	22,340
	Total general rates and minimum payments			275	4,009,019	524,569	1,636	526,205	524,569	0	524,569	503,553
Concessions	Concessions											
	Total rates							526,205	524,569	0	524,569	500,459
(b) Rates related information	Rates (instalment interest)											
	Rates overdue interest											
	Total rates related information							1,380	1,000	1,343	1,343	10,841

*Rateable Value at time of raising of rate.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(68,430)	(20,500)	0	0
Less: Movement in liabilities associated with restricted cash	37,705	0	0	0
Add: Loss on disposal of assets	0	44,660	61,068	61,068
Add: Depreciation	9(a) 1,638,392	1,504,592	1,497,814	1,497,814
Non-cash movements in assets and liabilities:				
Non- Current Debtors	4 2,121,212	0	0	0
Employee benefit provisions	14 14,040	17,200	(11,225)	(11,225)
Non-cash amounts excluded from operating activities	3,742,919	1,545,952	1,547,657	1,547,657
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Property, plant and equipment received for substantially less than fair value	7(a) 0	0	0	290,000
Infrastructure received for substantially less than fair value	8(a) 0	0	0	709,701
Non cash capital grants, subsidies and contributions				(999,701)
Non-cash amounts excluded from investing activities	0	0	0	0
(c) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27 (11,058,675)	(8,021,799)	(6,485,944)	(6,485,944)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of lease liabilities	10(b) 13,229	13,185	12,908	12,908
- Employee benefit provisions in Reserve	384,465	379,784	346,761	346,761
- Other provisions	0	0	0	0
Total adjustments to net current assets	(10,660,981)	(7,628,830)	(6,126,275)	(6,126,275)
Net current assets used in the Statement of financial activity				
Total current assets	14,845,665	8,313,793	10,066,992	10,066,992
Trade receivables (non current)	0	0	0	14,024,262
Less: Total current liabilities	(1,359,163)	(684,963)	(1,068,730)	(1,068,730)
Less: Total adjustments to net current assets	(10,660,981)	(7,628,830)	(6,126,275)	(6,126,275)
Surplus or deficit after imposition of general rates	2,825,521	0	2,871,987	16,896,249

SHIRE OF COCOS (KEELING) ISLANDS
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FOR THE YEAR ENDED 30 JUNE 2025

26. LEASE LIABILITIES

(a) Lease Liabilities

		Actual				Budget			
Purpose	Note	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	
Shire Office - West Island		41,799	\$ 0	(10,127)	31,672	\$ 0	(13,172)	18,500	
Total		41,799	0	(10,127)	31,672	0	(13,172)	18,500	

		Actual for year ending 30 June 2025		Budget for year ending 30 June 2025	
Purpose	Loan number	Institution	Interest rate	Date final payment is due	
Shire Office - West Island	B020	JLL	2.40%	1/11/2026	
Total					

		Actual for year ending 30 June 2024		Budget for year ending 30 June 2024	
Purpose	Loan number	Institution	Interest rate	Date final payment is due	
Shire Office - West Island	B020	JLL	2.40%	1/11/2026	
Total					

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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[illegible]

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
(a) Reserve for Council	- to be used to fund annual and long service leave requirements.
(b) Leave reserve	- to be used for the purchase of major plant.
(c) Plant Reserve	- to be used for the construction of Council buildings.
(d) Building Reserve	- to be used for the purchase of furniture and office equipment.
(e) Furniture and Equipment Reserve	- to be used to ensure that Council has sufficient cover on all insurance policies.
(f) Self Insurance Reserve	- to be used for the development of Home Island facilities and infrastructure.
(g) Community Reserve	- to be used for the purpose of providing for the needs of Climate Adaptation in the future.
(h) Climate Adaptation Reserve	- to be used to provide funds for the future administration and winding-up of the 1979 and 1984 Land Trusts.
(i) Land Trust Administration Reserve	- to be used for the purchase of land and the purchase of land and the purchase of land and the purchase of land.
(j) Wind-up Reserve	- to be used for Contested ICT income and costs.
(k) Contested ICT Income Reserve	- to be used for future Shire infrastructure projects.
(l) Infrastructure Reserve	- to be used for future Shire infrastructure projects.

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. TRUST FUNDS

Transactions related to, and Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

STATEMENT OF COMPREHENSIVE INCOME for years ended:	LAND TRUST 1979		LAND TRUST 1984	
	30 June 2025	30 June 2024	30 June 2025	30 June 2024
Revenue				
Contributions	358,914	402,255	29,351	127,309
Rent revenue	675,719	498,233	0	0
Fees and Charges	0	0	146,399	156,126
Other revenue	102,252	102,456	0	0
Total	1,136,885	1,002,944	175,750	283,435
Expenses				
Employee, Materials and Contract related	(756,511)	(627,241)	(122,400)	(56,755)
Utility charges	(67,797)	(59,621)	(6,803)	(5,728)
Depreciation on non-current assets	(1,690,411)	(1,690,412)	(267,219)	(259,961)
Insurance expenses	(312,577)	(316,081)	(46,547)	(46,547)
Total	(2,827,296)	(2,693,355)	(442,969)	(368,991)
Total comprehensive income for the period	(1,690,411)	(1,690,411)	(267,219)	(85,556)

STATEMENT OF FINANCIAL POSITION	30 June 2025	30 June 2024	30 June 2025	30 June 2024
NON-CURRENT ASSETS				
Property, plant and equipment	44,639,536	46,329,947	7,892,529	8,159,748
TOTAL NON-CURRENT ASSETS	44,639,536	46,329,947	7,892,529	8,159,748
TOTAL ASSETS	44,639,536	46,329,947	7,892,529	8,159,748
EQUITY				
Retained surplus	(3,733,277)	(2,042,868)	(562,508)	(295,289)
Revaluation surplus	48,372,813	48,372,815	8,455,037	8,455,037
TOTAL EQUITY	44,639,536	46,329,947	7,892,529	8,159,748

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

29. CORRECTION OF ERROR

During the financial year ended 30 June 2024, the Shire executed an asset transfer deed with a third party pursuant to which certain assets, being IT infrastructure assets and a property (the Assets), were transferred to the Shire. This asset transfer was incorrectly not recognised in the Shire's financial statements for the year ended 30 June 2024.

As a consequence of the above, the Shire has determined that:

(a) As at 30 June 2024:

- Infrastructure assets were understated by \$694,206.
- Property, plant and equipment were understated by \$290,000.
- Retained surplus was understated by \$984,206.

(b) For the year ended 30 June 2024:

- Depreciation expense was understated by \$15,495.
- Capital grants, subsidies and contributions were understated by \$999,701.

The financial impact of the correction of the above error is presented below:

	2024 Reported	Restatement	2024 Restated
Statement of Comprehensive Income (Extract)	\$	\$	\$
Depreciation	(1,482,319)	(15,495)	(1,497,814)
Capital grants, subsidies and contributions	525,510	999,701	1,525,211
Net result for the period	19,645,564	984,206	20,629,770
Total comprehensive income for the period	19,645,564	984,206	20,629,770

	2024 Reported	Restatement	2024 Restated
Statement of Financial Position (Extract)			
Infrastructure	9,949,826	694,206	10,644,032
Property, plant and equipment	14,954,460	290,000	15,244,460
Total non-current assets	38,964,278	984,206	39,948,484
Total assets	49,031,271	984,206	50,015,477
Net assets	47,893,965	984,206	48,878,171
Retained surplus	31,867,627	984,206	32,851,833
Total equity	47,893,965	984,206	48,878,171

	2024 Reported	Restatement	2024 Restated
Statement of Financial Activity (Extract)			
Depreciation	(1,482,319)	(15,495)	(1,497,814)
Non-cash amounts excluded from operating activities	1,532,162	15,495	1,547,657
Amount attributable to operating activities	20,652,216	-	20,652,216
Capital grants, subsidies and contributions	525,510	999,701	1,525,211
Acquisition of property, plant and equipment	(1,531,143)	(290,000)	(1,821,143)
Acquisition of infrastructure	(394,559)	(709,701)	(1,104,260)
Amount attributable to investing activities	(1,401,326)	-	(1,401,326)

OFFICIAL

**Auditor General****INDEPENDENT AUDITOR'S REPORT
2025
Shire of Cocos (Keeling) Islands****To the Council of the Shire of Cocos (Keeling) Islands****Opinion**

I have audited the financial report of the Shire of Cocos (Keeling) Islands (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Restatement of comparative figures

I draw attention to Note 29 to the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

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In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the

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Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Cocos (Keeling) Islands for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 June 2026

Contact Us



08 9162 6649



info@cocos.wa.gov.au



SHIRE OF
COCOS
KEELING
ISLANDS

MAJU PULU KITA | ADVANCE OUR ISLANDS

Australia Day Fireworks 2025





Nil

Nil

as a true record of proceedings.

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FOOTNOTES:

Voting

- Each elector present at the meeting is entitled to one (1) vote on each matter to be decided, however it not mandatory for each elector to cast a vote.
- All decisions are to be made by a simple majority vote.
- Voting is to be constructed so that no voter's vote is secret.

Definition of Elector

An elector is defined in the *Local Government Act 1995*. An elector is a person who is eligible to vote in an election of the Shire of Cocos (Keeling) Islands.

Speaking at Electors Meeting

When addressing the meeting, please state your name and address for minute taking purposes.

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 COUNCIL DELEGATION REGISTER REVIEW

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.1.1.1 - Revise Council Delegation Register - *Under Separate Cover*
10.1.1.2 - Council Delegation Register Changes Summary - *Under Separate Cover*

AUTHORITY/DISCRETION

Definition

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

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

REPORT PURPOSE

The purpose of this report is to seek Council’s review and adoption of the revised Council Delegations Register, including the restructuring of existing Council delegations, proposed changes to selected delegations, and the inclusion of additional delegations identified through the 2026 review.

BACKGROUND

The Shire’s current Council Delegations Register was last reviewed by Council on 27 November 2024.

Section 5.46(2) of the *Local Government Act 1995* requires delegations made under Part 5, Division 4 of the Act to be reviewed by the delegator at least once every financial year. Section 5.46 also requires the CEO to maintain a register of delegations made to the CEO and employees, together with appropriate records relating to the exercise of delegated authority.

The current review has therefore been undertaken both to meet the Shire’s statutory review obligations and to consider whether the structure of the existing Delegations Register remains appropriate.

A detailed review has identified that the existing document combines several different forms of authority within a single register, including:

- statutory delegations from Council to the Chief Executive Officer;
- delegations from the Chief Executive Officer to employees;
- statutory appointments and authorisations;
- internal financial and administrative authorities; and
- operational management controls.

While these authorities are related, they arise from different legislative or management sources and are not all Council delegations.

The review has therefore focused not only on the individual delegations themselves, but also on restructuring the existing register so that each authority is recorded according to its proper legal or administrative basis. The proposed replacement framework separates Council delegations, CEO delegations to employees, statutory appointments and authorisations, Management Practices and external authorities into distinct registers.

COMMENT

Proposed framework

The review proposes that the existing combined Delegations Register be replaced by five distinct registers:

Register	Purpose
Council Delegations Register – CD	Statutory powers and duties delegated by Council to the CEO.
CEO Delegations to Employees – CEO-D	Powers delegated by the CEO to employees where legislation permits.
Statutory Appointments and Authorisations – AP	Appointments or authorisations made under specific legislation by the relevant statutory authority.
Management Practices – MP	Internal financial, administrative and operational authorities.
External Delegations and Appointments – EXT	Authorities conferred on the Shire or its officers by an external agency.

This separation is intended to provide a clearer distinction between matters that require a formal Council decision and matters that properly sit within the CEO's statutory or administrative responsibilities.

Council's role

Under the revised framework, Council's role is primarily to determine what statutory powers and duties of the local government are delegated to the CEO, together with any conditions or limitations that are to apply.

Council does not approve individual CEO delegations to employees. Where legislation permits, these are made separately by the CEO, subject to the governing legislation and any conditions of the originating Council delegation.

Similarly, statutory appointments and authorisations are made by the person or body identified in the relevant legislation. Council only has a role where the legislation gives the appointment power to Council or where an enabling Council delegation is required.

Internal financial, administrative and operational authorities are not statutory Council delegations and will instead be maintained through the Management Practices Register under the CEO's management responsibility.

This is a key change from the existing register, which currently presents a number of administrative and financial controls as if they were Council delegations.

Review of existing delegations

The current register contains 24 statutory instruments within sections 1 to 6, together with 39 financial and administrative entries within section 7.

The review proposes that:

- 23 existing Council-to-CEO delegations be retained and reformatted into a consistent structure;
- the current broad 1.1.1 – Appoint Authorised Persons delegation be separated into the appropriate legislative appointment and delegation mechanisms;
- the 39 financial and administrative entries in section 7 be removed from the Council Delegations Register where they are not statutory delegations and relocated to the Management Practices framework or removed where they are routine administrative functions; and
- statutory functions such as payment from municipal or trust funds, disposal of property, investment, debt write-off and rates recovery remain as formal Council delegations where required.

Substantive changes to existing Council delegations

While most existing Council delegations are proposed to continue without material change, the review has identified a small number where a substantive change to the scope or conditions of the existing delegation is proposed.

Existing Delegation	Proposed Substantive Change
2.1.8 – Panels of Pre-Qualified Suppliers / CD-LG-08	Increase the maximum contract value for use of a panel of pre-qualified suppliers from \$200,000 to \$250,000, aligning the delegation with the current statutory tender threshold and the Shire's procurement framework.
2.1.9 – Disposing of Property / CD-LG-09	Increase the CEO's authority to dispose of property other than land or buildings from the current \$20,000 limit to \$50,000. The revised delegation expressly requires compliance with s.3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i> , including any applicable exemption. Disposal of land or buildings is excluded from the delegation and remains a matter for Council.
2.1.11 – Defer, Grant Discounts, Waive or Write Off Debts / CD-LG-11	Increase the limit for waivers, concessions and write-offs from \$1,000 to \$5,000 and clarify the circumstances in which the delegation may be exercised.
3.1.5 – Appoint Approved Officers and Authorised Officers / CD-BA-05	Consolidate the Building appointment authority currently spread across delegation 3.1.5 and the Building component of 1.1.1. Council will provide the enabling delegation to the CEO, with individual officer appointments recorded separately in the Statutory Appointments and Authorisations Register.
1.1.1 – Appoint Authorised Persons	Remove the current combined appointment delegation and separate the various appointment and authorisation functions according to their relevant legislative source. Where Council delegation is required, this will be provided through the appropriate specific Council delegation; otherwise, the appointment will be recorded separately under the relevant statutory mechanism.

Additional delegations

The review has also identified several areas where additional Council delegations would improve operational efficiency and provide clearer statutory authority.

These relate to:

- Bush Fires Act functions;
- Dog Act functions;
- broader planning scheme decision-making;
- administration of the Public Places and Local Government Property Local Law 2020;
- dangerous excavations in or adjoining public thoroughfares; and
- private works on, over or under public places.

These proposed delegations have been drafted as separate instruments within the revised Council Delegations Register.

POLICY AND LEGISLATION IMPLICATIONS

The principal legislative framework for Council delegations is contained within Part 5, Division 4 of the *Local Government Act 1995*, including provisions dealing with:

- Council delegations to the CEO;
- limitations on delegations;
- CEO delegations to employees; and
- maintenance and review of delegation records.

Other legislation, including the *Building Act 2011*, *Dog Act 1976*, *Bush Fires Act 1954*, *Food Act 2008* and planning legislation, contains separate delegation or appointment mechanisms which have been addressed individually through the review.

The review does not itself amend existing Council policies.

However, the new Management Practices Register will provide a clearer separation between Council policy, statutory delegation and internal management authority.

FINANCIAL IMPLICATIONS

There are no direct material financial implications associated with adoption of the revised Council Delegations Register.

The revised framework is intended to improve administrative efficiency by clearly identifying those decisions that may be made under delegation and those that remain with Council.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Inappropriate or unclear delegation of financial authority could result in expenditure, disposal, debt write-off or other financial decisions being made outside approved authority.	Moderate	Separate statutory delegations from internal Management Practices; clearly define monetary limits and conditions; retain Council approval for matters outside delegated authority; maintain appropriate financial controls and recordkeeping.
Reputation	Poorly defined or inconsistently applied delegations could reduce confidence in the Shire's governance and decision-making processes.	Moderate	Maintain a clear and transparent delegation structure; clearly identify decision-making authority; retain audit trail references to the previous register; ensure significant or sensitive matters can be referred to Council.
Compliance	Outdated, incorrectly structured or improperly exercised delegations may result in decisions	High	Undertake the statutory annual review; verify legislative authority for each delegation;

	being made without valid statutory authority or contrary to legislative requirements.		separate CEO delegations and statutory appointments from Council delegations; maintain required registers and records; review delegations at least annually.
Fraud	Excessively broad or poorly controlled delegated authority could increase the opportunity for inappropriate decisions, conflicts of interest or misuse of financial authority.	Moderate	Apply clear delegation limits and conditions; maintain segregation of duties and approval controls; require written records of delegated decisions; retain Council oversight of higher-value or significant matters; apply procurement and financial management controls.

Risk Matrix

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

The review has been undertaken to satisfy the Shire's statutory obligation to review its delegations and to assess whether the current Council delegation arrangements remain accurate, appropriate and effective.

The review has retained the majority of existing Council delegations, identified a small number of substantive changes to delegated authority, and separated matters that are not Council delegations into their appropriate administrative or statutory framework.

The revised Council Delegations Register provides a clearer and more consistent record of the powers and duties delegated by Council to the Chief Executive Officer, while retaining Council oversight of matters that are required to remain with Council or fall outside the scope of delegated authority.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

- 1. REVIEWS THE SHIRE'S DELEGATIONS REGISTER IN ACCORDANCE WITH SECTION 5.46(2) OF THE LOCAL GOVERNMENT ACT 1995;**
- 2. ADOPTS THE REVISED COUNCIL DELEGATIONS REGISTER (ATTACHED) AS THE REPLACEMENT FOR THE COUNCIL DELEGATION COMPONENTS OF THE DELEGATIONS REGISTER LAST REVIEWED ON 27 NOVEMBER 2024;**
- 3. APPROVES THE INCLUSION OF THE ADDITIONAL COUNCIL DELEGATIONS IDENTIFIED THROUGH THE REVIEW, RELATING TO:**
 - (A) BUSH FIRES ACT OPERATIONAL FUNCTIONS;**
 - (B) DOG ACT FUNCTIONS;**
 - (C) BROADER LOCAL PLANNING SCHEME DECISION-MAKING;**
 - (D) ADMINISTRATION OF THE PUBLIC PLACES AND LOCAL GOVERNMENT PROPERTY LOCAL LAW 2020;**
 - (E) DANGEROUS EXCAVATIONS IN OR ADJOINING PUBLIC THOROUGHFARES; AND**
 - (F) PRIVATE WORKS ON, OVER OR UNDER PUBLIC PLACES;**
- 4. NOTES THAT, AS PART OF THE REVIEW:**
 - (A) CEO DELEGATIONS TO EMPLOYEES WILL BE RECORDED SEPARATELY FROM COUNCIL DELEGATIONS;**
 - (B) STATUTORY APPOINTMENTS AND AUTHORISATIONS WILL BE RECORDED SEPARATELY ACCORDING TO THE RELEVANT LEGISLATIVE APPOINTMENT MECHANISM;**
 - (C) INTERNAL FINANCIAL, ADMINISTRATIVE AND OPERATIONAL AUTHORITIES WILL BE REMOVED FROM THE COUNCIL DELEGATIONS REGISTER WHERE THEY ARE NOT STATUTORY DELEGATIONS AND MAINTAINED SEPARATELY AS MANAGEMENT PRACTICES; AND**
 - (D) EXTERNAL DELEGATIONS OR APPOINTMENTS, WHERE IDENTIFIED, WILL BE RECORDED SEPARATELY ACCORDING TO THEIR EXTERNAL SOURCE;**
 - (E) CEO DELEGATIONS TO EMPLOYEES, STATUTORY APPOINTMENTS OR AUTHORISATIONS MADE BY THE RELEVANT STATUTORY APPOINTING AUTHORITY, AND INTERNAL MANAGEMENT PRACTICES DO NOT REQUIRE SEPARATE COUNCIL APPROVAL UNLESS THE GOVERNING LEGISLATION EXPRESSLY PROVIDES OTHERWISE; AND**
 - (F) THE PREVIOUS DELEGATIONS REGISTER WILL BE RETAINED AS AN HISTORICAL RECORD.**

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 FINAL SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026-2031

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

For Council to consider the outcomes of community consultation undertaken on the Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 and to consider adoption of the final Plan.

BACKGROUND

The *Public Health Act 2016 (WA)* establishes a shared responsibility between the Department of Health and local governments for protecting, promoting and improving public health outcomes across Western Australia.

The legislative framework recognises that local governments have an important role in addressing local public health risks and supporting community wellbeing through planning, prevention, environmental health, community development and coordinated service delivery.

Under Part 5 of the *Public Health Act 2016*, each local government is required to prepare a local public health plan for its district. The local public health plan is required to be consistent with the State Public Health Plan.

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

The Draft Plan identifies 14 local public health priorities and proposes actions intended to support improved health and wellbeing outcomes for the community.

Council considered the Draft Plan at its Ordinary Council Meeting held on 17 June 2026 and resolved as follows:

RESOLUTION OCM/26/057

THAT COUNCIL, BY SIMPLE MAJORITY:

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

Following Council's resolution, the Draft Plan was released for public consultation.

COMMENTS

The Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 has been developed to provide a structured framework for identifying and responding to public health priorities affecting the Cocos (Keeling) Islands community.

The Plan recognises the unique circumstances of the Islands, including their remote location, population characteristics, environmental conditions, access to services, food security considerations and reliance on external agencies and service providers for a range of health-related services.

The Plan identifies **14 local public health priorities** and proposes actions intended to support improved health and wellbeing outcomes for the community.

A key priority identified in the Plan is:

“Enhancing food security and ensuring reliable access to high-quality fruit and vegetables.”

This priority recognises the importance of access to nutritious food as a fundamental component of public health and wellbeing. The remote location of the Cocos (Keeling) Islands creates particular challenges in relation to the availability, affordability and reliability of fresh food supplies.

The Plan also recognises that the Shire cannot address all public health matters independently. Effective implementation will require collaboration with the Commonwealth Government, Western Australian Government, health service providers, community organisations, businesses and the local community.

Following Council's resolution of 17 June 2026, the Draft Plan was released for public consultation. The consultation process provided an opportunity for the community and relevant stakeholders to review the proposed priorities and actions and provide feedback before the Plan was finalised.

One written submission was received during the consultation period. The submission specifically commented on the food security priority and recommended that the Shire investigate whether the

Cocos (Keeling) Islands could access Commonwealth Government initiatives designed to reduce the cost of essential foods in remote communities.

The submission has been considered by Shire officers and is addressed in the Community Consultation section of this report.

The feedback reinforces the relevance of the existing food security priority and provides an opportunity for the Shire to undertake further investigation and advocacy with relevant Commonwealth and State Government agencies.

The final Plan is intended to operate as a living document and will be reviewed periodically to ensure that it remains relevant to local circumstances, emerging public health issues, legislative requirements and community needs.

Implementation of actions identified in the Plan will be undertaken having regard to the Shire's functions, available resources, funding opportunities and priorities established through the annual budget and strategic planning processes.

Community Consultation

Following Council's resolution OCM/26/057, a Public Notice – Community Consultation was issued on 10 August 2026 inviting community members, residents, businesses, community organisations, community groups and other interested stakeholders to review the Draft Plan and provide written feedback.

The consultation notice advised that the Draft Plan was available:

- at the Shire Administration Offices on Home Island and West Island;
- on the Shire website; and
- by request via email.

Written submissions were invited by:

- email;
- in person at either Shire Administration Office; or
- post to the Chief Executive Officer, Shire of Cocos (Keeling) Islands.

The consultation period closed at **4.00 pm on Thursday, 10 September 2026**.

During the consultation period, **one written submission was received**.

Consultation Feedback

The submission supported the importance of the health priority relating to:

“Enhancing food security and ensuring reliable access to high-quality fruit and vegetables.”

The submission noted the challenges associated with local production of fruit and vegetables due to the growing conditions at Cocos (Keeling) Islands.

It was noted that locally produced fruit and vegetables would be desirable, but the range and availability of locally grown produce is constrained by the challenging growing conditions. The submission also recognised that a number of previous local initiatives have not fully overcome these challenges, while expressing hope that current and future local initiatives may be more successful.

The submission noted that, in the meantime, reliable access to fresh fruit and vegetables is dependent on freight from the mainland and that the cost of freight may act as a barrier to residents consuming sufficient quantities of fruit and vegetables.

The submission recommended that the Shire investigate whether the Cocos (Keeling) Islands could access Commonwealth Government initiatives intended to reduce the cost of essential foods in remote communities, including the **Low Cost Essentials Subsidy Scheme**.

The submitter provided links to Commonwealth Government information regarding the program for the Shire's consideration.

Officer Consideration and Response

The submission is considered relevant to the objectives of the Public Health Plan and reinforces the importance of the existing health priority relating to food security and access to high-quality fruit and vegetables.

Food security is an important public health consideration for the Cocos (Keeling) Islands due to the community's remote location, reliance on freight for food supplies, freight costs, availability of fresh produce and the challenges associated with local food production.

The suggestion to investigate Commonwealth food security initiatives provides a practical opportunity for the Shire to undertake further advocacy and investigation during implementation of the Plan.

The Shire will investigate the availability and eligibility of relevant Commonwealth and other government food security initiatives, including the Low Cost Essentials Subsidy Scheme, to determine whether the Cocos (Keeling) Islands community, local businesses or community organisations may be eligible to participate.

As eligibility, administration and funding arrangements for Commonwealth programs are determined by the relevant Commonwealth agencies, the Shire will liaise with the appropriate agencies to establish:

1. whether the Cocos (Keeling) Islands is eligible for the relevant program;
2. whether existing local food retailers, suppliers or community organisations may participate;
3. whether geographic or other eligibility requirements apply;
4. what application or registration requirements may apply; and
5. whether other Commonwealth or State Government programs or initiatives are available to support food security and access to affordable healthy food on the Islands.

Where appropriate, the Shire may also advocate to relevant Commonwealth and State Government agencies for programs or measures that recognise the particular circumstances and additional costs associated with providing food to a remote island community.

Consultation Outcome

The one submission received during the consultation period has been considered in finalising the Public Health Plan.

No amendment to the wording of the food security health priority is considered necessary. The existing priority:

“Enhancing food security and ensuring reliable access to high-quality fruit and vegetables”

appropriately captures the issue raised through the consultation process.

The feedback has, however, identified a specific opportunity for further investigation and advocacy during implementation of the Plan.

Accordingly, the final Plan retains the existing food security priority. The consultation feedback will inform implementation activities relating to food security, including investigation of relevant government programs and opportunities to improve access to affordable and healthy food.

Final Public Health Plan 2026–2031

The final Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 provides a framework for the Shire to identify, prioritise and respond to public health matters affecting the local community.

The Plan supports a preventative, risk-based and evidence-informed approach to public health and community wellbeing.

The Plan recognises that public health outcomes are influenced by a range of environmental, social, economic and community factors and that effective public health outcomes require collaboration between the Shire, State Government agencies, Commonwealth Government agencies, community organisations, businesses and the community.

The Plan is intended to operate as a living document and may be reviewed and updated where necessary to respond to:

- emerging public health issues;
- changes in legislation;
- changes to State or Commonwealth public health priorities;
- changing local circumstances; and
- community feedback and emerging opportunities.

Implementation of actions identified in the Plan will be undertaken having regard to the Shire's functions, available resources, funding opportunities and priorities established through the annual budget and strategic planning processes.

POLICY AND LEGISLATION IMPLICATIONS

Public Health Act 2016 (WA)

Section 45 of the *Public Health Act 2016* requires a local government to prepare a local public health plan for its district.

The Act provides that:

1. a local government must prepare a local public health plan for its district;
2. the plan must be consistent with the State Public Health Plan; and

3. the plan may be prepared in conjunction with the local government's Strategic Community Plan under the *Local Government Act 1995*.

Adoption of the final Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 will assist the Shire in meeting its statutory obligations under the *Public Health Act 2016*.

The Plan should be reviewed periodically to ensure that it remains relevant and consistent with legislative requirements and applicable State public health planning frameworks.

FINANCIAL IMPLICATIONS

There are no direct financial implications associated with the adoption of the Public Health Plan.

Implementation of individual actions identified in the Plan may have financial or resource implications in future years. Such matters will be considered through the Shire's annual budget process, Long Term Financial Plan and normal Council prioritisation processes.

Any specific initiatives requiring funding beyond existing resources will be subject to separate consideration by Council.

The investigation and advocacy proposed in response to the community submission regarding food security can initially be undertaken within existing administrative resources. Any future program or initiative requiring Shire funding would be subject to appropriate budgetary consideration.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Potential future costs associated with implementing actions arising from the Public Health Plan.	9 – Moderate	Manage implementation through future budget planning and prioritisation within the Shire's Long Term Financial Plan.
Reputation	Risk of community concern if public health priorities are not adequately	6 – Low–Moderate	Consultation has been undertaken and the submission received has been

	addressed or community feedback is not appropriately considered.		considered in finalising the Plan. Continue transparent communication regarding implementation.
Compliance	Risk of non-compliance with the <i>Public Health Act 2016</i> if the Shire does not maintain an appropriate local public health plan.	8 – Moderate	Adopt the Plan and undertake periodic review to ensure continued compliance with legislative and State public health requirements.
Fraud	Low risk associated with preparation and adoption of the Plan. Future implementation activities may involve procurement or expenditure.	4 – Low	Apply standard Shire procurement policies, financial controls, governance requirements and audit processes.

Risk Matrix

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

The risks identified above are considered manageable through existing Shire governance, financial, planning and operational processes.

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Draft Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031 was released for public consultation following Council's resolution OCM/26/057 of 17 June 2026.

The consultation period commenced following publication of the Public Notice on 10 August 2026 and closed at 4.00 pm on Thursday, 10 September 2026.

One written submission was received during the consultation period.

The submission supported the importance of the Plan's existing health priority relating to food security and access to high-quality fruit and vegetables. It also raised the particular challenges associated

with local food production, freight costs and access to affordable fresh produce on the Cocos (Keeling) Islands.

The submission recommended that the Shire investigate whether the Cocos (Keeling) Islands may be eligible for Commonwealth Government food security initiatives, including the Low Cost Essentials Subsidy Scheme.

The feedback has been considered and no change to the wording of the relevant health priority is considered necessary. The issue will instead inform implementation of the Plan through further investigation and, where appropriate, advocacy with Commonwealth and State Government agencies.

The final Public Health Plan provides a structured framework for identifying and responding to local public health priorities and supports the Shire's obligations under the *Public Health Act 2016*.

It is therefore recommended that Council adopt the Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

- 1. RECEIVES AND NOTES THE OUTCOMES OF THE COMMUNITY CONSULTATION UNDERTAKEN ON THE DRAFT SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026–2031;**
- 2. NOTES THAT ONE WRITTEN SUBMISSION WAS RECEIVED DURING THE CONSULTATION PERIOD AND THAT THE SUBMISSION HAS BEEN CONSIDERED BY SHIRE OFFICERS;**
- 3. NOTES THAT THE SUBMISSION SUPPORTED THE IMPORTANCE OF THE PLAN'S EXISTING HEALTH PRIORITY RELATING TO ENHANCING FOOD SECURITY AND ENSURING RELIABLE ACCESS TO HIGH-QUALITY FRUIT AND VEGETABLES;**
- 4. SUPPORTS THE SHIRE INVESTIGATING RELEVANT COMMONWEALTH AND STATE GOVERNMENT FOOD SECURITY INITIATIVES, INCLUDING THE LOW COST ESSENTIALS SUBSIDY SCHEME, AND ADVOCATING WHERE APPROPRIATE FOR IMPROVED ACCESS TO AFFORDABLE AND HEALTHY FOOD FOR THE COCOS (KEELING) ISLANDS COMMUNITY;**
- 5. ADOPTS THE SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026–2031, AS DETAILED IN ATTACHMENT 10.2.1.1; AND**
- 6. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO UNDERTAKE ANY MINOR FORMATTING, TYPOGRAPHICAL OR ADMINISTRATIVE AMENDMENTS REQUIRED TO THE PLAN PRIOR TO PUBLICATION, PROVIDED SUCH AMENDMENTS DO NOT MATERIALLY ALTER THE INTENT OR STRATEGIC DIRECTION OF THE PLAN.**



SHIRE OF COCOS (KEELING) ISLANDS PUBLIC HEALTH PLAN 2026 - 2031



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

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Message from the Shire President

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

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

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

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

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

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

Executive Summary

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

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

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

- Promoting the localised cultivation and consumption of healthy food.

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

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

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

1.0 Introduction

1.1 What is Public Health?

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

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

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

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

1.2 Objectives

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

2.0 Health and Wellbeing in the Indian Ocean Territory

2.1 Self-Reported Risk Factors

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

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

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

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

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

2.2 Socioeconomic Index for Areas (SEIFA)

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

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

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

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

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

3.0 Developing the Shire's Public Health Plan

Public health delivery operates across three core functional components:

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

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

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

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

3.1 Consultation Framework

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

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

The community and stakeholder consultation process has now been completed. Feedback received through the consultation process was reviewed and considered in the finalisation of the Shire of Cocos (Keeling) Islands Public Health Plan 2026–2031.

3.2 Priority Setting

The Public Health Plan 2026 – 2031 has been finalised following the completion of community and stakeholder consultation. Feedback received through the consultation process was considered in finalising the Plan, which is presented to Council for formal consideration and adoption.

4.0 The Shire's Role in Public Health and Wellbeing

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

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

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

5.0 Links to the Shire's Community and Business Plans

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

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

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

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

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

6.0 Strategies and Pillars

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

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

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

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

7.0 Strategies / Action Plan Matrix

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

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

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

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

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

8.0 Evaluation, Monitoring & References

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

References

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

Strategic Implementation Notes

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

10.2.2 2025 COMPLIANCE AUDIT RETURN

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.2.2.1 - 2025 Compliance Audit Return

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to present the 2025 Compliance Audit Return (CAR) to Council for consideration and adoption following its review by the Audit, Risk and Improvement Committee (ARIC).

The Compliance Audit Return is completed each year to assess the Shire's compliance with relevant legislative and governance requirements.

The 2025 Compliance Audit Return covers the period from 1 January 2025 to 31 December 2025.

The Return shows that the Shire complied with most of the requirements assessed. It also identifies several areas where further work, improvement or monitoring is required. These include procurement, delegation reviews, the Corporate Business Plan, Council Member Essentials training, audit processes, and the review of risk management, internal controls and legislative compliance systems.

ARIC considered the 2025 Compliance Audit Return at its meeting on 9 September 2026. The Committee sought further information, assurances and supporting evidence from management and subsequently recommended that Council adopt the Return.

The 2025 Compliance Audit Return is required to be submitted to the Local Government Inspector by 30 September 2026. Council is therefore requested to consider and adopt the Return at this meeting.

BACKGROUND

Local Governments are required to complete a Compliance Audit Return each year to assess their compliance with key legislative and governance requirements.

The 2025 Compliance Audit Return covers a range of areas, including:

- Council and committee governance;
- delegations;
- procurement and tendering;
- conflicts of interest and disclosures;
- financial management;
- audit requirements;
- risk management and internal controls;
- elections;
- codes of conduct;
- transparency and public access requirements; and
- other legislative and regulatory requirements.

The Compliance Audit Return provides an opportunity for the Shire to identify areas where its processes are working well and where improvements are required.

The Return was presented to ARIC for review before being referred to Council for consideration.

At its meeting on 9 September 2026, ARIC reviewed the Return and requested further assurances, updates and supporting evidence regarding a number of matters identified in the assessment.

Following consideration of the information provided by management, ARIC recommended that Council adopt the 2025 Compliance Audit Return.

The Return must be submitted to the Local Government Inspector by 30 September 2026.

COMMENTS

The Compliance Audit Return shows that the Shire complied with most of the requirements assessed. A number of matters were identified where further work or improvement is required.

3.1 Internet Services Contract – Procurement

The Return identifies a non-compliance relating to the procurement of an internet services contract.

In June 2025, the Shire entered into an internet services contract above the tender threshold without undertaking a public tender process. The previous provider had given the Shire approximately four weeks' notice that the service would cease. This required the Shire to arrange an alternative service to ensure essential operations could continue.

The circumstances were treated as an emergency. However, the Shire did not formally obtain approval to rely on the relevant exemption from the tender requirements.

The matter was also identified by the external auditor as a significant matter.

The Shire has identified actions to strengthen its procurement processes, including:

- improving procurement documentation;
- providing additional staff training;
- undertaking compliance checks; and
- strengthening records management.

3.2 Review of Delegations

The Return identifies that the Shire's delegation register was maintained, but there was not sufficient evidence to confirm that all required delegation reviews had been completed during the relevant period.

The last recorded Council review of delegations was undertaken in November 2024.

Further work is required to ensure delegation reviews are completed within the required timeframe and that the review process is properly recorded.

3.3 Corporate Business Plan

The Return identifies that the Corporate Business Plan was last reviewed on 14 December 2022.

Although the Corporate Business Plan contains the required information, the review has not occurred within the expected timeframe.

The review should be progressed through the Shire's Integrated Planning and Reporting process to ensure that the Shire's priorities remain current and aligned with community needs and available resources.

3.4 Council Member Essentials Training

The Return identifies that some Council Members were still completing the required Council Member Essentials training within the relevant timeframe.

The Shire should continue to monitor completion of the training and follow up any outstanding requirements.

3.5 Timing of the Audit Report

The auditor's report for the financial year ended 30 June 2025 was received by the Shire on 10 June 2026 and presented to Council on 29 July 2026.

The management letter was received in early July 2026. As a result, ARIC did not have an opportunity to review the annual financial statements and related audit information before they were presented to Council.

The timing of the audit process should be reviewed to improve coordination and, where possible, allow ARIC to consider the relevant audit information before it is presented to Council.

3.6 Risk Management, Internal Controls and Legislative Compliance

The Return identifies that the required review of the Shire's risk management, internal controls and legislative compliance systems had not been completed within the required timeframe.

The last recorded review was undertaken on 30 June 2023.

The Shire should complete and document the required review so that any weaknesses or areas for improvement can be identified and addressed.

The review will also provide assurance to Council and ARIC that the Shire's systems remain appropriate and effective.

3.7 Overall Compliance

Overall, the Compliance Audit Return shows that the Shire complied with most of the requirements assessed.

Some requirements were recorded as not applicable because the relevant circumstances did not occur during the 2025 compliance period. For example, the Shire did not undertake major trading undertakings or major land transactions, and there were no other tender, EOI or panel processes captured under the relevant requirements.

The matters identified in the Return provide an opportunity for the Shire to strengthen its governance, compliance and internal processes.

POLICY AND LEGISLATION IMPLICATIONS

The Compliance Audit Return considers the Shire's compliance with relevant requirements under:

- *Local Government Act 1995;*

- *Local Government (Administration) Regulations 1996;*
- *Local Government (Audit) Regulations 1996;*
- *Local Government (Financial Management) Regulations 1996;*
- *Local Government (Functions and General) Regulations 1996;*
- *Local Government (Constitution) Regulations 1998; and*
- *Local Government (Elections) Regulations 1997.*

The 2025 Compliance Audit Return covers the period from 1 January 2025 to 31 December 2025 and is required to be submitted to the Local Government Inspector by 30 September 2026.

The Return has been reviewed by ARIC and is now presented to Council for consideration and adoption.

There are no direct policy implications arising from adoption of the Compliance Audit Return.

However, the matters identified may require the Shire to review or strengthen relevant internal procedures, particularly in relation to:

- procurement;
- delegations;
- records management;
- risk management;
- legislative compliance; and
- audit processes.

FINANCIAL IMPLICATIONS

There are no significant direct financial implications associated with consideration and adoption of the Compliance Audit Return.

The improvements identified can generally be managed through existing operational resources and budgets. Where additional resources are required, these can be considered through the normal budget process.

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Failure to follow procurement requirements may expose the Shire to additional costs, poor value for money, or financial loss.	Medium	Strengthen procurement and emergency procurement procedures, ensure appropriate approvals are obtained, and maintain supporting documentation.
Reputation	Non-compliance with legislative and governance requirements may affect the Shire's reputation and community confidence.	Medium	Implement the corrective actions identified in the Compliance Audit Return and monitor progress through governance and audit processes.
Compliance	Failure to meet legislative requirements relating to procurement, delegations, corporate planning, training and risk management may result in non-compliance with the Local Government Act 1995 and associated regulations.	High	Complete outstanding reviews, improve documentation, monitor legislative requirements and provide staff training where required.
Fraud	Weaknesses in procurement, delegation or record-keeping processes may increase the opportunity for inappropriate use of Shire resources or unauthorised decisions.	Medium	Maintain clear delegations, separation of duties, procurement controls, approval processes and appropriate records. Continue regular compliance and internal control reviews.

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)

Overall Risk Assessment

The overall risk associated with the matters identified in the 2025 Compliance Audit Return is considered **Medium**. Individual matters relating to procurement and risk management have been assessed as High due to their potential governance and legislative consequences.

The identified risks do not prevent Council from considering the Compliance Audit Return. However, the matters should continue to be monitored and appropriate corrective actions implemented to reduce the likelihood of similar issues occurring in future compliance periods.

Overall Risk Rating: Medium

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The 2025 Compliance Audit Return provides an overall assessment of the Shire's compliance with relevant legislative and regulatory requirements for the 2025 reporting period.

The Return shows that the Shire complied with most of the requirements assessed. It also identifies a number of areas requiring further attention, including procurement, delegation reviews, the Corporate Business Plan, Council Member training, audit processes, and the review of risk management, internal controls and legislative compliance systems.

ARIC considered the Return at its meeting on 9 September 2026 and sought further assurances, updates and supporting evidence regarding the matters identified.

Management provided updates on the actions being undertaken to address the matters raised by the Committee. The Committee noted that these matters will continue to be monitored through the Shire's governance, risk and compliance processes.

Following its consideration of the Return and the additional information provided by management, ARIC recommended that Council adopt the 2025 Compliance Audit Return.

The Return must be submitted to the Local Government Inspector by 30 September 2026. Adoption by Council at the Ordinary Meeting of Council on 23 September 2026 will allow the Shire to meet the submission deadline.

It is therefore recommended that Council adopt the 2025 Compliance Audit Return.

DISCUSSION

ARIC considered the 2025 Compliance Audit Return at its meeting held on 9 September 2026.

The Committee sought further assurances, updates and supporting evidence regarding the matters identified in the Return, including:

- procurement and emergency procurement processes;

- delegation reviews and supporting documentation;
- the Corporate Business Plan;
- Council Member Essentials training;
- the timing and coordination of the audit process; and
- the review of risk management, internal controls and legislative compliance systems.

Management provided updates on the actions being undertaken to address the matters identified and provided the additional information and supporting evidence requested by the Committee.

The Committee highlighted the importance of properly documenting corrective actions and retaining evidence to demonstrate that actions have been completed and that improvements are being maintained.

The Committee noted that the matters identified will continue to be monitored through the Shire's governance, risk and compliance processes, with further updates and supporting evidence to be provided to ARIC where required.

Following its consideration of the Return and management's responses, the Committee resolved:

COMMITTEE RESOLUTION – ITEM NO 6.1 ARIC 26/002

THAT AUDIT, RISK AND IMPROVEMENTS COMMITTEE, BY SIMPLE MAJORITY:

1. REVIEWS AND CONSIDERS THE SHIRE OF COCOS (KEELING) ISLANDS 2025 COMPLIANCE AUDIT RETURN;
2. NOTES THE AREAS IDENTIFIED IN THE RETURN REQUIRING FURTHER ACTION, IMPROVEMENT OR MONITORING;
3. NOTES THE RISK IMPLICATIONS IDENTIFIED IN THE REPORT AND THE PROPOSED RISK TREATMENTS; AND
4. RECOMMENDS TO COUNCIL THAT THE 2025 COMPLIANCE AUDIT RETURN BE ENDORSED.

OFFICER RECOMMENDATION – ITEM NO 10.2.2

THAT COUNCIL, BY SIMPLE MAJORITY:

1. **ADOPTS THE SHIRE OF COCOS (KEELING) ISLANDS 2025 COMPLIANCE AUDIT RETURN, AS PRESENTED AT ATTACHMENT 10.2.2.1;**
2. **NOTES THE AREAS IDENTIFIED IN THE 2025 COMPLIANCE AUDIT RETURN REQUIRING FURTHER ACTION, IMPROVEMENT OR MONITORING;**
3. **NOTES THE CONSIDERATION AND RECOMMENDATION OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE AT ITS MEETING HELD ON 9 SEPTEMBER 2026; AND**
4. **AUTHORISES THE CHIEF EXECUTIVE OFFICER TO SUBMIT THE ADOPTED 2025 COMPLIANCE AUDIT RETURN AND REQUIRED SUPPORTING DOCUMENTATION TO THE LOCAL GOVERNMENT INSPECTOR BY 30 SEPTEMBER 2026.**

**Local Government
Inspector**

2025 Compliance Audit Return

Local Government Authority: The Shire of Cocos (Keeling) Islands

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes**s. 3.16**

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes**s.3.57**

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: No

Comments: In June 2025, Shire entered into a contract for internet services with a value above the tender threshold set out in regulation 11(1) of the Local Government (Functions and General) Regulations 1996 without undertaking a public tender process. This was because the previous internet service provider gave only four weeks' notice that it would cease providing the service, requiring Shire to secure a replacement urgently to maintain business operations. While the situation was treated as an emergency, the Shire did not seek approval to rely on the exemption available under regulation 11(2).

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

Comments: A number of property leases entered into during 2025; however, the properties are owned by a land trust which the Shire is the trustee.

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

Comments: A number of property leases entered into during 2025; however, the properties are owned by a land trust which the Shire is the trustee.

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

Comments: No major trading undertaking entered into during 2025.

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

Comments: No major trading undertaking entered into during 2025.

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

Comments: No major land transactions entered into during 2025.

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

Comments: There were no major trading undertaking or major land transactions in 2025

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: No

Comments: No major trading undertakings and or major land transactions entered into during 2025.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No council committees have been provided with delegated authority.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: No council committees have been provided with delegated authority.

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: No council committees have been provided with delegated authority.

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: No council committees have been provided with delegated authority.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: No CEO recommendation to employ or dismiss a senior employee was rejected by council during 2025.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

Comments: No CEO recommendation to employ or dismiss a senior employee was rejected by council during 2025.

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Last reviewed in November 2024

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: No

Comments: Last reviewed by Council on 27 November 2024, however, no records seem to exist to determine whether the CEO reviewed subsequent delegations to staff.

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

Comments: No such payments made.

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

Comments: No such payments made.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of

the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Comments: No applications made to the Minister during 2025.

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

Comments: No applications made to the Minister during 2025.

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: Policy was last reviewed/updated 28 August 2024.

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: Yes

Comments: The auditor identified a significant matter relating to a material telecommunications contract that was not subject to a formal tender process. The Shire prepared a report under section 7.12A(4) of the Local Government Act 1995 (WA) outlining the actions taken and intended to be taken in response to the significant audit finding. These actions included strengthening procurement documentation, staff training, compliance reviews and improving records management.

Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

Response: Yes

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: Yes

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

Comments: No new CEO started in 2025.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 14/12/2022

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: Last reviewed 14/12/2022.

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: No

Comments: Council Members are currently in the process of completing the required Council Member Essentials course within 12 months of being elected.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: No

Comments: Audit Report received 10 June 2026 were presented to Council on 29 July 2026. Management letter not received until early July 2026 and therefore unable to have the Audit and Risk Improvement Committee review annual financial statements prior to them being presented to council on 29 July 2026.

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Last reviewed 30/06/2023. Numerous acting CEOs during the last six months of 2025.

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: No disclosures made.

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: No disclosures made.

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

Comments: No trading undertaking and major land transaction during 2025.

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: No

Comments: In June 2025, Shire entered into a contract for internet services with a value above the tender threshold set out in regulation 11(1) of the Local Government (Functions and General) Regulations 1996 without undertaking a public tender process. This was because the previous internet service provider gave only four weeks' notice that it would cease providing the service, requiring Shire to secure a replacement urgently to maintain business operations. While the situation was treated as an emergency, the Shire did not seek approval to rely on the exemption available under regulation 11(2).

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: No multiple contracts for same supply entered into during 2025.

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

Comments: No tenders issued in 2025.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: N/A

Comments: No tenders issued in 2025.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: N/A

Comments: No tenders issued in 2025.

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Comments: No tenders issued in 2025.

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

Comments: No tenders issued in 2025.

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

Comments: No tenders issued in 2025.

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

Comments: No tenders issued in 2025.

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Comments: No EOIs issued in 2025.

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

Comments: No EOIs issued in 2025.

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

Comments: No EOIs issued in 2025.

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

Comments: No panels of pre-qualified suppliers advertised in 2025.

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

Comments: No panels of pre-qualified suppliers advertised in 2025.

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

Comments: No tenders issued in 2025.

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Comments: No panels of pre-qualified suppliers advertised in 2025.

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

Comments: No panels of pre-qualified suppliers advertised in 2025.

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: No panels of pre-qualified suppliers advertised in 2025.

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

Comments: No regional price preference resolved by Council in 2025.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1 - August 2026 Budget Report

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The period of review is the 2 months ended 31 August 2026.

General Commentary

As advised in prior years, it is generally regarded that monthly financial reporting for the first 3 months of a financial year is not particularly useful (compared to the other months) unless, of course, something significant and unforeseen has occurred:

- The first 3 months of a financial year can be heavily influenced by timing differences of, for example, suppliers providing their invoices to the Shire.
- Further, as the 2025/2026 financial year figures are still being finalised several 'opening figures' are still being updated (this is especially relevant when considering Reserves and Opening Surplus figures).
- Also, monthly Depreciation for 2026/2027 cannot be processed until the 2025/2026 financial figures are finalised.

Year To Date Figures Commentary

Income for the year to date is:

• Operating Revenues	\$1.1m	(budget \$2.6m)
• Capital Revenues	\$0.0m	(budget \$0.0m)
• Total	\$1.1m	(budget \$2.6m)

(cash receipts were significantly higher due to .CC revenue being received in July – but this is either recorded in the 2025/26 financial year or offset against debtors)

Council's expenditure for the year to date is:

• Operating Expenditure	\$1.35m	(budget \$2.0m)
-------------------------	---------	-----------------

Details of all material variances against the current budget are provided in the notes to the Monthly Financial Report contained within attachment 10.3.1.1. Such variances are primarily timing differences that are expected to reduce during the financial year.

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 August 2026, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

- 1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 AUGUST 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND**
- 2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 AUGUST 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1.**

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

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

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

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

	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	534,131	534,131	524,067	(10,064)	(1.88%)	
Rates excluding general rates	31,720	31,720	31,720	0	0.00%	
Grants, subsidies and contributions	6,329,249	1,651,312	100,907	(1,550,405)	(93.89%)	▼
Fees and charges	768,796	378,120	316,339	(61,781)	(16.34%)	▼
Interest revenue	420,000	54,832	78,699	23,867	43.53%	
Other revenue	5,528,000	4,664	26,931	22,267	477.42%	
	13,611,896	2,654,779	1,078,663	(1,576,116)	(59.37%)	
Expenditure from operating activities						
Employee costs	(5,059,068)	(910,406)	(950,847)	(40,441)	(4.44%)	
Materials and contracts	(3,446,092)	(600,144)	(281,468)	318,676	53.10%	▲
Utility charges	(289,787)	(48,284)	0	48,284	100.00%	
Depreciation	(1,965,875)	(327,598)	0	327,598	100.00%	▲
Finance costs	(500)	(82)	0	82	100.00%	
Insurance	(190,324)	(94,994)	(96,352)	(1,358)	(1.43%)	
Other expenditure	(1,301,021)	(24,884)	(21,927)	2,957	11.88%	
	(12,252,667)	(2,006,392)	(1,350,594)	655,798	32.69%	
Non cash amounts excluded from operating activities	2(c) 1,931,659	293,382	0	(293,382)	(100.00%)	▼
Amount attributable to operating activities	3,290,888	941,769	(271,931)	(1,213,700)	(128.87%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	500,000	0	0	0	0.00%	
Proceeds from disposal of assets	0	0	0	0	0.00%	
	500,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,998,202)	0	(631)	(631)	0.00%	
Acquisition of infrastructure	(3,111,912)	(71,000)	0	71,000	100.00%	▲
Payments for intangible assets	0	0	0	0	0.00%	
	(5,110,114)	(71,000)	(631)	70,369	99.11%	
Amount attributable to investing activities	(4,610,114)	(71,000)	(631)	70,369	99.11%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	5,790,185	0	0	0	0.00%	
	5,790,185	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	(2,432)	(2,432)	0	0.00%	
Transfer to reserves	(10,571,842)	(32,000)	0	32,000	100.00%	
	(10,584,751)	(34,432)	(2,432)	32,000	92.94%	
Amount attributable to financing activities	(4,794,566)	(34,432)	(2,432)	32,000	92.94%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 6,113,792	6,113,792	11,079,653	4,965,861	81.22%	▲
Amount attributable to operating activities	3,290,888	941,769	(271,931)	(1,213,700)	(128.87%)	▼
Amount attributable to investing activities	(4,610,114)	(71,000)	(631)	70,369	99.11%	▲
Amount attributable to financing activities	(4,794,566)	(34,432)	(2,432)	32,000	92.94%	
Surplus or deficit after imposition of general rates	0	6,950,129	10,804,659	3,854,530	55.46%	▲

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 AUGUST 2026**

	Actual 30 June 2026 \$	Actual as at 31 August 2026 \$
CURRENT ASSETS		
Cash and cash equivalents	16,213,585	19,250,305
Trade and other receivables	10,018,520	6,598,822
Inventories	70,867	82,703
Other assets (accrued income)	0	0
TOTAL CURRENT ASSETS	26,302,972	25,931,830
NON-CURRENT ASSETS		
Trade and other receivables	9,866,177	9,365,619
Property, plant and equipment	15,166,401	15,230,695
Infrastructure	9,768,744	9,440,274
Right-of-use assets	7,388	0
Intangible assets	2,000	2,000
TOTAL NON-CURRENT ASSETS	34,810,710	34,038,588
TOTAL ASSETS	61,113,682	59,970,418
CURRENT LIABILITIES		
Trade and other payables	650,611	166,474
Contract liabilities	3,371,871	3,371,871
Lease liabilities	114	(2,317)
Employee related provisions	625,326	625,326
TOTAL CURRENT LIABILITIES	4,647,922	4,161,354
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	58,400	58,400
TOTAL NON-CURRENT LIABILITIES	63,671	63,671
TOTAL LIABILITIES	4,711,593	4,225,025
NET ASSETS	56,402,089	55,745,393
EQUITY		
Retained surplus	35,416,377	34,759,681
Reserve accounts	11,445,318	11,445,318
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	56,402,089	55,745,393

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 AUGUST 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 September 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

**SHIRE OF (COCOS) KEELING ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026**
2 NET CURRENT ASSETS INFORMATION
(a) Net current assets used in the Statement of Financial Activity

	Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	15,805,128	16,213,585	19,250,305
Trade and other receivables	5,015,246	10,018,520	6,598,822
Inventories	54,507	70,867	82,703
Other assets	44,595	0	0
	20,919,476	26,302,972	25,931,830
Less: current liabilities			
Trade and other payables	(113,399)	(650,611)	(166,474)
Contract liabilities	0	(3,371,871)	(3,371,871)
Lease liabilities	(7,817)	(114)	2,317
Employee related provisions	(512,351)	(625,326)	(625,326)
	(633,567)	(4,647,922)	(4,161,354)
Net current assets	20,285,909	21,655,050	21,770,476
Less: Total adjustments to net current assets Under Review	2(b) (11,179,171)	(10,575,397)	(10,965,817)
Closing funding surplus / (deficit)	9,106,738	11,079,653	10,804,659

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(11,571,453)	(11,445,318)	(11,445,318)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	456,634	68,645
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	7,817	114	(2,317)
- Current portion of employee benefit provisions held in reserve	384,465	413,173	413,173
Total adjustments to net current assets	2(a) (11,179,171)	(10,575,397)	(10,965,817)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,965,875	327,598	0
Movement in current contract liabilities associated with restricted cash	(34,216)	(34,216)	0
Total non-cash amounts excluded from operating activities	1,931,659	293,382	0

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 AUGUST 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2026-27 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(1,550,405)	0.00%	▼
<i>Timing difference: first Finance Assistance Grant instalment not yet received</i>			
Fees and charges	(61,781)	(16.34%)	▼
<i>Timing difference related to charging for Kampong Water Charges</i>			
Expenditure from operating activities			
Materials and contracts	318,676	53.10%	▲
<i>Largely timing difference associated with delay in invoices being received</i>			
Depreciation	327,598	100.00%	▲
<i>Depreciation will not be run until the 2025/26 financial year is finalised.</i>			
Non cash amounts excluded from operating activities	(293,382)	(100.00%)	▼
<i>See Depreciation.</i>			
Outflows from investing activities			
Acquisition of infrastructure	71,000	100.00%	▲
<i>Deferral of roads maintenance</i>			
Surplus or deficit at the start of the financial year	4,965,861	81.22%	▲
<i>24/25 figures still being finalised - pending valuation of .CC infrastructure. Current predicted surplus higher than budgeted.</i>			
Surplus or deficit after imposition of general rates	3,854,530	55.46%	▲
<i>Surplus of opening Net Current Assets compared to Reserve Accounts</i>			

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

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

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

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	3,843,892	0	3,843,892	CBA	variable	NA
Term Deposit	Cash and cash equivalents	3,961,094	3,303,291	7,264,385	CBA	4.99%	4/11/26
Term Deposit		0	8,142,027	8,142,027	Bendigo	5.25%	4/12/26
Total		7,804,986	11,445,318	19,250,304			
Comprising							
Cash and cash equivalents		7,804,986	11,445,318	19,250,304			
		7,804,986	11,445,318	19,250,304			

KEY INFORMATION

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

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 5 - Other assets.

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

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	384,465	11,534	(45,750)	350,249	413,173	0	0	413,173
Plant Reserve	1,277,948	1,609,395	(2,848,792)	38,551	1,088,493	0	0	1,088,493
Building Reserve	1,945,928	374,378	(437,186)	1,883,120	1,919,834	0	0	1,919,834
Furniture and Equipment Reserve	32,497	33,854	(50,000)	16,351	59,296	0	0	59,296
Self Insurance Reserve	116,466	3,494	0	119,960	125,163	0	0	125,163
Community Reserve	549,044	16,471	0	565,515	590,040	0	0	590,040
Climate Adaption Reserve	96,599	2,898	0	99,497	103,813	0	0	103,813
Land Trust Administration Reserve	84,083	2,522	0	86,605	85,139	0	0	85,139
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	6,610,923	8,164,291	(1,694,657)	13,080,557	6,702,425	0	0	6,702,425
Infrastructure Reserve	473,500	39,205	(400,000)	112,705	357,942	0	0	357,942
	11,571,453	10,571,842	(5,790,185)	16,353,110	11,445,318	0	0	11,445,318

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**
INVESTING ACTIVITIES
3 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Buildings	502,186	0	0	0
Plant and equipment	1,496,016	0	631	(631)
Acquisition of property, plant and equipment	1,998,202	0	631	(631)
Infrastructure	3,111,912	71,000	0	71,000
Acquisition of infrastructure	3,111,912	71,000	0	71,000
Total of PPE and Infrastructure	5,110,114	71,000	631	70,369
Synergy Upgrades	0	0	0	0
Acquisition of intangible asset	0	0	0	0
Total capital acquisitions	5,110,114	71,000	631	70,369
Capital Acquisitions Funded By:				
Capital grants and contributions	500,000	0	0	0
Other (disposals & C/Fwd)	0	0	0	0
Reserve accounts				
Plant Reserve	2,848,792	0	0	0
Building Reserve	437,186	0	0	0
Furniture and Equipment Reserve	50,000	0	0	0
IT & Communications Reserve	874,136	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	71,000	631	(70,369)
Capital funding total	5,110,114	71,000	631	(70,369)

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 AUGUST 2026**
INVESTING ACTIVITIES
3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description		Amended		Variance	
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Buildings					
■ C282	Buildings And Minor Structure	217,186	0	0	0
■ C147	Hi Gym Security Upgrade	100,000	0	0	0
■ C187	Shade Over Central Park Playground Wi	15,000	0	0	0
■ C188	Shade Over Home Island Playground Next To Crc	50,000	0	0	0
■ C125	Hi Office And Toilets Upgrade	120,000	0	0	0
				0	0
Plant, Furniture and Equipment					
■ C229	Can Bailer Wi	15,759	0	0	0
■ C272	Screen/Crusher Bucket	85,000	0	0	0
■ C275	Fuel Tank Diesel - Home Island	25,000	0	0	0
■ C302	Mower Flail Head	20,000	0	0	0
■ C303	Blower Wi	75,000	0	0	0
■ C271	Minor Plant & Equipment - Works/Depot >\$5K	15,000	0	0	0
■ C101	Office Furniture	50,000	0	0	0
Motor Vehicles					
■ C257	Replacement Of Buggies	100,860	0	0	0
■ C300	Street Sweeper Hi	200,000	0	0	0
■ C066	Elevated Work Platform	350,000	0	0	0
■ C067	Tractor With Mower	198,686	0	0	0
■ C239	Tractor And Flail Mower	198,686	0	0	0
■ C301	Slasher	20,000	0	0	0
■ C015	Water Tanks	100,000	0	0	0
■ C283	Fd12 Thermal Densifier	42,025	0	0	0
■	TOTAL PROPERTY PLANT AND EQUIPMENT	1,998,202	0	631	(631)
Roads					
■ 122210	Capital - Roads Renewal & Upgrade	1,016,636	0	0	0
■ C512	Jalan Kembang Molok - Flood Mitigation	200,000	0	0	0
		0	0	0	0
Other Infrastructure					
■ C165	Bbq Upgrades	30,000	0	0	0
■ C092	Pulu Gangsa Coastal Rehabilitation	100,000	0	0	0
■ C047	Hi Tennis Courts	100,000	31,000	0	31,000
■ C079	Direction Island Heritage Trail	10,000	0	0	0
■ C140	Playground Upgrade Home Island	150,000	40,000	0	40,000
■ C246	Boat Ramp Aprons And Matting	100,000	0	0	0
IT and Communications					
■ C054	Server New/Upgrade	1,050,625	0	0	0
■ C278	Wi To Hi Point To Point	147,088	0	0	0
■ C284	It Renewals - General	105,063	0	0	0
Tourism					
■ 131465	Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	0	0	0
■	TOTAL INFRASTRUCTURE	3,111,912	71,000	0	71,000
Intangible Assets					
		0	0	0	0
	TOTAL INTANGIBLES	0	0	0	0
	TOTAL	5,110,114	71,000	631	70,369

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

OPERATING ACTIVITIES

3 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

4 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	\$	\$
Opening arrears previous year	237,743	108,032
Levied this year	540,136	555,787
Less - collections to date	(652,997)	(590,144)
Gross rates collectable	124,882	73,675
Allowance for doubtful debts	(16,850)	(16,850)
Net rates collectable	108,032	498,962
% Collected	83.9%	88.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Rates and statutory receivables	(16,560)	126,912	14,334	3,190,183	293,464	3,608,333
Percentage	(0.5%)	3.5%	0.4%	88.4%	8.1%	
Balance per trial balance						
Rates and statutory receivables						498,962
Waste Debtors						545,306
Trade receivables						5,593,357
GST receivable						(21,953)
Allowance for credit losses of rates and statutory receivables						(16,850)
Levies Collected						0
Total receivables general outstanding						6,598,822
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	31,691	440	0	0	32,131
Percentage	0.0%	98.6%	1.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						31,691
Accrued salaries and wages						0
ATO liabilities						0
Other payables						(18,591)
Other accruals						70,342
Payroll creditors						0
Bonds and Deposits held						75,653
Prepaid rates						7,379
Provision for Operating expenses						0
Total payables general outstanding						166,474
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue			
Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Grants Commission General	5,150,000	1,287,500	0
Grant Funding (Non-Capital)-Other Culture	500,000	125,000	0
Mvr - Income	92,000	92,000	96,330
Jobseeker / Apprenticeship Scheme Incentives	40,000	10,000	0
	5,782,000	1,514,500	96,330
Contributions			
Fisheries Control - Income	507,249	126,812	0
Pest Control - Income	40,000	10,000	4,577
	547,249	136,812	4,577
TOTALS	6,329,249	1,651,312	100,907

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual					Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Interim/Back Rate Revenue \$	Total Revenue \$	Total Revenue \$
Gross rental value							
General Developed	0.1087	163	3,332,860	362,902	787	363,689	361,853
Vacant	0.2158	5	16,440	3,548	0	3,548	11,647
Business	0.1216	66	1,330,865	161,846	(4,146)	157,700	160,630
Unimproved value							
Sub-Total		234	4,680,165	528,296	(3,359)	524,937	534,130
Minimum payment							
Gross rental value							
General Developed	870	3	3,540	2,610	0	2,610	2,610
Vacant	950	5	16,120	4,750	0	4,750	4,750
Business	870	27	77,030	23,490	0	23,490	24,360
Sub-total		35	96,690	30,850	0	30,850	31,720
Gross Total		269	4,776,855	559,146	(3,359)	555,787	565,850
Concession / Waiver						0	0
Total general rates				559,146	(3,359)	555,787	565,850

**SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**
9 LAND TRUSTS
1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	\$	\$	\$	\$	\$
1979 LAND TRUST					
Revenue from operating activities					
Fees and charges	520,000	520,000	86,666	135,468	48,802
Other revenue	108,000	108,000	18,000	54,288	36,288
	628,000	628,000	104,666	189,756	85,090
Expenditure from operating activities					
Employee costs	(265,000)	(265,000)	(44,166)	(50,327)	(6,161)
Materials and contracts	(625,000)	(625,000)	(101,666)	(13,534)	88,132
Utility charges	(15,000)	(15,000)	(2,500)	0	2,500
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(283,332)	0	283,332
Insurance expenses	(320,000)	(320,000)	(167,500)	(176,592)	(9,092)
	(2,925,000)	(2,925,000)	(599,164)	(240,452)	358,712
Operating result	(2,297,000)	(2,297,000)	(494,498)	(50,696)	443,802
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	283,332	0	(283,332)
Amount attributable to operating activities	(597,000)	(597,000)	(211,166)	(50,696)	160,470

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	\$	\$	\$	\$	\$
Revenue from operating activities					
Fees and charges	145,000	145,000	24,166	9,609	(14,558)
	145,000	145,000	24,166	9,609	(14,558)
Expenditure from operating activities					
Employee costs	(95,000)	(95,000)	(15,834)	(5,832)	10,002
Materials and contracts	(110,000)	(110,000)	(16,666)	(1,705)	14,961
Utility charges	(7,500)	(7,500)	(1,250)	0	1,250
Depreciation on non-current assets	(265,000)	(265,000)	(44,168)	0	44,168
Insurance expenses	(27,000)	(27,000)	(19,500)	(20,021)	(521)
	(504,500)	(504,500)	(97,418)	(27,558)	69,860
Operating result	(359,500)	(359,500)	(73,252)	(17,949)	55,303
Non-cash amounts excluded from operating activities	265,000	265,000	44,168	0	(44,168)
Amount attributable to operating activities	(94,500)	(94,500)	(29,084)	(17,949)	11,135
TOTAL INTERFUND	(691,500)	(691,500)	(240,250)	(68,645)	171,605

10.3.2 SCHEDULE OF ACCOUNTS PAID - AUGUST 2026

FILE NUMBER:
AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - List of Accounts Paid - August 2026
 10.3.2.2 - Credit Card Transaction - August 2026
 10.3.2.3 - Fuel Transactions - August 2026

AUTHORITY/DISCRETION
Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENT

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

Payment Type	Amount (\$)
EFT # 12544-12618 #	\$921,977.47
Cheque # 11795	\$1,939.55
Direct Payment	\$78,938.85
Total	\$1,002,855.87

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	There is a risk that payments may be made for unauthorised purposes or exceed approved budget allocations.	Moderate (8)
Reputation	Reputation	As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate expenditure may	Moderate (8)

		adversely impact public confidence in the Shire's governance and financial management.	
Compliance	Compliance	Failure to present the Accounts Paid report to Council may result in non-compliance with applicable legislative and governance requirements.	Moderate (8)
Fraud	Fraud	There is a risk that payment records or reporting may be manipulated.	Moderate (8)

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 July 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

- 1. 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 AUGUST 2026 TOTTALLING \$1,002,855.87 AS CONTAINED IN ATTACHMENT 10.3.2.1**
- 2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD AUGUST 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.**

List of Accounts Paid Under Delegated Authority for the Month of August 2026				
Chq/EFT	Date	Name	Description	Amount
11795	31/08/2026	State Revenue Department	Disbursement of MVR July 2026	\$ 1,939.55
		Total Cheque Payment		\$ 1,939.55
EFT12544	06/08/2026	Accwest Pty Ltd	General accounting assistance month May/June 2026	\$ 2,850.00
EFT12545	06/08/2026	Australia Post	Postage Stamps	\$ 643.83
EFT12546	06/08/2026	Cocos Island Tennis Club West Island	Community Grant Funding	\$ 1,800.00
EFT12547	06/08/2026	CPM Licencing	Renewal Registration for Shire Vehicle C1404	\$ 521.70
EFT12548	06/08/2026	Cocos (K) Islands Community Resource Centre	Purchase Stationery	\$ 191.00
EFT12549	06/08/2026	Focus Networks	Managed IT and 365 Subscription Services	\$ 4,593.32
EFT12550	06/08/2026	Indra Adi Putra Mhd Isa	Resident Further Education	\$ 500.00
EFT12551	06/08/2026	LG Best Practices Pty Ltd	Payroll End of Year Services 2025-2026	\$ 176.00
EFT12552	06/08/2026	LGIS Broking	Workers Compensation Renewal period 30.06.2026 to 30.06.2027	\$ 104,355.74
EFT12553	06/08/2026	LGis Broking	LGIS Insurance period 30.06.2026 to 30.06.2027	\$ 291,419.30
EFT12554	06/08/2026	Ibrahim Macrae	Reimbursement Power bill (as per contract)	\$ 488.10
EFT12555	06/08/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month August 2026	\$ 297.00
EFT12556	06/08/2026	Office Of The Auditor General	Fee for the Audit for the Year End 30 June 2026	\$ 84,388.00
EFT12557	06/08/2026	Office National Canning Vale	Purchase stationery	\$ 1,970.12
EFT12558	06/08/2026	Price Consulting Group	CEO Probationary/Performance Review	\$ 9,625.00
EFT12559	06/08/2026	Uniqco (wa) Pty Ltd	Mobile Asset Business Analytics and Support Service-Contract 2026/2027	\$ 20,000.00
EFT12560	06/08/2026	Bob Waddell & Associates Pty Ltd	Assistance provided rates services	\$ 1,804.00
EFT12561	06/08/2026	William Buck Audit (wa) Pty Ltd	Final Fee for the Audit LRCI Phase 1 for the Year Ended 30.06.2024	\$ 3,234.00
EFT12562	18/08/2026	9r Logistics	Purchase parts for (C1947)	\$ 285.50
EFT12563	18/08/2026	Collector of Public Monies	Electricity Charges for-Hse 16 WI month 25.02-22.2.04.2026	\$ 640.20
EFT12564	18/08/2026	Beacon Equipment	Purchase cut-off machine	\$ 2,083.00
EFT12565	18/08/2026	Bunnings Group Limited	Purchase cargo case Rhino	\$ 372.05
EFT12566	18/08/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations & Management For June 2026	\$ 68,472.45
EFT12567	18/08/2026	Civic Legal	Professional fees: Advice regarding Rating Status of Worker's Accommodation Camp & Other Matters	\$ 14,372.19
EFT12569	18/08/2026	Pulu Connect	Service:Fix Data,Corporate LAN,4G Data month July/August 2026	\$ 1,650.00
EFT12570	18/08/2026	Ejan Communications	Purchase Icom 5 Watt, VHF Marine Handheld Transceiver	\$ 354.20
EFT12571	18/08/2026	Embroidery Plus (Aust)	Purchase uniform	\$ 2,932.32
EFT12572	18/08/2026	Focus Networks	LGIS Cyber Insurance Uplift Items	\$ 4,577.50
EFT12573	18/08/2026	Freightshop	Freight charges-Uniforms (Embroidery Plus)	\$ 1,057.35
EFT12574	18/08/2026	Grace Records Management (aust) P/L	Profesional Services month May/June 2026	\$ 10,350.00
EFT12575	18/08/2026	Himac Attachments	Purchase Blade Slasher for (C1872)	\$ 604.80
EFT12576	18/08/2026	HSR Southern Cross Pty Ltd	Supply parts for (C1862)	\$ 1,400.50
EFT12577	18/08/2026	Japanses Truck And Bus Spares	Purchase Lamp Assy for C1845	\$ 385.80
EFT12578	18/08/2026	Local Government Professionals Australia WA	2026-2027 Affiliate Membership for-Aindil Minkom	\$ 172.73
EFT12579	18/08/2026	Mo Sparks Electrical	Replace Faulty Light Switch in Bedroom Hse 32 HI	\$ 1,160.00
EFT12580	18/08/2026	Official CPM	Rent for-Hse 16,31 and 56 West Island month July & August	\$ 9,304.00
EFT12581	18/08/2026	Sweet As Makan	Community Grant Funding for (Home Island Assistance/Coach	\$ 2,000.00
EFT12582	18/08/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCKI0007) 100Mbps month	\$ 1,000.00
EFT12583	18/08/2026	Island Pharmacy and New	Purchase Havrix Pref Syring 1440U	\$ 413.90
EFT12584	18/08/2026	Toolmart Belmont	Purchase parts for (Mechanical Workshop)	\$ 194.25
EFT12585	18/08/2026	Bob Waddell & Associates Pty Ltd	Finance Assistance - Rates	\$ 1,760.00
EFT12586	18/08/2026	WA Local Government Association	WALGA Convention 2026 Registration-Elected Members	\$ 8,723.00
EFT12587	18/08/2026	Zentner Shipping Pty Ltd	Freight charges Voyage # ASC Lotti AL2603NB month June 2026	\$ 71,782.70
EFT12588	19/08/2026	Boc Ltd	Container Service period 28.06.26-28.07.26	\$ 82.43
EFT12589	19/08/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations &	\$ 42,541.87
EFT12590	19/08/2026	Cocos Island Co-Operative Society Limited	Supply multi-rider ferry tickets	\$ 2,000.00
EFT12591	19/08/2026	Cocos Keeling Island Play Group	Community Funding Program	\$ 2,000.00
EFT12592	19/08/2026	Dash Digital	Hosting Caretaker-August 2026	\$ 164.00
EFT12593	19/08/2026	Focus Networks	Review IT Questionnaire	\$ 176.00
EFT12594	19/08/2026	Fire & Safety Services Co Pty Ltd	Complete Service, Inspection and Maintenance of Fire	\$ 1,510.00
EFT12595	19/08/2026	Genesis Equipment Pty Ltd	Purchase Cylinder Assembly	\$ 3,188.00
EFT12596	19/08/2026	IT Vision	EOFY & Payday SynergySoft Version Upgrade-May 2026	\$ 3,025.00
EFT12597	19/08/2026	ReadyTech User Group WA Inc	User Group Affiliate Membership for 2026-2027	\$ 437.50
EFT12598	19/08/2026	Ibrahim Macrae	Reimbursement Water Bill (as per contract)	\$ 345.70
EFT12599	19/08/2026	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007) 100Mbps month	\$ 1,000.00
EFT12600	25/08/2026	Standards Australia Limited	Subscription Fee period 31.07.2026-30.07.2027 (Modules:AS	\$ 1,081.30
EFT12601	31/08/2026	Australian Services Union	Payroll deductions	\$ 55.00
EFT12602	31/08/2026	Australian Taxation Office	Payroll deductions	\$ 64,360.00
EFT12603	31/08/2026	Shire of Cocos (Keeling) Islands	Disbursement of MVR July 2026	\$ 1,205.38

EFT12604	31/08/2026	Cocos (K) Islands Golf Club Inc	Grant Program:(Adopt-A-Spot)	\$ 100.00
EFT12605	31/08/2026	Georgie Clunies-ross	Atoll Distributors month August 2026	\$ 30.00
EFT12606	31/08/2026	Department of Transport	Disbursement of MVR July 2026	\$ 22,781.90
EFT12607	31/08/2026	Embroidery Plus (Aust)	Supply staff Uniform	\$ 485.00
EFT12608	31/08/2026	Focus Networks	Provide IT Services for 26/27	\$ 10,838.17
EFT12609	31/08/2026	Halsall & Associates	Planning Services (60 Hajidun Lane, WI) period 01.07.2026-	\$ 165.00
EFT12610	31/08/2026	Heavy Duty Parts Australia Pty Ltd	Purchase Radiator Assy	\$ 2,300.00
EFT12611	31/08/2026	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Valuation Fees	\$ 700.00
EFT12612	31/08/2026	LG Best Practices Pty Ltd	Payroll End of Year Services 2025-2026	\$ 2,332.00
EFT12613	31/08/2026	Ibrahim Macrae	Power and Internet Bill (as per contract)	\$ 646.05
EFT12614	31/08/2026	Ariella Izzara Mazlan	Atoll Distributors month August 2026	\$ 50.00
EFT12615	31/08/2026	Shafina Tun Najah Shakirin	Atoll Distributors month August 2026	\$ 50.00
EFT12616	31/08/2026	Natalija Vujanic	Atoll Distributors month August 2026	\$ 30.00
EFT12617	31/08/2026	Sweet As Makan	Catering for Council Meeting	\$ 490.00
EFT12618	31/08/2026	Insurance Commission of Western Australia	Disbursement of MVR July 2026	\$ 22,901.62
		Total Eftpos Payment		\$ 921,977.47
DD12166.1	09/08/2026	AXA Australia	Payroll deductions	\$ 3,392.09
DD12166.2	09/08/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 671.18
DD12166.3	09/08/2026	Australian Super	Superannuation contributions	\$ 202.56
DD12166.4	09/08/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD12166.5	09/08/2026	Aware Super	Superannuation contributions	\$ 10,805.49
DD12166.6	09/08/2026	Vision Super	Superannuation contributions	\$ 1,311.54
DD12166.7	09/08/2026	Panorama Super	Superannuation contributions	\$ 1,375.14
DD12166.8	09/08/2026	Australian Super	Superannuation contributions	\$ 1,237.14
DD12166.9	09/08/2026	Rest Superannuation	Superannuation contributions	\$ 1,158.44
DD12170.1	14/08/2026	Viva Energy Australia Ltd	Purchased of fuel for month of July 2026	\$ 11,647.59
DD12183.1	23/08/2026	AXA Australia	Payroll deductions	\$ 3,613.23
DD12183.2	23/08/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	\$ 671.49
DD12183.3	23/08/2026	GESB Super	Superannuation contributions	\$ 24.00
DD12183.4	23/08/2026	Unisuper	Payroll deductions	\$ 1,548.90
DD12183.5	23/08/2026	Aware Super	Superannuation contributions	\$ 10,932.93
DD12183.6	23/08/2026	Vision Super	Superannuation contributions	\$ 1,311.54
DD12183.7	23/08/2026	Panorama Super	Superannuation contributions	\$ 1,375.14
DD12183.8	23/08/2026	Australian Super	Superannuation contributions	\$ 1,057.89
DD12183.9	23/08/2026	Rest Superannuation	Superannuation contributions	\$ 1,180.55
DD12192.1	27/08/2026	Mastercard	See Attachements	\$ 15,334.27
DD12220.1	27/08/2026	Mastercard	See Attachements	\$ 3,367.31
DD12166.10	09/08/2026	Australian Super	Superannuation contributions	\$ 1,872.07
DD12166.11	09/08/2026	N Champagne SMSF	Superannuation contributions	\$ 406.07
DD12166.12	09/08/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 350.86
DD12183.10	23/08/2026	Australian Super	Superannuation contributions	\$ 2,110.66
DD12183.11	23/08/2026	N Champagne SMSF	Superannuation contributions	\$ 402.97
DD12183.12	23/08/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 350.86
		Total Direct Debit Payment		\$ 78,938.85
		Total Transaction for the Month of August 2026		\$ 1,002,855.87

Detailed Credit Card Transaction - August 2026			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
25.07.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store- Fuel	\$ 786.78
27.07.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 44.66
27.07.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 55.83
27.07.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 15.23
31.07.2026	Qantas Airways	Qantas Airways - Staff Annual Airfare Entitlement-Sally Beattie Semat Badiu	\$ 1,490.12
03.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store- Fuel C1915	\$ 94.00
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Signa Knight	\$ 1,641.22
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Osman Sloan	\$ 1,641.22
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Azah Badiu	\$ 1,726.92
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Isa Minkom	\$ 1,641.22
06.08.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 45.68
07.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026 - Ibrahim Macrae	\$ 1,641.22
07.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026 - Matthew Scott	\$ 1,641.22
11.08.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 25.38
14.08.2026	Island Pharmacy	Island Pharmacy - Community Development	\$ 179.70
17.08.2026	Seafont Restaurant	Shamroks Supermarket - Staff Amenities	\$ 55.83
18.08.2026	Qantas Airways	Qantas Airways - Flight Chang Fee for Cr Sign Knight	\$ 174.00
21.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store - Small Tools	\$ 80.12
23.08.2026	Starlink	Starlink Subscription	\$ 467.00
25.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store - Small Tools	\$ 160.00
26.08.2026	Qantas Airways	Qantas Airways - Staff Annual Airfare Entitlement-Bulka Raptikan	\$ 1,726.92
	Total		\$ 15,334.27
Date	Name	Description	Amount
Credit Card - David Tombs-Manager of Finance and Corporate Service			
27.07.2026	Cocos Island Co-operative Society	Sundry Supplies	\$52.75
30.07.2026	Telstra Refund	Telephone	-\$18.20
30.07.2026	Australian EV Association	EV Tags	\$600.00
31.07.2026	Cocos Keeling Islands Home Island Caus	New Equipment - Inspections	\$485.70
4.08.2026	Cocos Keeling Islands Home Island Caus	New Plant - Inspections	\$242.85
6.08.2026	Pulu Connect	Telephone and Internet	\$50.75
6.08.2026	Telstra Prepaid	Telephone	\$44.00
11.08.2026	Cocos Island Co-operative Society	Fuel	\$1,071.25
13.08.2026	Cocos Keeling Islands Home Island Caus	New Motor Vehicles - Registration	\$113.85
13.08.2026	Cocos Keeling Islands Home Island Caus	New Motor Vehicles - Registration	\$227.70
	Total		\$2,870.65
Date	Name	Description	Amount
Credit Card - Matthew Scott -Chief Executive Officer			
		No Credit Card List for CEO this Month of August 2026	
	Total		\$ -
Date	Name	Description	Amount
Credit Card - David Basil - Infrastructure Manager			
14.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel	\$ 264.80
20.08.2026	Tenderlink Com	Tenderlink Payment for Seawall Project Management Tender	\$ 544.50
24.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel & Materials	\$ 742.00
24.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel	\$ 1,816.01
	Total		\$ 3,367.31
Total Credit Card Transaction for the Month Ended August 2026			\$ 21,572.23

Detailed Fuel Card Transactions for July 2026 (Paid in August 2026)						
Date	Card Number	Registration	Product	Quantity	Per Litre	Total
30.07.2026	7034301108997906	C1898	DIESEL	57.74	\$ 2.99	\$ 172.69
30.07.2026	7034303113549169	N/A	DIESEL	175	\$ 2.99	\$ 523.41
27.07.2026	7034301108997898	C1897	DIESEL	50.95	\$ 2.99	\$ 152.39
23.07.2026	7034303113549169	N/A	DIESEL	400.02	\$ 2.99	\$ 1,196.43
23.07.2026	7034303113549169	N/A	DIESEL	313.93	\$ 2.99	\$ 938.94
23.07.2026	7034303113549169	N/A	DIESEL	180.01	\$ 2.99	\$ 538.39
22.07.2026	7034301108997906	C1898	DIESEL	57.91	\$ 2.99	\$ 173.20
20.07.2026	7034301108997898	C1897	DIESEL	63.62	\$ 2.99	\$ 190.28
20.07.2026	7034303113549169	N/A	DIESEL	100.03	\$ 2.99	\$ 299.18
20.07.2026	7034301108997880	C1895	DIESEL	64.6	\$ 2.99	\$ 193.21
16.07.2026	7034303113549169	N/A	DIESEL	165	\$ 2.99	\$ 493.50
14.07.2026	7034301108997906	C1898	DIESEL	60.03	\$ 2.99	\$ 179.55
10.07.2026	7034303113549169	N/A	DIESEL	153	\$ 2.99	\$ 457.61
08.07.2026	7034301108998433	C1454	DIESEL	57.99	\$ 2.99	\$ 173.45
08.07.2026	7034303113549169	N/A	DIESEL	260.52	\$ 2.99	\$ 779.19
08.07.2026	7034303113549169	N/A	DIESEL	333.5	\$ 2.99	\$ 997.47
08.07.2026	7034303113549169	N/A	DIESEL	520	\$ 2.99	\$ 1,555.27
07.07.2026	7034301108997898	C1897	DIESEL	54.82	\$ 2.99	\$ 163.96
07.07.2026	7034303113549169	N/A	DIESEL	150.02	\$ 2.99	\$ 448.70
06.07.2026	7034301108997906	C1898	DIESEL	63.65	\$ 2.99	\$ 190.37
04.07.2026	7034303093122078	N/A	DIESEL	60.98	\$ 2.99	\$ 182.38
02.07.2026	7034303113549169	N/A	DIESEL	101.01	\$ 2.99	\$ 302.11
01.07.2026	7034303113549169	N/A	DIESEL	450	\$ 2.99	\$ 1,345.91
Total				3894.33	\$ 2.99	\$ 11,647.59

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to update Council on maintenance and construction activities undertaken in August 2026 by the infrastructure department

BACKGROUND

In August, the maintenance and construction work of the infrastructure department undertook the following activities:

1. Routine Operations

(a) Town Maintenance

Regular town maintenance was carried out with street sweeping and raking of leaves from garden beds and the parks areas. The large trees drop a lot of leaves which need be raked regularly and sand on the paved roads need to be swept.



Figure 1: Regular raking of leaves and sweeping of sand off the road in the town centre area was undertaken in August.

The cleaning of the court surface has commenced in June and continued in August (Figure 2). As mentioned in the previous Monthly Update, it is intended to make the tennis courts a multipurpose sports arena to also include a full-size basketball court, hockey pitch and mini soccer field. This will allow for greater utilization of the area.



Figure 2: Cleaning of tennis court surface continued in August 2026. Half the court has now been washed. This will continue in September.

(a) Mowing and Tree Trimming

Tree and brush clearing was undertaken on Home Island in August. Mowing activities included both townships and the parks and gardens of Home and West Islands. Marker pegs for pipe installation continues to hinder mowing of some areas of Sydney Highway.



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

Mowing and brush clearing was done on Direction Island including maintenance of the tracks.



Figure 4: Mowing and maintenance on tracks on Direction Island was done in August.

2. Building & Plumbing Maintenance

The plumber has had orders to inspect and rectify various plumbing issues in August, see below:

- Install new drainage to ablution block at house 30
- Issues reported of cistern not working at House 53 was fixed
- House 90 had leaking hot water unit that was repaired
- Broken shower tap was repaired for House 83
- Repairs to water main connections were done for Houses 35, 1, 58, 78 and Lot 18
- Undertook water lead inspections on houses to various properties that reported high water usage



Figure 5: Plumbing repairs and replacement of hot water units to houses on Home Island.

3. Road Maintenance

Road patching with ColdMix asphalt continued in August on Sydney Highway for the sealed pavement. Limestone gravel was also used to repair the potholes along the shoulders of the road.

Minor surface grades were commenced on South Rd, however tidal swells resulted in the road becoming inundated with water. Road closures were issues to avoid stranded vehicles and damage to the road.

On Home Island, minor repairs on potholes were undertaken. However, the tidal damage to roads on West Island has delayed the transport of the grader, roller and excavator. This is to occur in October.



Figure 6: Tidal flooding in August delayed minor grading works on South Rd and impacted on transfer of grader, roller and excavator for the road program on Home Island.

4. Waste Services

The Shire completed a non-compliance notice given by the Department of Water and Environmental Regulations (DWER) in June for not covering sludge at the elephant's graveyard on West Island.

There was difficulty in digging the surface with the 3.5t excavator. An extension was therefore sought to cover the sludge with at least 300mm of sand. This has now been done. Our contractor has covered the sludge with at least 300mm of sand.

BEFORE



AFTER



Figure 7: Sludge at the Elephant's Graveyard on West Island has been covered.

An extension was sought for a non-conformance to clean up oil drum area at the West Island transfer station was sought to Friday 9th October 2026. Staff encountered breathing difficulty when transferring oil from old, rusted drums into ICBU container. There are paint tins and possibly other chemical drums in this area. Staff were directed to stop work and the safe clean up of the oils and paints is being reviewed.



Figure 7: Staff encountered difficulty breathing when cleaning up mixed oil and paint drums gave off fumes.

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	Projects exceed budget allocation	Moderate
Reputation	Reputation	Projects not delivered to the required standard	Moderate
Compliance	Compliance	Non-compliant with regulations and codes	Low

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Shire is managing maintenance activities to deliver acceptable services to the community. Four out of five non-conformance notices received from DWER has been successfully closed. One notice

remains as works were stopped due to fumes affecting staff undertaking the clean-up. An extension has been sought to 9 October 2026 which had been granted by DWER.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT COORDINATOR REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: Aindil Minkom, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

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

REPORT PURPOSE

The purpose of this report is to provide Council an update on activities conducted in August/September.

BACKGROUND

Community Development Coordinator

Health Awareness- Diabetes & Diet

IOTHS is delivering a four-month health awareness campaign on sugary drinks, titled *Think before you drink*. The campaign responds to health service concerns about weight gain, obesity, diabetes and tooth decay in the CI and CKI communities.

IOTHS will continue using existing communication channels, including health promotion boards in reception areas, Facebook, Atoll, Islander and clinical education. However, the IOTHS is also seeking new ways to engage the community in promoting healthier diet.

As part of the campaign, Sung Lee RN approached the Community Development Team to explore opportunities to work with CIYC and share the message with the broader community. This led to an interactive session where Sung presented information on healthy eating, weight management and managing sugar cravings. CIYC participants also took part in clinical glucose testing, demonstrating how sugar, stress, exercise and sedentary activities can affect glucose levels.

The session was held on Thursday 8 September and was attended by nearly 50 community members.\

RUOK? Day

RUOK Day was held at the HI Foreshore on 12 September. The event was opened by the Community Development Coordinator, followed by remarks from Shire President Cr Isa Minkom, who highlighted the importance of keeping the conversations going and regularly checking in with family and work colleagues in today's technology-driven society.

Sung Lee RN then delivered an energetic and interactive presentation, *Happy Exercise, Happy Mind*, which encouraged active participation from attendees.

Following the speeches and presentation, attendees enjoyed a live band, games and activities. The Community Development Team also hosted Community Markets in place of the Twilight Market scheduled for Wednesday 9 September, with nine stalls participating.

As ISHAR (Women's Health and Wellbeing) was visiting the same weekend, the Community Development Team coordinated one of its sessions at the foreshore, providing another opportunity to increase community participation and engagement.

Overall attendance was strong, with more than 100 community members participating. The event was well received, and community feedback was positive.

CITS-Art, Activities in Regional Communities

Following the recent announcement of the Indian Ocean Territories Arts Activities in Regional Communities grant program (IOT AARC), CITS, in partnership with SOCKI, facilitated grant workshops on 31 August and 2 September. The sessions provided an overview of the IOT AARC grant program, shared examples of previously funded projects, and gave community members an opportunity to ask questions and clarify the program objectives.

The first session focused on general grant information.

The second session outlined how to prepare a strong application.

A total of seven people attended the sessions, which participants found helpful. Applications for this grant round close on 1 October 2026.

In response to this announcement SOCKI is looking in applying for intergenerational cultural project. SOCKI is partnering with the Sukak Duka Seniors Group to apply for a program that will support the sharing of Cocos Malay cultural music and dance between seniors and younger generations. The proposed activities include fiddles, drumming and dance. The group is also identifying a suitable event to work towards as an incentive, preferably a festival that aligns with Cocos Malay culture and is expected to be held in the first half of 2028. It's envisaged to also have a performance on Christmas Island during the Territory Week.

IOT RDO

Esky Library- Carolin Buncle met with Community Development Coordinator to discuss opportunities for the Esky Library to be implemented on Cocos Islands as it was successfully done on Christmas Islands. Heidi Tait from Tangaroa Blue started the Esky Library initiative on Christmas Island and is working with SOCKI to provide this initiative for the Cocos community.

The initiative encourages community members to move away from utilising Styrofoam boxes as means to pack and send fruit, vegetables and frozen goods to the IOTs. The Esky Library will allow community members to reuse Eskies provided on-island and in Perth to be utilised on a 'borrowed' arrangements.

The Esky Library initiative encourages and assists our community in minimising and ultimately eliminate the use of Styrofoam boxes when sending goods to the Islands. These Styrofoam boxes pose a risk to our already delicate environment, and it is currently one of the more challenging waste products our Shire is required to manage.

CKI Information Shelters- The Cocos (Keeling) Islands Tourism Association (CKITA) previously submitted a proposal to the Shire for a Home Island information shelter to provide visitors with accessible information and wayfinding outside Visitor Centre hours. The Indian Ocean Territories Regional Development Organisation (IOT RDO) has since supported the project, creating an opportunity to expand the proposal to include shelters on both Home Island and West Island.

The shelters would provide permanent, accessible information points for visitors arriving on and exploring the islands, particularly outside Visitor Centre hours. They would also showcase local businesses, attractions, cultural sites and community facilities, while sharing key visitor information and responsible tourism messages.

A report to Council will be provided for considerations once proposals reach confirmation.

Youth and Recreation Officer

Activities Delivered

- Sports Coach (30th August – 4th September) - Visiting Athletics Coach Kylie Wheeler was very popular especially ahead of the School Carnival mid-September.
- ISHAR - A community Social Night was held at the Cyclone Shelter to support Women's Health and Wellbeing. This event provides a forum for women to have meaningful conversation on matters affecting women and families. They also ran a separate session with Playgroup to provide support to mums with young bubs.
- CIYC – The Community Development Team continues to meet regularly with CIYC. The Youth Centre will be available for use once it is fully equipped and safe.
- Market Day – The R U OK? Day event was a success, with nine local stallholders participating. Attendees enjoyed games and activities for all ages, along with a live band performance by CIYC under Huz's lead.

Upcoming Priorities

- Planning continues for the Term 3 school holiday program, with a range of new and engaging activities for children to enjoy.

- The team is planning a Twilight Market for late September or early October and is considering aligning it with the Wayang Kulit puppet show project launch.

Community Development Officer – Culture and Heritage

Projects:

Wayang Kulit

- The Community Development team will be meeting with Cultural Infusion to confirm the details of the performers visit to the Cocos Islands.
 - The performers will engage with the community through providing some school holiday program activities alongside Youth and Rec Officer, Anita Mocksen
 - We are planning for a community performance, likely on Wednesday night 7th October. We hope to create a larger event around this activity, involving the local market stalls, and some local entertainment (band, seniors). Once we confirm requirements with Cultural Infusion we will confirm additional aspects.
- Niamh will be travelling to Christmas Island when the performers are there, so can assist with their travel to Cocos Island.

Cerita Seni Pulu Cocos // Cocos Art Stories

As you would be aware from previous Culture and Heritage updates, the Shire of Cocos (Keeling) Islands has been successful in receiving funding for our Art and Textiles project – Cerita Seni Pulu Cocos // Cocos Art Stories.

Creative Australia's Arts Projects for Organisations funding round has provided \$96,763.45 towards the project. This funding will mainly cover the travel, accommodation, artist fees and facilitation costs for the artists who will be coming to the Islands to deliver the project with the community.

The grant funding is made up as follows:

Item	Amount	Description
Artist salaries, wages and fees	\$73,118.45	Fees for six artists based on NAVA rates.
Travel and accommodation costs	\$23,195.00	Flights, accommodation, travel fees and related costs.
Administration costs	\$450.00	Administration and venue hire costs.
Total	\$96,763.45	

As part of the funding application, the project partners are also expected to contribute in-kind support to demonstrate local support for the project.

The budget was set up so that the grant funding covers the costs associated with the artists coming to Cocos, while the Shire's contribution is mainly towards materials and tools that will stay on the Islands and be available for community use after the project finishes.

Some of the contributions identified in the application include:

- Shire contribution of approximately \$14,783.57 for materials, tools and estimated freight costs for the community workshops.
- School contribution of approximately \$8,167.76 towards school-based workshops, materials, tools and freight.
- Approximately \$40,000 in staff time for planning and delivering the project.
- \$6,200 for workshop space provided by the Shire as an in-kind contribution.
- Approximately \$5,680 for work associated with garments being made by community seniors, although this is still being worked through.
- \$889 in sewing consumables to support the IOGTA Sewing Program's involvement.

There have already been some issues with freight delays, which may result in some costs being higher than originally anticipated.

We have been working with 9R Logistics to get the materials and equipment to the Islands as efficiently as possible. Where we can, we are trying to use sea freight to keep costs down. However, items needed for the earlier workshops may need to be prioritised due to the current Freightshop backlog and uncertainty around further delays.

The Shire will continue to manage the purchase and freight of the required materials. Where it makes sense, some items may also be brought over by individuals travelling to the Islands to avoid additional freight costs. These purchases will be agreed beforehand and invoiced back to the Shire.

Additional baggage costs for the artists have not been fully accounted for at this stage. We will encourage artists to remain within their baggage allowance, but there may be some additional costs if this is not possible.

There are also some challenges with sourcing particular materials, as there are limited suppliers able to provide the specialised items required for the project. The artists have nominated preferred suppliers based on their experience and the quality and suitability of the materials required.

The approach to the community seniors' garment component is also still being worked through. When the application was prepared, the intention was to commission a set of garments from the seniors. However, with the number of weddings currently taking place in the community, this may not be practical. We are therefore looking at other options, including documenting the making of an existing outfit and potentially loaning a garment for the final exhibition.

I have provided this information to Council so that Councillors are aware of the project funding, the Shire's contribution and some of the issues we are currently working through.

We will continue to monitor the costs, particularly freight, and manage the project within the available funding and the Shire's requirements.

Project contacts:

- Aindil Minkom – Community Development Coordinator

- Niamh Swingler – Project Lead / Community Development Officer – Culture and Heritage

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are sufficient funds in the current budget for allocation for these items.

STRATEGIC IMPLICATIONS

Theme

- C Cultural
S Social

Goal

- C2 To support the integration of the Home Island and West Island communities.
S1 To provide services for the physical and mental health and wellbeing of our community.
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

- C2.1 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation
C2.2 Encourage development of new events that have opportunities for both island communities to attend e.g. WI and HI yacht clubs co-hosting a catamaran competition
S1.1 Coordinate 'RUOK Day' and explore other physical and mental health awareness building initiatives (e.g. "Movember", National Diabetes week)
S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)
S3.2 Identify agencies (Government, NFP etc). with existing community youth programs and advocate and support suitable programs to consider local implementation
S3.3 Support and encourage local community groups to deliver youth events and programs
S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week
S4.1 Support major festive events e.g. New Years Eve, Hari Raya, Christmas, Act of Self-Determination Day
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

CONCLUSION

For Council's information and update purpose only and does not require a decision of Council.

OFFICER RECOMMENDATION – ITEM NO 10.5.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR AUGUST/SEPTEMBER 2026.

11 MINUTES TO BE RECEIVED

Nil

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

Nil

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

Nil

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

15.2.1 SURRENDER OF LEASE AND NEW LEASE APPLICATION - WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Home Island

ATTACHMENTS: 15.2.1.1 - Assignment of Lease Request - Part Lot 45 HI LIA Work Shed 2

15.2.1.2 - New Lease Request from MLofty

15.2.1.3 - Email from MLofty RE New Lease Request

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to seek Council's consideration of the request from Fadulah Balmut to surrender the existing lease for Work Shed 2, Part Lot 45 Home Island, Light Industrial Area, and to consider a new lease application from Mutalif Lofty for the same premises.

BACKGROUND

The lease for Work Shed 2, Part Lot 45 Home Island, Light Industrial Area was originally entered into in 2022 and has subsequently been assigned on two occasions.

On 23 April 2025, Council resolved to approve the assignment of the lease to Fadulah Balmut, trading as Fiddz Island Fabrication.

Fadulah has since advised the Shire that his business circumstances and future requirements have changed and, as a result, he has requested to surrender the existing lease.

Fadulah has also advised the Shire that Mutalif Lofty is interested in leasing the work shed.

COMMENT

Mutalif Lofty has subsequently approached the Shire to express his interest in leasing work shed 2, as outlined in attachment 15.3.1.2.

Mutalif operates a local mechanical business on Home Island under the name Lobo's Mechanic. The business provides a range of mechanical services that are regularly required by residents, local businesses and organisations.

Mutalif has advised that his current work area is limited and is not suitable for carrying out his day-to-day business activities effectively. Securing a dedicated work shed would provide the business with more appropriate working space and allow it to better manage the current and increasing demand for mechanical services within the community.

Mutalif has requested a lease term of two (2) years, with a further option of one (1) year.

The proposed arrangement would be subject to the Shire completing the required surrender process for the existing lease and complying with the relevant legislative requirements for the disposal of property by way of lease.

POLICY AND LEGISLATION IMPLICATIONS

The following legislation is relevant to the proposed lease:

- *Section 3.58 of the Local Government Act 1995 (WA) (CKI); and*
- *Local Government (Functions and General) Regulations 1996.*

The proposed lease will be progressed in accordance with the applicable legislative requirements and the Shire's relevant policies and procedures.

FINANCIAL IMPLICATIONS

The proposed lease would continue to provide the Shire with an ongoing source of rental income. The financial arrangements are expected to include:

- an annual lease payment;
- an annual Consumer Price Index (CPI) adjustment;
- a market review at the commencement of any further lease term; and
- a one-off lease preparation fee of \$275.00.

The final annual rental amount will be determined prior to execution of the lease, having regard to relevant market considerations.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence likelihood) x	Mitigation Action
Reputation	Delays in resolving the lease arrangements may create uncertainty for the existing and proposed lessees and other relevant stakeholders.	Moderate (8)	Progress the matter as efficiently as possible while ensuring all legislative and procedural requirements are met.
Service Interruption	Without suitable premises, the availability of mechanical services on Home Island may be affected, particularly given the demand for these services within the community.	Moderate (6)	Progress the lease process in a timely manner while ensuring the required approvals and compliance requirements are met.

Compliance	The lease and surrender process may not comply with the relevant legislative or procedural requirements.	Low (3)	Ensure the process is undertaken in accordance with the applicable legislation, policies and procedures.
Property Use	The leased premises may be used for purposes that are not consistent with the approved use of the property.	Low (3)	Include appropriate conditions in the lease and undertake periodic property inspections.

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

As Trustee of the 1979 Land Trust, Council is required to consider the interests and welfare of the Kampong residents when making decisions relating to the use of the Trust land.

The surrender of the existing lease will allow the Shire to consider a new lease arrangement for Work Shed 2. Mutalif Lofty's proposed use of the premises would support the continued provision of mechanical services on Home Island, which are used by local residents, businesses and organisations.

It is therefore recommended that Council support the surrender of the existing lease held by Fadulah Balmut, subject to the relevant conditions being met, and support progressing the proposed lease to Mutalif Lofty in accordance with the requirements of section 3.58 of the *Local Government Act 1995 (WA) (CKI)*.

OFFICER RECOMMENDATION – ITEM NO 15.2.1

THAT COUNCIL, BY SIMPLE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED:

- RESOLVES TO APPROVE THE SURRENDER OF THE EXISTING LEASE HELD BY FADULA BALMUT FOR WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA, SUBJECT TO:**

- A. ALL OUTSTANDING FEES, CHARGES AND OTHER MONIES OWING UNDER THE EXISTING LEASE BEING PAID IN FULL PRIOR TO EXECUTION OF THE DEED OF SURRENDER;**
 - B. AN EXIT INSPECTION OF THE PREMISES BEING COMPLETED AND ANY REQUIRED REMEDIAL WORKS BEING IDENTIFIED AND ADDRESSED;**
 - C. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO ENTER INTO THE DEED OF SURRENDER ONCE THE REQUIREMENTS OF CLAUSES 1(A) AND 1(B) HAVE BEEN SATISFIED; AND**
 - D. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE DEED OF SURRENDER.**
- 2. AUTHORISES THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, TO GIVE LOCAL PUBLIC NOTICE OF COUNCIL'S INTENTION TO DISPOSE OF PROPERTY BY WAY OF LEASE FOR WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA, TO MUTALIF LOFTY AND INVITE PUBLIC SUBMISSIONS.**
- 3. NOTES THAT THE PROPOSED LEASE IS INTENDED TO INCLUDE THE FOLLOWING KEY CONDITIONS:**
 - I) A LEASE TERM OF TWO (2) YEARS, WITH A FURTHER OPTION PERIOD OF ONE (1) YEAR;**
 - II) AN ANNUAL LEASE PAYMENT TO BE DETERMINED PRIOR TO EXECUTION OF THE LEASE, HAVING REGARD TO RELEVANT MARKET CONSIDERATIONS;**
 - III) AN ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW;**
 - IV) A MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM; AND**
 - V) A ONE-OFF LEASE PREPARATION FEE OF \$275.00.**
- 4. AUTHORISES THE CHIEF EXECUTIVE OFFICER, FOLLOWING COMPLETION OF THE PUBLIC NOTICE PERIOD AND PROVIDED NO SUBMISSIONS ARE RECEIVED, TO ENTER INTO THE LEASE WITH MUTALIF LOFTY AND FINALISE THE DETAILED TERMS AND CONDITIONS OF THE LEASE, PROVIDED THOSE TERMS ARE SUBSTANTIALLY CONSISTENT WITH THE KEY CONDITIONS OUTLINED IN THIS REPORT.**
- 5. RESOLVES THAT, SHOULD SUBMISSIONS BE RECEIVED DURING THE PUBLIC NOTICE PERIOD, THE MATTER BE REFERRED BACK TO COUNCIL FOR CONSIDERATION.**
- 6. RESOLVES THAT, SHOULD THE PREFERRED APPLICANT WITHDRAW FROM THE PROPOSED LEASE PRIOR TO EXECUTION OF THE LEASE AGREEMENT, THE CHIEF EXECUTIVE OFFICER BE AUTHORISED TO NEGOTIATE WITH ANOTHER SUITABLE APPLICANT FROM THE EXPRESSION OF INTEREST PROCESS OR DISCONTINUE THE PROPOSED DISPOSAL AND REPORT THE MATTER BACK TO COUNCIL.**
- 7. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT.**



30 July 2026

Matthew Scott
PO Box 1094 Home Island
Cocos (Keeling) Islands WA 6799

Dear Matthew,

I am writing to formally request an assignment of lease for the commercial lease Shed 2 at Part Lot 45 HI LIA to Mutalif Lofty trading under the business Lobo's Mechanic, subject to Council approval.

I have made this difficult decision as I don't have a requirement to utilise this space. My responsibilities at work and with a young family has reduced my time significantly in operating my business and therefore I am not maximising the potential use of the facility.

The proposed assignee Mutalif Lofty currently have no suitable work space to carry out his mechanical work. With an increase of demand for his services he is finding it difficult to assist the community and businesses. Mutalif has expressed their willingness to assume all obligations under the lease and continue to comply with the terms and conditions from the effective date of the assignment.

I kindly that you consider this application and advise of any further information or document to facilitate this request.

I can be contacted via this email if you have any further queries.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Aidil Fadulah Balmut'.

Aidil Fadulah Balmut



08 9162 7734



fiddzislandfabrication@gmail.com



ABN: 86225513364
House 35 Home Island
Cocos (Keeling) Islands, WA 6799

Matthew Scott
Chief Executive Office
Shire of Cocos (Keeling) Islands
WA 6799

Dear Matthew,

Please accept my correspondence in relation to the assignment of lease request for Part Lot 45 Home Island Light Industrial Area Shed number 2.

I am the owner of a mechanical business on home island trading under Lobo's Mechanic. I specialise in many mechanical work including but not limited to the following:

- underbody treatment on buggies/mule, quad.
- servicing for quad, buggies/mule,
- repair work
- welding

My current working space is very limited and we are unable to accept and provide the necessary mechanical assistance to the local community.

The approval of this assignment of lease will allow us to expand our business opportunities and meet the existing increasing demand of service for the local community, local businesses and Department organisation. With this limited service available on Home Island our community will have better access, and their vehicles will receive appropriate service and maintenance.

I am available on 9162 7535 if you wish to discuss further or via email at mutalif.lofty96@hotmail.com.

Yours sincerely,

Mutalif Lofty

Abdul Mutalif Lofty

17.08.26

From: Mutalif Lofty <[REDACTED]>
Sent: Monday, 7 September 2026 1:03 PM
To: Suzie Bulka <[REDACTED]>
Subject: Shed 2

Hi Suzie,

Further to our request to lease Part Lot 45 Home Island Shed 2, we are requesting and propose a lease term of 2 years with a 1 year option.

Thank you for your consideration, if you need anything further please let me know.

Regards

Mutalif

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15.3 TRUSTS FINANCE

Nil

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