

Shire of Cocos (Keeling) Islands

AGENDA

Ordinary Meeting of Council

Wednesday, 20 May 2026

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

Date: Wednesday, 20 May 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 |
|-------------|----------------------------|---------------------|
| Cr S Knight | 6 March 2026 – 6 June 2026 | 25 February 2026 |

5.2 APPLICATION FOR LEAVE OF ABSENCE

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting - 22 April 2026

OFFICER RECOMMENDATION – ITEM 7.1

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

Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting 22 April 2026

Disclaimer

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

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1 Opening/Announcements of visitors

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

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President: Cr Isa Minkom

Deputy President: Cr A Young

Councillors: Cr Tony Lacy
Cr Levi Fowler
Cr Osman Sloan (vis Microsoft Teams video link)

Officers: Matthew Scott, Chief Executive Officer
Ibrahim Macrae, Manager Governance, Risk and Planning
David Tombs, Manager Finance and Corporate Services
Azia Bulka, ICT Coordinator (Minutes Officer)

Guests: Nil

Public: 3

Apologies: Mark Bateup, Manager Infrastructure

Approved Leave of Absence: Cr Azah Badlu
Cr Signa Knight

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

| COUNCILLOR | DATE OF LEAVE | APPROVED BY COUNCIL |
|-------------------|-------------------------------|----------------------------|
| Cr S Knight | 6 March 2026 – 6 June 2026 | 25 February 2026 |
| Cr A Badlu | 30 March 2026 – 24 April 2026 | 25 March 2026 |

5.2 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 25 March 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 25 MARCH 2026 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORDING OF PROCEEDINGS.

RESOLUTION OCM/26/036

MOVED: CR A YOUNG SECONDED: CR LEVI FOWLER

THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING OF 25 MARCH 2026 COPIES OF WHICH WERE PREVIOUSLY CIRCULATED, ARE HEREBY CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS OF THAT MEETING.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

| Name | Item No. | Interest | Nature |
|------|----------|----------|--------|
| Nil | | | |

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 SUBMISSION TO WALGA CLIMATE CHANGE ADVOCACY POSITION CONSULTATION PAPER (JANUARY 2026)

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.1.1.1. 2026 Climate Change Advocacy Position Consultation Paper
- 10.1.1.2. Shire of Cocos WALGA Submission

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to seek Council endorsement of the Shire of Cocos (Keeling) Islands’ submission to the Western Australian Local Government Association (WALGA) in response to the Climate Change Advocacy Position Consultation Paper (January 2026).

BACKGROUND

WALGA is currently undertaking consultation with Local Governments to inform the development of an updated Climate Change Advocacy Position (see attached). WALGA's advocacy position informs State and Commonwealth policy settings and funding priorities relevant to Local Government.

The updated position is intended to reflect:

- Recent legislative changes, including amendments to the *Local Government Act 1995* requiring Local Governments to plan for and mitigate climate change risks;
- Evolving climate science and projections; and
- The increasing role of Local Government in climate adaptation, mitigation and emergency response.

Submissions are required to be endorsed by Council and submitted to WALGA by 1 May 2026.

COMMENTS

The draft WALGA Advocacy Position provides a sound high-level framework; however, Administration considers there is an opportunity to further strengthen the position to better reflect the practical, financial and risk implications for Local Governments, particularly those in highly exposed environments such as the Shire of Cocos (Keeling) Islands.

The proposed submission (attached) has been developed to provide a more comprehensive and practical contribution, ensuring the advocacy position reflects:

- The alignment between statutory responsibilities and sustainable funding;
- The need for clearer allocation of risk and legal responsibility;
- The increasing complexity of climate-related decision-making; and
- The long-term implications of adaptation pathways, including managed retreat.

Importantly, the submission draws directly on the Shire's recent experience engaging with the Commonwealth on the development of the Coastal Hazard Risk Management and Adaptation Plan (CHRMAP). This process has highlighted the challenges in translating high-level policy, modelling and strategic intent into practical, implementable outcomes at the local level. It has also reinforced the need for:

- Clearer guidance and consistent policy direction;
- Stronger coordination across all levels of government; and
- Greater recognition of the financial, social and environmental implications of adaptation decisions.

In particular, the CHRMAP process has emphasised the importance of early, evidence-based planning, meaningful community engagement, and careful consideration of long-term pathways. This includes recognising that:

- The retention and protection of existing communities should remain the priority wherever practicable; and
- Managed retreat, while a potential long-term consideration, represents a high-consequence option that should only be pursued as a last resort, supported by a coordinated and adequately resourced framework.

Accordingly, the proposed submission seeks to strengthen WALGA's advocacy in the following key areas:

- Funding and Resourcing – ensuring responsibilities are aligned with long-term, sustainable funding;
- Coastal Hazard Management – recognising coastal risks as matters of State and national significance;
- Managed Retreat – clarifying its role as a last-resort option and addressing associated community and environmental impacts;
- Risk and Liability – seeking greater clarity and appropriate protections for Local Governments;
- Data and Decision-Making – improving access to authoritative information and guidance; and
- Capacity and Capability – supporting smaller and remote Local Governments to meet increasing obligations.

This approach ensures the Shire’s submission remains constructive and aligned with a partnership-based approach, while clearly articulating the need for a more coordinated, equitable and sustainable framework for climate change response.

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (as amended), including requirements to consider long-term sustainability and climate change risks;

Relevant State and Commonwealth climate policy and legislative frameworks.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report.

However, the submission seeks to advocate for increased and sustained funding to support Local Government responsibilities in relation to climate change which may have future budget implications for the Shire if not addressed.

STRATEGIC IMPLICATIONS

Theme

EN Environmental

Goal

EN1 To prioritise the development of coastal management planning in partnership with the Australian Government and the WA State Government.

Strategy

EN1.2 Communicate the updates, developments and plans associated with the Coastal Hazard Risk Management Adaption Plan (CHRMAP), ensuring they are communicated in 'easy-to-understand', straight-forward language

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|---------------|--|--------------------------------------|-------------------|
| Financial | Failure to advocate for strengthened support | Moderate | WALGA providing a |

| | | | |
|------------|---|------|--|
| | and clarity may result in increased financial and operational burden in combating the effects of Climate Change | | strong advocacy position on Local Government involvement in managing the effects of climate change |
| Reputation | Reduced community confidence in the Shire seeking the best outcomes in combating the effects of Climate Change. | High | Shire attempting to influence and strengthen WALGA's advocacy position. |

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

Endorsing this submission will ensure the Shire's unique circumstances and frontline experience are clearly represented in WALGA's advocacy. It also supports a more coordinated, equitable and sustainable approach to climate change across all levels of government.

Alternatively, Council may elect to support the current draft advocacy position or provide no comment. However, given the significance of climate change to the Shire's long-term future, it is considered appropriate that the Shire adopt a proactive approach to ensure the Local Government sector is supported by a strong, practical and defensible advocacy position, as reflected in the attached submission.

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY:

1. ENDORSES THE SHIRE OF COCOS (KEELING) ISLANDS' SUBMISSION TO WALGA IN RESPONSE TO THE CLIMATE CHANGE ADVOCACY POSITION CONSULTATION PAPER (JANUARY 2026), AS ATTACHED TO THIS REPORT; AND
2. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO SUBMIT THE ENDORSED SUBMISSION TO WALGA.

RESOLUTION OCM/26/037

MOVED: CR FOWLER

SECONDED: CR O SLOAN

THAT COUNCIL, BY SIMPLE MAJORITY, RESOLVES THE FOLLOWING:

- 1. ENDORSES THE SHIRE OF COCOS (KEELING) ISLANDS' SUBMISSION TO WALGA IN RESPONSE TO THE CLIMATE CHANGE ADVOCACY POSITION CONSULTATION PAPER (JANUARY 2026), AS ATTACHED TO THIS REPORT; AND**
- 2. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO SUBMIT THE ENDORSED SUBMISSION TO WALGA.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL



WALGA Climate Change Advocacy Position

Consultation Paper

January 2026



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1. Introduction

Climate change, and related legislation, policy and action, have implications for many aspects of Local Governments' operations and services. More frequent and severe droughts, heatwaves, bushfires, extreme rainfall events and warming, rising sea levels are increasing the costs and complexity of delivering critical services, infrastructure and ensuring community wellbeing.

The impacts and implications of climate change and opportunities for action differ depending on a Local Government's location, size and capacity. For example, coastal Local Governments are managing erosion and inundation risks, urban Local Governments are seeking to mitigate the impact of prolonged periods of heat on the liveability and health of their communities and in regional areas, water availability, heat stress and the transition to renewable energy are key concerns.

WALGA's policy and advocacy on climate change is longstanding, with the Association's first Climate Change Policy Statement adopted in 2009. In 2018 a new [Climate Change Policy Statement](#) and advocacy position were endorsed by WALGA State Council following extensive sector consultation. The 2018 Advocacy Position states:

Local Government acknowledges:

1. *The science is clear: Climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.*
2. *Climate change threatens human societies and the Earth's ecosystems.*
3. *Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
4. *A failure to adequately address this climate change emergency places an unacceptable burden on future generations.*

Local Government is committed to addressing climate change.

Local Government is calling for:

1. *Strong climate change action, leadership and coordination at all levels of government.*
2. *Effective and adequately funded Commonwealth and State Government climate change policies and programs.*

July 2018 – 72.5/2018

Since the 2018 Advocacy Position was adopted there have been significant legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function to include planning for, and mitigating, the risks associated with climate change.



- The release of the Australian Government's [National Climate Risk Assessment](#) and [National Adaptation Plan](#) in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections ([international](#), [national](#) and [WA specific](#)) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments. An updated climate change advocacy position, which complements other WALGA advocacy positions, will provide a sound basis for WALGA's advocacy.

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

This Paper provides an overview of matters which were considered in the development of the updated draft Advocacy Position including the legislation and policy (Section 2), technological changes (Section 3), climate science information (Section 4), feedback from Local Government on their needs, activities and barriers in relation to climate change (Section 5), and WALGA advocacy (Section 6). Section 7 provides detail on the rationale for the draft Advocacy Position.



2. Legislation and Policy

Since WALGA's Climate Change Policy Statement was endorsed in 2018, there have been significant Australian and Western Australian legislative and policy changes, these are outlined in Table 1.

Table 1: Government climate legislation and policy

| Document | Summary |
|--|---|
| Climate Change Legislation | |
| Climate Change Act 2022 | <p>The Australian Government <i>Climate Change Act 2022</i> establishes a national framework for reducing greenhouse gas (GHG) emissions and enhancing climate resilience in Australia. It mandates setting emission reduction targets, annual reporting to Parliament and developing policies to support the transition to a low-carbon economy.</p> <p>Australia's Nationally Determined Contribution (NDC) under Article 4 of the Paris Agreement commits to reducing greenhouse gas emissions to 43% below 2005 levels by 2030.</p> |
| Annual Climate Change Statement 2025 | <p>The Annual Climate Change Statement is a requirement under the <i>Climate Change Act 2022</i>. It provides an overview of the country's progress in reducing GHG emissions and enhancing climate resilience. The Statement includes updates on emission reduction targets, government initiatives and programs supporting the transition to a low-carbon economy. The Statement also identifies additional areas for further action.</p> |
| WA Climate Change Bil 2023 | <p>The WA Climate Change Bill was introduced to Parliament in November 2023. The Bill sought to commit to net zero GHG emissions by 2050 and an interim whole of WA Government 2030 reduction target of 80% below 2020 levels. It also focuses on adapting to climate change impacts through sectorial adaptation planning and ensuring transparent progress reporting to the community and Parliament.</p> <p>The Bill has not progressed. In May 2025 the Premier indicated that climate change legislation introduced in WA would need to be carefully considered, particularly in regard to net zero targets, as WA is captured by national net zero legislation.</p> |



| | |
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| <p>Local Government Amendment Act 2023</p> | <p>Amendments made to the <i>Local Government Act 1995</i>, under the first tranche of changes in the <i>Local Government Amendment Act 2023</i>, expanded the requirements for Local Government in regard to their general functions to ensure good governance outcomes for their communities. Under Part 3 s3.1(1A) General Function, Local Governments are now required (change in bold):</p> <ul style="list-style-type: none"> a. <i>to promote the economic, social and environmental sustainability of the district; and</i> b. to plan for, and to plan for mitigating, risks associated with climate change; and c. <i>in making decisions, to consider potential long-term consequences and impacts on future generations.</i> <p>These legislative changes were made without any sustainable investment model, or tools, to support the new responsibility.</p> |
| <p>State Public Health Plan 2025 - 2030</p> | <p>Under Stage 5 of the <i>Public Health Act 2016</i>, which commenced in June 2024, Local Governments are required to prepare and publish local public health plans by 4 June 2026 that consider the State Public Health Plan objectives and priorities.</p> <p>The objectives for the State Public Health Plan include "Protect against public and environmental health risks, effectively manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change".</p> |
| <p>Climate Change Mitigation</p> | |
| <p>Paris Agreement (2022 update)</p> | <p>The Paris Agreement, under the United Nations Framework Convention on Climate Change, aims to limit global warming to 1.5°C by the end of this Century, requires a 43% cut in global GHG emissions by 2030.</p> |
| <p>6th Intergovernmental Panel on Climate Change (IPCC) Report (2023)</p> | <p>The 6th IPCC Report summarises the state of knowledge of climate change, its widespread impacts and risks, and climate change mitigation and adaptation.</p> |
| <p>United Nations Climate Change Conference (COP 28) 2023</p> | <p>The COP 28 Agreement calls for a tripling of renewable energy capacity and doubling of energy efficiency improvements by 2030.</p> |



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| Net Zero Plan 2025 | <p>The Australian Government's Net Zero Plan guides Australia's transition to the legislated target of net zero emissions by 2050, covering all major parts of the economy and is consistent with international and domestic targets.</p> <p>The Plan sets out Government priorities, establishes policies and measures to reduce emissions and support ongoing and new investment in low emissions and renewable activities. The Plan is supported by Treasury Modelling on the impact of the transition.</p> |
| Western Australian Climate Change Policy 2020 | <p>The Western Australian Climate Change Policy outlines the State Government's plan for a climate-resilient future. It highlights actions to be taken in collaboration with all sectors of the economy to achieve net zero emissions by 2050.</p> <p>Key programs include:</p> <ul style="list-style-type: none"> • Low carbon transition • Clean Energy Future Fund • Electric Vehicle (EV) Strategy • Building WA's climate resilient future • Sectoral Emissions Reduction Strategy (SERS). |
| <p>Climate Change Adaptation</p> | |
| National Climate Resilience and Adaptation Strategy 2021-2025 | <p>The National Climate Resilience and Adaptation Strategy 2021-2025 outlines how the Australian Government will fulfil its 2012 COAG Roles and Responsibilities through three objectives for effective adaptation across Australia:</p> <ol style="list-style-type: none"> 1. Drive investment and action through collaboration 2. Improve climate information and services 3. Assess progress and improve over time. |
| National Climate Risk Assessment (NCRA) 2025 | <p>The NCRA is the first comprehensive evaluation of how climate change will impact key systems and regions across Australia and provides a solid evidence base for coordinated adaptation planning. The assessment identified 63 nationally significant risks with a more detailed analysis of 10 priority hazards.</p> |
| National Adaptation Plan 2025 | <p>The Plan builds on the National Climate Resilience and Adaptation Strategy and forms Australia's new framework for preparing for and responding to climate change impacts. The Plan represents the 'prioritise and plan' steps in the adaptation cycle, following the 'understand and assess' steps outlined in the NCRA.</p> |



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| Council of Australian Governments (COAG) Roles and Responsibilities for Climate Change Adaptation in Australia | <p>The Council of Australian Governments (previously COAG, now known as National Cabinet) defined roles and responsibilities for managing climate risk and adaptation across all levels of government. This highlighted that all levels of government play a significant role in climate change adaptation and risk management. Whilst this was agreed to in 2012, it is still referred to in national and state climate adaptation policy.</p> |
| Western Australian Climate Adaptation Strategy 2023 | <p>Sets out directions to support climate adaptation in WA:</p> <ol style="list-style-type: none"> 1. Produce and communicate credible climate information and resources 2. Build public sector climate capability and strengthen accountability 3. Enhance sector-wide and community partnerships 4. Empower and support the climate resilience of Aboriginal people. |
| <p>Australian Local Government Association (ALGA) Policy and Advocacy</p> | |
| Advocacy | <p>ALGA has positions on both Climate Adaptation and Emissions Reduction and calls for a range of funding Programs and support for Local Government.</p> |
| Adapting Together – Local Government Leadership in a Changing Climate Report 2025 | <p>The Report uses more than 200 examples of Local Governments showing leadership and taking action to address climate impacts, and five case studies to model the national value of Local Government climate adaptation.</p> |

3. Technology

Technological changes most relevant to Local Government include the transition to renewable energy, uptake of electric vehicles and changes to energy efficiency standards under the National Construction Code.

In line with legislated net zero targets, the [Australian Government](#) is also targeting 82% renewable energy in the country's electricity grids by 2030. It is essential that the energy transition currently underway delivers economic opportunities, ensures reliable and affordable electricity and benefits for the local community. In 2024 WALGA developed a suite of advocacy positions (see Section 6) related to the renewable energy transition, forming the basis of WALGA's advocacy on behalf of the sector on this issue.



4. Climate Change projections and economic impact

Analysis of [historic trends](#) indicates Western Australia is already experiencing the impacts of climate change:

- Western Australia has warmed since 1910, with an average temperature increase of 1.3 °C.
- Since 1900, rainfall has increased over most of Western Australia, apart from the far west and southwest where it has declined; the decline in southwest Western Australia has been larger than anywhere else in Australia.
- The number of days with dangerous weather conditions for bushfires increased in nearly all locations.

In 2025, the Australian Climate Service released the first [National Climate Risk Assessment](#) (NCRA) in conjunction with the Bureau of Meteorology, CSIRO, the Australian Bureau of Statistics and Geoscience Australia, which provides an important evidence base on climate risks across Australia. The NCRA assembles data and analysis in a nationally consistent way to be used by Government and community to inform adaptation at a national, regional and local level. It identifies and assesses the impact of 10 priority hazards, over four time horizons, under emissions scenarios of 1.5°C, 2°C and 3°C for 11 geographic regions (including Western Australia north and south). The NCRA also considers the key risks to various systems, including communities in urban, regional and remote areas, primary industries and food, health and social support and the natural environment.

The most up to date projections of WA's climate up to 2100 are being produced by the Western Australian Department of Water and Environmental Regulation (DWER) as part of the State Government's [Climate Science Initiative \(CSI\)](#). The CSI is intended to provide a better understanding of climate change at a local level by producing climate projections at smaller scales (20 km and 4 km resolution). At these scales, regional influences like topography, land use and coastlines can be better understood, as well as extreme events like storms.

Statewide temperature and rainfall climate projections have been produced for the whole of WA at a grid resolution of 20 km up to 2099 under low and high emissions scenarios. Projections at a grid scale of 4 km are anticipated to be available for the South West in early 2026 and for the North West, covering the Pilbara and Kimberly regions, in late 2026.

There is significant [evidence](#) identifying the negative impact on the economy from increasing climate change risks and hazards ([Productivity Commission Inquiry](#)) with [infrastructure and agricultural](#) sectors likely to face some of the most significant challenges. The [Insurance Council of Australia](#), reports that the cost of extreme weather events has resulted in payments to policy holders impacted by extreme weather events rising from an average of \$2.1 billion p.a. in real terms over the last 30 years to an average



of \$4.5 billion p.a. over the last five years. [Deloitte Access Economics](#) (2022), estimate that climate change will cost the nation up to \$1 trillion by 2050 and that \$380 billion of these costs could be avoided if immediate action is taken to reduce emissions and adapt.

5. Local Government activities and barriers

Reflecting the requirements of the *Local Government Act 1995*, as of July 2025, 79 Local Government's Strategic Community Plans make specific reference to climate change, with a further 40 mentioning sustainability more broadly. Of these, 50 have targeted climate change plans or strategies.

Figure 1 identifies metrics relating to Local Governments' climate change related commitments and activities.

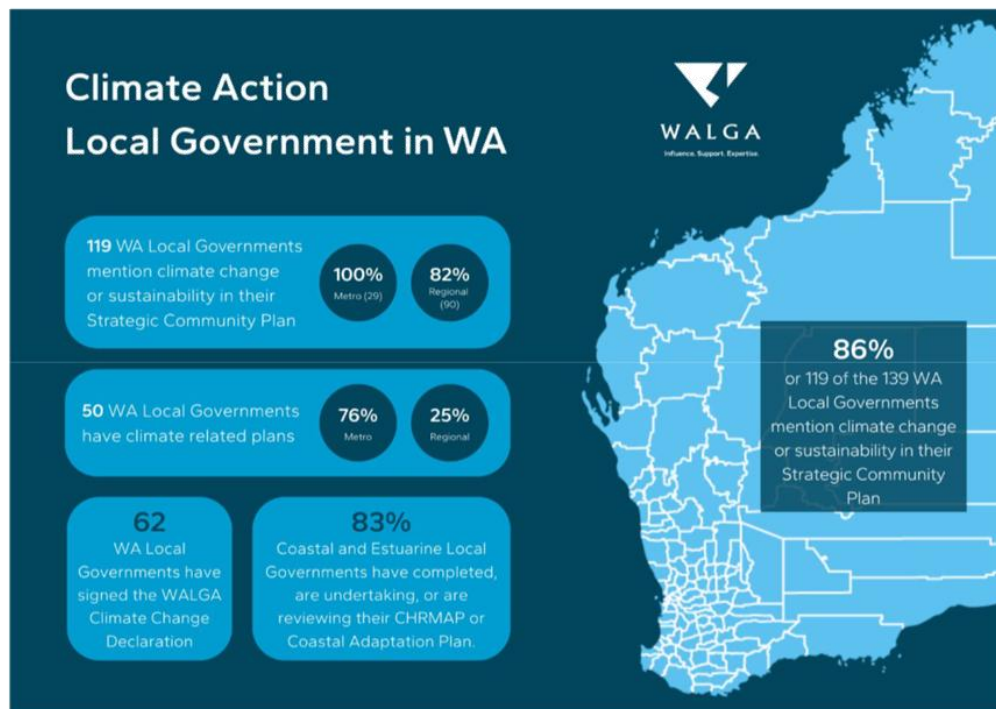


Figure 1: Local Government Climate Change commitments and activities

WALGA has undertaken a regular Climate Change Survey of Local Governments since the 2018 position was adopted, with surveys undertaken in 2020, 2022 and 2024 (see Table 2).



Table 2: Snapshot of WALGA climate change survey responses

| <i>Year</i> | <i>Metropolitan (no. and % of respondents)</i> | <i>Regional (no. and % of respondents)</i> | <i>Total Respondents</i> |
|-------------|--|--|--------------------------|
| 2020 | 29 (79.1%) | 110 (79.1%) | 139 |
| 2022 | 16 (32.6%) | 33 (67.3%) | 49 |
| 2024 | 27 (31.3%) | 59 (68.6%) | 86 |

These surveys consistently identify the main barriers to undertaking emissions reduction and adaptation actions for Local Government as **limited capacity, expertise, funding and support**. These issues are particularly significant for smaller, regional Local Governments, whose assets and communities are more vulnerable to the [impacts of climate change](#), such as extreme weather events.

Findings from the 2024 climate change survey reinforced that these issues remain the main barriers for Local Governments and are compounded by the many **competing priorities** within Local Governments. Survey respondents understood requirements for Local Government to incorporate climate change considerations into their operational planning, however reported limited knowledge or resources to undertake change. The Australian Local Government Climate Review identified that this is a critical issue for the sector in relation to emergency management. When emergency events occur, [Local Governments](#) have the most significant and immediate burden of managing the consequences compared to other levels of Government (Figure 2).

Coastal erosion is an example of the inequitable cost burden placed on Local Government. The State Government has identified 55 coastal erosion 'hotspots' (15 metropolitan, 40 regional) and flagged an additional 31 locations (8 metropolitan and 23 regional) for future consideration. 23 Local Government areas have been recognised as requiring active management over the next 25 years.

Under State Planning Policy 2.6, Local Government is responsible for planning and addressing predicted erosion and inundation hazards, through the preparation of Coastal Hazard Risk Management and Adaptation Plans (CHRMAP). Through the CoastWA Program, the State Government has delivered funding and support to Local Governments to manage current impacts of coastal erosion and inundation and to plan and prepare for increased impacts in the future. However, the level of funding provided for the CoastWA Program is inadequate and is due to expire in 2025-26. Only \$33.5 million was allocated to the Program over five years to 2025-26, despite the State Government estimating in 2019 that the cost to manage the 55 hotspots was \$110 million over the same period – with more funding required over the medium to long-term.



Figure 2: Snapshot of 2024 WALGA Local Government Climate Change Data in relation to main barriers faced by Local Government in addressing climate change.

6. WALGA Advocacy

WALGA's 2025 [State Election Priorities](#) and [2026-27 State Budget Submission](#) advocates for State Government support and investment under Climate Resilience, Low Carbon and Disaster Ready themes including funding for emergency management, waste, water availability and infrastructure, coastal erosion and inundation, urban tree canopy and EV charging infrastructure.

WALGA has a suite of [Advocacy Positions](#) that relate to these priority areas and are supported by WALGA's current Climate Change Policy Position, including:

- Water Management (4.3)
- Urban Forest (4.5)
- Street Lighting (5.5)
- Vehicle Emissions (5.14)
- Renewable Energy (6.16, 6.17, 6.18)
- Building Act and Regulations (6.6)
- Coastal Planning (6.8)
- Emergency Management (8.1, 8.2, 8.11).

In 2021-23, WALGA secured State Government funding to deliver a [Regional Climate Alliance \(RCA\) Pilot Program](#), an initiative under the [Western Australian Climate Policy](#).



Modelled on successful programs in other jurisdictions, two groupings of Local Governments, the South Coast Alliance and Goldfields Voluntary Regional Organisation of Councils (GVROC), focused on accelerating climate action at the regional scale. WALGA continues to advocate to the State Government to implement a statewide program to assist to Local Governments, particularly in regional communities, and secure State Government investment in the management of climate risks.

Local Governments own energy use provides an opportunity for renewable energy and enhanced disaster resilience, with many Local Governments upgrading their assets and facilities with solar and battery storage capabilities. In April 2022, WALGA commenced an aggregated purchase arrangement on behalf of the sector to deliver both economic savings and emission reductions to participating Local Governments. It is estimated that the first three-year term of the contract collectively delivered cost savings of approximately \$34 million and sustainability benefits through carbon offsets. The second iteration of the project, involving 50 Local Governments, commenced in early 2025 has projected savings of \$34 million to participating members in addition to substantial renewable energy and sustainability co-benefits.

The uptake of electric vehicles has also gained momentum with the Australian and State Governments investing in charging infrastructure and implementing programs to encourage the adoption of electric vehicles. Many Local Governments have also been transitioning their fleets and installing corporate and public use charging infrastructure.

In 2024, after two years of project development, WALGA successfully secured \$4.51 million (\$3.51 million funding from the Australian Renewable Energy Agency (ARENA) and \$1 million from the State Government) to fund charging infrastructure and energy upgrades to support the transition to electric vehicles across 22 Local Governments. 105 charging stations were delivered under the project and participating Local Governments co-invested \$7.68 million to roll out more than 140 Electric Vehicles to replace petrol and diesel vehicles.

In May 2025, [changes](#) to the National Construction Code came into effect. These changes included a strong focus on energy efficiency of new builds and expanding requirements for commercial buildings to facilitate electric vehicle charging infrastructure, solar and battery storage.

Local Governments play a role in the compliance and uptake of these standards both with industry and their communities. To support this, WALGA developed a discussion paper in 2022 to explore the opportunities for Local Government in supporting the Trajectory for Low Energy Buildings. The Trajectory is a national plan to achieve net zero carbon and energy residential and commercial buildings and provides recommendations to improve energy efficiency in existing buildings. WALGA's State Council endorsed its support of the Trajectory in 2021.

WALGA also provides secretariat support to the Western Australian Local Government Climate and Sustainability Alliance (WASCA), a growing sector-led officer network with over 100 officers from 45 Local Governments seeking to share knowledge and build capacity across the sector in climate related activities.



7. Draft Advocacy Position

The current climate change [Advocacy Position](#) reflects the policy and legislative environment and lower level of political consensus regarding the science of climate change at that time.

Importantly, the Australian Government has legislated Australia's emissions reductions targets of 43 per cent below 2005 by 2030 and net zero by 2050, consistent with Australia's commitments under the Paris Agreement. The Western Australian Government has indicated that it is committed to achieving net zero emissions by 2050 in line with the national legislated target, although it has not committed to progressing with legislating this target.

Local Governments' general function under the *Local Government Act 1995* has also been expanded to include planning for, and mitigating, the risks associated with climate change.

Climate analysis and projections emphasise the need for action to adapt to the escalating impacts from climate change on Australia and Western Australia, including more frequent and severe disaster events, as well as more heatwaves and rising sea levels.

Taking these factors into consideration, along with the feedback provided by the sector regarding the need for dedicated funding and support for emissions reduction and adaptation, WALGA has developed the following revised, draft Climate Change Advocacy Position:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

Shire of Cocos (Keeling) Islands

Submission to WALGA – Climate Change Advocacy Position Consultation Paper (January 2026)

1. Introduction

The Shire of Cocos (Keeling) Islands welcomes the opportunity to provide feedback on the draft Climate Change Advocacy Position.

As a remote, low-lying atoll community, the Shire is uniquely positioned at the frontline of climate change impacts, particularly in relation to sea level rise, coastal erosion, inundation risk and extreme weather events. These impacts are already being experienced and are increasingly shaping the Shire's planning, infrastructure and service delivery responsibilities.

The Shire supports the development of an updated advocacy position and considers that it presents an important opportunity to further articulate the shared challenges, responsibilities and expectations across all levels of government, particularly for communities in highly exposed environments.

2. General Comments on the Draft Position

The Shire acknowledges the intent of the draft advocacy position and supports its overall direction. The current position provides a sound foundation; however, there is an opportunity to further strengthen it by more clearly reflecting:

- The practical and financial implications for Local Governments in responding to climate change;
- The increasing complexity of decision-making, including legal and risk considerations;
- The long-term nature of adaptation pathways, including emerging considerations such as retreat; and
- The differing capacities and levels of exposure across the Local Government sector.

In the context of the expanded statutory responsibilities under the Local Government Act 1995, a more explicit articulation of the respective roles of State and Commonwealth Governments would assist in supporting effective and coordinated implementation.

3. Key Issues and Opportunities for Enhancement

3.1 Funding and Resourcing

Local Governments are playing an increasingly central role in climate adaptation and resilience. This evolving role highlights the importance of ensuring that responsibilities are appropriately aligned with resourcing.

The Shire encourages WALGA to continue advocating for sustainable, long-term funding frameworks, including:

- Multi-year, indexed funding programs to support adaptation and resilience initiatives;
- Targeted funding streams for coastal management, infrastructure protection and emergency response; and
- Funding approaches that recognise the unique cost structures and constraints of remote and smaller Local Governments.

A shared understanding that new or expanded responsibilities are accompanied by appropriate resourcing will be important to supporting effective delivery.

3.2 Coastal Erosion and Sea Level Rise

For the Shire of Cocos (Keeling) Islands, coastal processes and sea level rise represent the most significant and immediate climate-related challenges.

There is an opportunity for the advocacy position to further emphasise:

- The importance of a coordinated, long-term approach to coastal resilience, supported by State and Commonwealth Governments;
- Clear and consistent policy direction to guide decision-making across protection, accommodation and longer-term adaptation pathways; and
- Recognition of coastal risk as a matter of broader State and national significance, particularly in unique environments such as atolls.

3.3 Managed Retreat – Long-Term Consideration

The Shire notes that managed retreat is increasingly referenced in climate adaptation discussions. While it is generally understood to be a long-term consideration (often beyond a 50-year planning horizon), the nature of its potential impacts warrants early and considered strategic planning.

From the Shire's perspective:

- Retention and protection of existing communities should remain the primary objective wherever practicable;
- Managed retreat should be approached cautiously and considered only where other viable options have been fully explored; and

- The complexity of retreat, including its social, economic and environmental implications, reinforces the need for a coordinated and well-defined policy framework.

In particular, there is value in recognising:

- The significant social and cultural implications for communities required to relocate;
- The potential impacts on receiving communities, including infrastructure, housing and service capacity; and
- The environmental considerations associated with decommissioning and rehabilitating vacated land, including the need for clear standards, funding and long-term management.

A nationally coordinated approach would support consistency, equity and informed decision-making over time.

3.4 Risk, Liability and Decision-Making Frameworks

The increasing complexity of climate-related decision-making highlights the importance of clarity in roles, responsibilities and risk allocation.

The Shire considers there is merit in advocating for:

- Clear and consistent frameworks to guide decision-making across all levels of government;
- Appropriate protections for Local Governments acting in good faith based on endorsed data and policy settings; and
- Continued consideration of the financial and insurance implications associated with climate risk.

Such measures would support confidence and consistency in planning and investment decisions.

3.5 Data, Modelling and Guidance

Access to reliable and consistent information is critical to effective planning.

The Shire supports continued advocacy for:

- Provision of authoritative, standardised climate data and projections;
- Clear guidance on planning benchmarks and assumptions; and
- Ongoing investment in locally relevant climate science, particularly for remote and unique environments.

3.6 Capacity and Capability

Local Governments vary significantly in size, capacity and exposure to climate risks.

The Shire supports initiatives that:

- Enhance access to technical expertise and advisory support;
- Strengthen workforce capability; and
- Encourage collaboration across the sector, including regional approaches.
- Targeted support for smaller and remote Local Governments will be particularly important in achieving equitable outcomes.

3.7 Role of Local Government

Local Government plays a critical role as a planner, service provider and first responder in the context of climate change.

Recognising this role as part of a broader partnership across all levels of government will be important to ensuring that responsibilities, risks and resources are appropriately aligned.

4. Suggested Advocacy Position

In this context, the Shire of Cocos (Keeling) Islands respectfully suggests that WALGA consider the following refined advocacy position:

WALGA calls on the Australian and Western Australian Governments to:

1. Provide clear, coordinated and sustained leadership across all levels of government, including defined roles in managing climate risks.
2. Ensure that new or expanded Local Government responsibilities are supported by appropriate and enduring funding, aligned with the scale of the task.
3. Establish long-term, scalable funding frameworks to support climate adaptation, coastal hazard management, infrastructure resilience and disaster recovery.
4. Work in partnership with Local Government to develop a coordinated framework for coastal and climate hazard management, recognising these as matters of broader significance.
5. Provide clarity in risk allocation and decision-making frameworks, including appropriate protections for Local Governments acting in good faith.
6. Deliver authoritative climate data, modelling and guidance to support consistent and defensible decision-making.
7. Recognise that managed retreat is a long-term and high-consequence consideration, where:
 - a. Retention of existing communities should remain the priority wherever practicable;
 - b. Retreat should be considered only as a last resort; and

- c. Any future consideration of retreat is supported by a coordinated framework addressing community, environmental and financial implications, including rehabilitation of vacated land.
- 8. Support investment in Local Government capability and capacity, particularly for small, remote and highly exposed communities.

5. Conclusion

The Shire of Cocos (Keeling) Islands supports the development of a contemporary Climate Change Advocacy Position and recognises the importance of a coordinated and collaborative approach across all levels of government.

Strengthening the alignment between responsibilities, resources and risk allocation will be critical to achieving effective and sustainable outcomes, particularly for communities experiencing the impacts of climate change most directly.

The Shire looks forward to continuing to work constructively with WALGA and other levels of government in progressing this important work.

Submitted by:

Matthew Scott

Chief Executive Officer

Shire of Cocos (Keeling) Islands

10.1.2 ADOPTION OF FISHERIES MANAGEMENT COMMITTEE - TERMS OF REFERENCE

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.1.2.1. Fisheries Management Committee - Terms of Reference

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To seek Council's approval to establish the Fisheries Management Committee (FMC) and adopt the attached Terms of Reference in accordance with Council March 2026 Resolution.

BACKGROUND

At the Ordinary Council Meeting held on 25 March 2026, Council considered the future governance arrangements for fisheries management and resolved (Resolution OCM/26/010) to:

- Note that Cocos Marine Care is not currently operating in an active capacity in relation to fisheries management activities;
- Support, in principle, the establishment of a Fisheries Management Committee as a Committee of Council under section 5.8 of the *Local Government Act 1995 (WA)*;
- Authorise the Chief Executive Officer to prepare draft Terms of Reference broadly based on the Christmas Island Fisheries Management Committee model; and

- Request a further report to Council detailing the proposed Terms of Reference and community appointment process.

This report fulfils that resolution and presents the proposed Terms of Reference for Council's consideration.

COMMENTS

The proposed Terms of Reference establish a clear and contemporary governance framework for fisheries management within the Cocos (Keeling) Islands, aligned with Council's March 2026 resolution and current legislative requirements.

The Fisheries Management Committee has been structured as an advisory body only, with no delegated authority. This ensures all decision-making remains with Council, while enabling informed and coordinated input into fisheries-related policy, planning and strategic matters.

The proposed membership reflects Council's endorsed structure and provides an appropriate balance of governance oversight, community representation and administrative support, comprising four elected members, three community representatives, and the Chief Executive Officer and Manager Governance as ex officio members.

The Committee's functions are clearly defined and focus on strategic matters, including review of fisheries policies and research, monitoring sustainability and emerging risks, supporting community initiatives, and providing advice on funding priorities and management responses. Operational responsibilities remain with the Administration.

Governance arrangements are consistent with the *Local Government Act 1995 (WA)*, including requirements for formal meetings, transparency, recorded minutes and reporting to Council. Quorum provisions ensure appropriate representation and integrity in Committee deliberations.

A key strength of the framework is the integration of scientific research, traditional knowledge and community perspectives, supporting evidence-based and locally informed decision-making. The guiding principles further reinforce commitments to sustainability, cultural respect, collaboration and transparency.

All members will be required to comply with the Shire's Code of Conduct, including provisions relating to behaviour, conflicts of interest and confidentiality. The Terms of Reference also provide for periodic review to ensure the framework remains current and effective.

Subject to Council approval, an Expression of Interest process will be undertaken to appoint community representatives, with a further report to be presented to Council for appointment.

POLICY AND LEGISLATION IMPLICATIONS

The Committee is established under section 5.8 of the *Local Government Act 1995 (WA)* and will operate in accordance with the Act and associated regulations.

The Terms of Reference align with current governance, transparency and conduct requirements, including the Shire's adopted Code of Conduct.

FINANCIAL IMPLICATIONS

Costs associated with the FMC are expected to be minimal and accommodated within existing operational budgets. These costs are limited to administrative support, meeting coordination and minor operational expenses. No budget amendment is required at this stage.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|----------------------|--|--|--|
| Financial | Potential for increased administrative or operational costs over time | Low | Advisory role maintained; Council retains budget control; activities aligned to approved budgets |
| Reputation | Perception of bias or lack of representation; unmet community expectations | Moderate | Transparent EOI process; clear communication of advisory role; regular reporting to Council and community |
| Compliance | Failure to comply with legislative requirements or governance obligations | Low | Governance oversight; adherence to Act; member induction and training; Code of Conduct compliance |
| Fraud | Conflicts of interest or inappropriate influence on recommendations | Low | Mandatory disclosure of interests; Code of Conduct; administrative oversight; advisory-only status limits exposure |

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

This report fulfils Council's resolution of March 2026 and presents a structured, transparent and accountable framework for fisheries management, supporting improved coordination, continuity and informed decision-making.

OFFICER RECOMMENDATION – ITEM NO 10.1.2

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. ESTABLISH THE FISHERIES MANAGEMENT COMMITTEE AS AN ADVISORY COMMITTEE OF COUNCIL IN ACCORDANCE WITH SECTION 5.8 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)*;
2. ADOPT THE FISHERIES MANAGEMENT COMMITTEE TERMS OF REFERENCE AS ATTACHED; AND
3. AUTHORISE THE CHIEF EXECUTIVE OFFICER TO UNDERTAKE AN EXPRESSION OF INTEREST PROCESS FOR THE APPOINTMENT OF COMMUNITY REPRESENTATIVES TO THE FISHERIES MANAGEMENT COMMITTEE, WITH A FURTHER REPORT TO BE PRESENTED TO COUNCIL FOR CONSIDERATION OF APPOINTMENTS.

RESOLUTION OCM/26/038

MOVED: CR T LACY

SECONDED: CR FOWLER

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. **ESTABLISH THE FISHERIES MANAGEMENT COMMITTEE AS AN ADVISORY COMMITTEE OF COUNCIL IN ACCORDANCE WITH SECTION 5.8 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)*;**
2. **ADOPT THE FISHERIES MANAGEMENT COMMITTEE TERMS OF REFERENCE AS ATTACHED; AND**
3. **AUTHORISE THE CHIEF EXECUTIVE OFFICER TO UNDERTAKE AN EXPRESSION OF INTEREST PROCESS FOR THE APPOINTMENT OF COMMUNITY REPRESENTATIVES TO THE FISHERIES MANAGEMENT COMMITTEE, WITH A FURTHER REPORT TO BE PRESENTED TO COUNCIL FOR CONSIDERATION OF APPOINTMENTS.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0 BY ABSOLUTE MAJORITY

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

AGAINST: NIL

Shire of Cocos (Keeling) Islands

Fisheries Management Committee (FMC) – Terms of Reference

1. Establishment

The Fisheries Management Committee (FMC) is established as a Committee of Council under the Local Government Act 1995 (WA) (as applied), to provide strategic advice and oversight in relation to fisheries management within the Cocos (Keeling) Islands.

2. Purpose

The purpose of the FMC is to:

- Provide advice to Council on the sustainable management of marine and coastal fisheries;
- Support the integration of scientific research, traditional knowledge and community perspectives into fisheries decision-making;
- Ensure appropriate governance, continuity and accountability in the absence of a standalone community-based fisheries body;
- Promote environmentally responsible and culturally appropriate fishing practices.

3. Objectives

The FMC will:

- Promote ecologically sustainable development of fisheries resources;
- Support the long-term monitoring and protection of fish stocks;
- Encourage community participation and stewardship;
- Provide input into policy, planning and regulatory frameworks;
- Strengthen coordination between the Shire, Commonwealth agencies, researchers and stakeholders.

4. Functions

The FMC will:

- Review and provide advice on:
- Fisheries management plans and policies;
- Research proposals and monitoring programmes;
- Community initiatives (e.g. fishing competitions, education programmes);
- Monitor and provide advice on:

- Fish stock sustainability and emerging risks;
- Compliance with relevant legislation and guidelines;

Facilitate:

- Engagement between Council, community, and scientific stakeholders;
- Provide recommendations to Council on:
 - Funding priorities for fisheries-related programmes;
 - Appropriate management responses to identified issues;
 - Support development of:
 - Local guidelines for low-impact and traditional fishing practices.

5. Role and Authority

- The FMC is advisory only and does not have delegated decision-making authority.
- All recommendations are to be referred to Council for consideration and resolution.
- The Committee may request information from the Administration to support its functions.

6. Membership

6.1 Composition

The FMC will comprise:

- Four (4) elected members of Council;
- Three (3) community representatives, including individuals with local fishing knowledge and/or representation of community or cultural groups;
- The Chief Executive Officer and the Manager Governance as ex officio (non-voting) members.

6.2 Appointment

- Elected members will be appointed by Council.
- Community representatives will be appointed by Council following an expression of interest process.

6.3 Presiding Member

- The Presiding Member will be an elected member appointed by Council.
- A Deputy Chairperson may be appointed by the Committee.

7. Meetings

- Meetings will be held quarterly, or more frequently as required.
- Meetings are to be conducted in accordance with:
 - Local Government Act 1995 requirements;
 - Applicable meeting procedures and transparency provisions.

- Agendas and minutes will be recorded and reported to Council.

8. Quorum

A quorum shall consist of:

- A minimum of three (3) elected members; and
- At least 50% of the total voting members present.

9. Reporting

- The FMC will report to Council via:
 - Meeting minutes; and/or
 - Formal recommendations.
- An annual report is not mandatory; however, the Committee may, at the direction of Council or where considered appropriate, provide a summary report outlining:
 - Key activities;
 - Fisheries trends and issues;
 - Recommendations for future action.

10. Secretariat

Administrative support will be provided by the Shire.

Responsibilities include:

- Preparing agendas and minutes;
- Coordinating meetings;
- Managing correspondence.

11. Guiding Principles

The FMC will operate in accordance with the following principles:

- Sustainability: Protection of marine ecosystems and fish stocks;
- Evidence-based decision-making: Reliance on scientific and local knowledge;
- Community engagement: Inclusive and transparent processes;
- Cultural respect: Recognition of local customs and practices;
- Collaboration: Partnership with government agencies and stakeholders;
- Good governance and conduct: All members are to comply with the Shire's adopted Shire of Cocos (Keeling) Islands Elected Members, Committee Members and Candidates Code of Conduct, including requirements relating to behaviour, conflicts of interest, and confidentiality.

12. Review

These Terms of Reference will be reviewed every two (2) years, or as required by Council.

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 ATTENDANCE AT 2026 NATIONAL GENERAL ASSEMBLY OF LOCAL GOVERNMENT (NGA26)

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. 2026-NGA-Information-Flyer

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To seek Council approval for Elected Member(s), the Chief Executive Officer (CEO), and the Manager Governance, Risk and Planning to attend the 2026 National General Assembly of Local Government (NGA26) in Canberra from 23 to 25 June 2026.

BACKGROUND

The National General Assembly is the peak annual event of the Australian Local Government Association (ALGA), bringing together local government representatives from across Australia.

The 2026 NGA will be held at the National Convention Centre, Canberra and will include plenary sessions, policy discussions, ministerial engagement, and networking opportunities.

The event provides a national platform for councils to contribute to policy development and advocate on issues affecting regional and remote communities.

Key themes for 2026 include:

- Renewable energy transition and decarbonisation
- Disaster management and emergency response
- Financial sustainability of local government
- National productivity and local roads
- Regional health and community services
- Urban development and infrastructure delivery
- Disability inclusion and digital engagement

COMMENTS

Attendance will enable Council representatives to participate in national policy discussions, motion debates, and sector engagement sessions.

It will also provide opportunities to engage with Federal and State representatives, including the Hon. Kristy McBain MP, Minister for Regional Development, Local Government and Territories, subject to availability.

The program includes forums, plenary sessions, and workshops focused on financial sustainability, infrastructure, and regional development.

Participation will also strengthen Council's advocacy position on issues impacting the Cocos (Keeling) Islands and enhance relationships with other local governments and stakeholders.

POLICY AND LEGISLATION IMPLICATIONS

There are no direct statutory implications arising from this report.

Attendance supports obligations under the *Local Government Act 1995 (WA)* and aligns with Council's Travel and Professional Development Policy.

FINANCIAL IMPLICATIONS

Funding will be allocated from the Shire's professional development budget.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

- L1.1 Elected members to become more representative and engage more with Members of Parliament to better understand the dynamics of politics and attitudes of the Commonwealth and West Australian Governments and the Cocos (Keeling) Islands
- L1.3 Shire representatives (Councillors and Shire Leadership team) to pro-actively engage, communicate with, and increase visibility within the community.

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|----------------------|--|--|--|
| Financial | Risk that travel, accommodation, registration, or incidental costs exceed approved budget. | Medium (9) | Early booking, adherence to travel policy, and pre-approval of expenditure. |
| Reputation | Risk of reduced Council visibility or missed advocacy opportunities at national level. | Medium (6) | Ensure appropriate delegation attendance and participation in key sessions and meetings. |
| Compliance | Risk of non-compliance with Council travel, procurement, or approval requirements. | Medium (6) | Ensure Council resolution prior to travel and compliance with policy. |
| Fraud | Risk of inappropriate use or mismanagement of travel funds or claims. | Low (4) | Maintain strict financial controls, require supporting documentation, and complete post-travel acquittals. |

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 National General Assembly provides a valuable opportunity for Council to engage at a national level, strengthen advocacy, and remain informed of key policy developments affecting local government.

Attendance will ensure the Shire of Cocos (Keeling) Islands is appropriately represented in national discussions and policy forums.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

1. APPROVES THE ATTENDANCE OF THE FOLLOWING ELECTED MEMBER(S), THE CHIEF EXECUTIVE OFFICER (CEO), AND THE MANAGER GOVERNANCE, RISK AND PLANNING AT THE 2026 NATIONAL GENERAL ASSEMBLY OF LOCAL GOVERNMENT (NGA26) IN CANBERRA FROM 23 TO 25 JUNE 2026:
 - SHIRE PRESIDENT, ISA MINKOM
 - DEPUTY PRESIDENT, JAN YOUNG
 - COUNCILLOR, LEVI FOWLER
 - COUNCILLOR, AZAH BADLU
 - COUNCILLOR, OSMAN SLOAN (SUBJECT TO CONFIRMATION)
2. AUTHORISES EXPENDITURE TO BE MET FROM THE SHIRE'S PROFESSIONAL DEVELOPMENT BUDGET, IN ACCORDANCE WITH COUNCIL POLICY AND BUDGET PROVISIONS;
3. NOTES THAT ALL TRAVEL ARRANGEMENTS WILL BE UNDERTAKEN IN ACCORDANCE WITH THE SHIRE'S TRAVEL AND PROFESSIONAL DEVELOPMENT POLICY; AND
4. ENDORSES AND REQUESTS THAT THE CEO ACTIVELY PURSUE AND PRIORITISE AN OPPORTUNITY FOR A FORMAL DELEGATION MEETING OR ENGAGEMENT WITH THE HON. KRISTY MCBAIN MP, MINISTER FOR REGIONAL DEVELOPMENT, LOCAL GOVERNMENT AND TERRITORIES, DURING THE NGA26 PROGRAM, SUBJECT TO MINISTERIAL AVAILABILITY AND SCHEDULING CONSTRAINTS.

RESOLUTION OCM/26/039

MOVED: CR T LACY

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

1. APPROVES THE ATTENDANCE OF THE FOLLOWING ELECTED MEMBER(S), THE CHIEF EXECUTIVE OFFICER (CEO), AND THE MANAGER GOVERNANCE, RISK AND PLANNING AT THE 2026 NATIONAL GENERAL ASSEMBLY OF LOCAL GOVERNMENT (NGA26) IN CANBERRA FROM 23 TO 25 JUNE 2026:
 - SHIRE PRESIDENT, ISA MINKOM
 - DEPUTY PRESIDENT, JAN YOUNG
 - COUNCILLOR, LEVI FOWLER
 - COUNCILLOR, AZAH BADLU

- **COUNCILLOR, OSMAN SLOAN (SUBJECT TO CONFIRMATION)**
2. **AUTHORISES EXPENDITURE TO BE MET FROM THE SHIRE'S PROFESSIONAL DEVELOPMENT BUDGET, IN ACCORDANCE WITH COUNCIL POLICY AND BUDGET PROVISIONS;**
 3. **NOTES THAT ALL TRAVEL ARRANGEMENTS WILL BE UNDERTAKEN IN ACCORDANCE WITH THE SHIRE'S TRAVEL AND PROFESSIONAL DEVELOPMENT POLICY; AND**
 4. **ENDORSES AND REQUESTS THAT THE CEO ACTIVELY PURSUE AND PRIORITISE AN OPPORTUNITY FOR A FORMAL DELEGATION MEETING OR ENGAGEMENT WITH THE HON. KRISTY MCBAIN MP, MINISTER FOR REGIONAL DEVELOPMENT, LOCAL GOVERNMENT AND TERRITORIES, DURING THE NGA26 PROGRAM, SUBJECT TO MINISTERIAL AVAILABILITY AND SCHEDULING CONSTRAINTS.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL



2026 Proposed Programs

Forums

TUESDAY 23 JUNE REGIONAL FORUM: ROYAL THEATRE

| | |
|-----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Regional Forum Opening Session |
| 10.00AM | MORNING TEA |
| 10.30am | Opportunities & Challenges - Renewable Transition |
| 11.30am | State of the Regions |
| 12.30PM | LUNCH |
| 1.30pm | Disaster Management Fatigue |
| 2.30pm | National productivity & local roads |
| 3.30PM | AFTERNOON TEA |
| 4.30pm | Regional Health |
| 5.30pm - 7.30pm | National General Assembly Welcome Reception & Exhibition Opening Sponsored by Payble |

TUESDAY 23 JUNE URBAN FORUM: BRADMAN THEATRE

| | |
|-----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Urban Forum Opening Session |
| 10.00AM | MORNING TEA |
| 10.30am | State of the Cities |
| 11.30am | Precinct Building: Creating places people want to be |
| 12.30PM | LUNCH |
| 1.30pm | Emergency Management: Communicating to large populations |
| 2.30pm | Growing pains: Rapid urban growth |
| 3.30PM | AFTERNOON TEA |
| 4.30pm | Decarbonisation in the urban context |
| 5.30pm - 7.30pm | National General Assembly Welcome Reception & Exhibition Opening Sponsored by Payble |

National General Assembly

WEDNESDAY 24 JUNE NATIONAL GENERAL ASSEMBLY

| | |
|----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Opening Session MC Welcome and Introduction Welcome to Country |
| 10.00am | Session 1 David Speers (MC) in conversation with Ministers |
| 11.00AM | MEAL BREAK ONE |
| 12.00pm | Session 2: Listen and Action With Jason Clarke, including the launch of the Jobs and Skills Survey |
| 2.00PM | MEAL BREAK TWO |
| 3.00pm | Session 3: Debate on Motions |
| 5.30pm | Close of day one |

THURSDAY 25 JUNE NATIONAL GENERAL ASSEMBLY

| | |
|----------------|--|
| 8.30am | Session 4: Debate on Motions |
| 11.00AM | MEAL BREAK ONE |
| 12.00pm | Session 5: Financial Sustainability Launch of State of the Assets & Around the Grounds (Association Presidents) |
| 1.00pm | Session 6: Disability Inclusion in Action |
| 2.00PM | MEAL BREAK TWO |
| 3.00pm | Session 7: Securing Funds How to Get that Grant & Payable Research |
| 4.00pm | Session 8: Respectful communication in the online world |
| 7.00pm | General Assembly Dinner Australian War Memorial Sponsored by Telstra |
| 7.00pm | Networking Event Verity Lane Market |

View the full program on the website
NGA26.com.au

NGA 2026 INFORMATION

SOCIAL FUNCTIONS

Welcome Reception & Exhibition Opening

Sponsored by Payble
Tuesday 23 June 2026

Venue: National Convention Centre Canberra

The Welcome Reception will be held in the exhibition hall and foyer.

5:30pm - 7:30pm

\$55.00 per person for day delegates and guests. No charge for full registered delegates. No charge for registered accompanying partners.

Dress Code: Smart casual

General Assembly Dinner

Sponsored by Telstra
Thursday 25 June 2026

Venue: Australian War Memorial

7:00pm - 10:00pm

\$245.00 per person

Dress Code: Formal/Cocktail

Numbers to this dinner are strictly limited. Tickets are allocated on a first in basis.

Networking Night at Verity Lane

Thursday 25 June 2026

Venue: Verity Lane Market

7:00pm - 11:00pm

\$109.00 per person

Dress Code: Formal/Cocktail

****Note: These functions are on the same night ****

General Assembly Business Sessions

Wednesday 24 June 2026 - Thursday 25 June 2026

Venue: National Convention Centre Canberra

All plenary sessions will be held in the Royal Theatre at the National Convention Centre.

Dress Code: Smart casual

Exhibition

Tuesday 23 June 2026 - Thursday 25 June 2026

Venue: National Convention Centre Canberra

The exhibition is being held in the Exhibition Hall and the Upstairs Ballroom at the National Convention Centre.

Partner Tours

The partners meet at the Crowne Plaza Hotel each morning to commence their tour.

A Day in Hall

Wednesday 24 June - 9.45am

Explore the character and charm of Hall on this relaxed, full-day experience. Begin at the Hall School Museum & Heritage Centre, where local stories and historic displays paint a picture of the region's past. Move on to a guided spirit and wine tasting with Local Spirit Group, complemented by a fresh lunch from 1882 Hall. Finish the day with a wander through Cockington Green Gardens, taking in the detailed miniature villages and beautifully maintained grounds. Enjoy a ride on the miniature steam train before heading off. A balanced mix of history, flavour and leisurely sightseeing.

Lake Side Art & History Tour

Thursday 25 June - 9:45am

Experience Canberra from three unique angles on the Lakeside Art & History Tour tour. Start with a relaxed circuit of Lake Burley Griffin, where the calm surroundings provide a comfortable setting for a lakeside life-drawing session and Morning Tea. Enjoy a laid-back lunch at Wilma Asian BBQ, combining good food with an easy atmosphere. Finish with a guided visit to Calthorpes House, exploring its well-preserved architecture, gardens and the stories that reflect Canberra's early heritage. A balanced mix of art, nature, food and history.

NOTE These programs are subject to change without notice.

REGISTRATION INFORMATION

Registration form available at NGA26.COM.AU

GENERAL ASSEMBLY REGISTRATION

- Attendance to all General Assembly sessions
- Meal breaks as per the General Assembly program
- One ticket to the Welcome Reception & Exhibition Opening
- General Assembly satchel and materials

| | |
|---|------------|
| Early Bird Payment received by Thursday 30 April 2026 | \$999.00 |
| Late Payment received after Thursday 30 April 2026 | \$1,125.00 |

DAY REGISTRATION FEES

- Attendance to all General Assembly sessions on the day of registration
- Meal breaks as per the General Assembly program
- One ticket to the Welcome Reception & Exhibition Opening
- General Assembly satchel and materials

| | |
|------------------------|----------|
| Wednesday 24 June 2026 | \$570.00 |
| Thursday 25 June 2026 | \$570.00 |

TUESDAY REGIONAL FORUM OR URBAN FORUM REGISTRATION FEES

- Attendance to all registered Forum sessions
- Meal breaks as per the Forum program

| | |
|---------------------------------|----------|
| Forum Only Tuesday 23 June 2026 | \$555.00 |
| Forum NGA Delegate Discount | \$350.00 |

ACCOMPANYING PARTNER REGISTRATION FEES

- 1 ticket to the Welcome Reception & Exhibition Opening
- Day tour Wednesday 24 June 2026
- Day tour Thursday 25 June 2026

| | |
|--------------------------|----------|
| Partner Registration Fee | \$335.00 |
|--------------------------|----------|

All amounts include GST

GENERAL INFORMATION

PRIVACY DISCLOSURE

ALGA collects your personal contact information in its role as a peak body for local government. ALGA may disclose your personal contact information to the sponsors of the event for the purposes of commercial business opportunities.

If you do not consent to ALGA using and disclosing your personal contact information in this way, please tick the appropriate box on the registration form.

Importantly, your name can also be included in the General Assembly List of Participants. You must tick the appropriate box on the registration form if you wish your name to appear in this list.

Photographs

During the General Assembly there will be a contracted photographer taking photographs during the sessions and social functions. If you have your picture taken it is assumed that you are giving consent for ALGA to use the image. Images may be used for print and electronic publications.

CAR PARKING

Parking for delegates is available underneath the National Convention Centre for a cost of approximately \$23.50 per day. Alternatively, voucher public parking is available 300m from the Centre at a cost of approximately \$20.00 per day. The voucher machines accept either cash or cards (Visa or MasterCard).

PAYMENT PROCEDURES

Payment can be made by:

Credit card MasterCard and Visa

Electronic Funds Transfer

Bank: Commonwealth Bank

Branch: Woden

BSB No: 062905

Account No: 10097760

ALGA ABN

31 008 613 876

Canberra Weather in June

Winter days in Canberra are characterised by clear sunny skies but the days are cool at around 11-15°C and temperatures do drop to 0°C on average in the evenings, so be sure to bring a warm jacket.

Mornings can be foggy so keep this in mind when booking flights. It is best to avoid early arrivals or departures in case of delays due to fog.

CANCELLATION POLICY

STANDARD REGISTRATION TERMS

An administration charge of \$220.00 will be made to any participant cancelling before Thursday 30 April 2026. Cancellations received after Thursday 30 April 2026 will be required to pay full registration fees. However, if you are unable to attend, substitutes are welcome at no additional cost

By submitting your registration you agree to the terms of the cancellation policy.

Substitutions

As with all ALGA events, substitutions are allowed for delegates. Please notify the conference organisers in writing if substitutions are required.

No refund will be available to no shows.

ACCOMMODATION TERMS

All cancellations or amendments must be made in writing to Conference Co-ordinators and will be acknowledged by email.

All rooms cancelled 30 day prior to check-in will be charged the full amount unless the room can be resold.

You are required to pay for your full accommodation account and any incidental expenses incurred during your stay when checking in to the hotel.

No refund will be available to no shows.

Conference Hotels

A by Adina

1 Constitution Avenue, Canberra

A by Adina Canberra is the newest hotel to Canberra which is located on Constitution Avenue only a 5-minute walk from the National Convention Centre.

The hotel combines spacious apartment living with 24-hour reception, room service, service provided by knowledgeable concierges and a well-equipped gym.

A new dining district is also newly constructed in the immediate area.

All rooms have a king bed and the studios offer a twin option of two singles beds.

Studio Rooms: \$249 per night
— Single/twin/double

1 Bedroom Apartments: \$299 per night
— Single/double

Adina Serviced Apartments

79 Northbourne Avenue, Canberra

Adina Serviced Apartments Canberra James Court (formerly Medina) is located in the heart of the city on Northbourne Ave. offering contemporary spacious one bedroom apartments. Each apartment features a fully-equipped kitchen, in-room laundry and modern conveniences including flat screen TVs and free WiFi, outdoor pool, sauna, gym, spa and undercover parking on site (\$20/day). The hotel is approximately a 20-minute walk from the National Convention Centre.

1 Bedroom Apartments: \$219 per night
— Single

Avenue Hotel

80 Northbourne Avenue, Canberra

The Avenue Hotel is one of the only 5 star options in the Canberra city and offers guests both studio and apartment style rooms. The hotel is a 15-20 minute walk from the Convention Centre.

The apartments have a fully functioning kitchen. Twin option at the hotel consists of two king singles.

Superior King Rooms \$330 per night
— Single/twin/double

1 Bedroom Apartments \$360 per night
— Single/double

Crowne Plaza

1 Binara Street, Canberra

The Crowne Plaza is adjacent to the Convention Centre and only a short walk from restaurants, bars and the main shopping district.

Twin option at the hotel consists of two double beds.

City View Room \$375 per night
— Single/twin/double

Park View Room \$420 per night
— Single/twin/double

Mantra on Northbourne

84 Northbourne Avenue, Canberra

Mantra on Northbourne is centrally located within the CBD and approximately a 15-20 minute walk from the National Convention Centre. The hotel features underground parking (for a fee), a 24 hour reception, a heated indoor pool, sauna and a fully-equipped gymnasium.

All apartments offer one king bed, individually controlled air-conditioning, WiFi (for a fee), pay per view movies, mini bar, tea/coffee making facilities, a separate lounge and dining area, kitchen and a fully equipped laundry.

1 Bedroom Apartments: \$219 per night
— Single/double

Nesuto Apartments

2 Akuna Street, Canberra

Located in the heart of Canberra's CBD, the Nesuto Apartments is only a five-minute walk from the National Convention Centre. The one-bedroom apartments also offer a separate lounge/dining area.

Twin option at the hotel consists of two single beds. Additional costs will apply if more than two guests are within the one room.

Studio Apartment \$289 per night
— Single/twin/double

1 Bedroom Apartments \$309 per night
— Single/twin/double

Qt Hotel

1 London Circuit, Canberra

The Qt Hotel is a modern hotel with boutique style furnishings, central to the city and a 10-minute walk to the National Convention Centre.

Twin option at the hotel consists of two single beds.

King Room \$249 per night
— Single/twin/double

Superior King Room \$269 per night
— Single/twin/double

The Sebel Canberra Civic

197 London Circuit, Canberra

The Sebel Canberra Civic is one of Canberra's newest hotels which opened in June 2019 and is just a 7-minute walk from the National Convention Centre.

This property offers free WiFi throughout the hotel, a fully equipped gym, and an onsite restaurant and bar lounge.

All rooms come with a fully equipped kitchenette with Nespresso machine and dining table. Every bathroom is accessibility friendly with walk in showers.

Superior Room \$235 per night
— Single/double

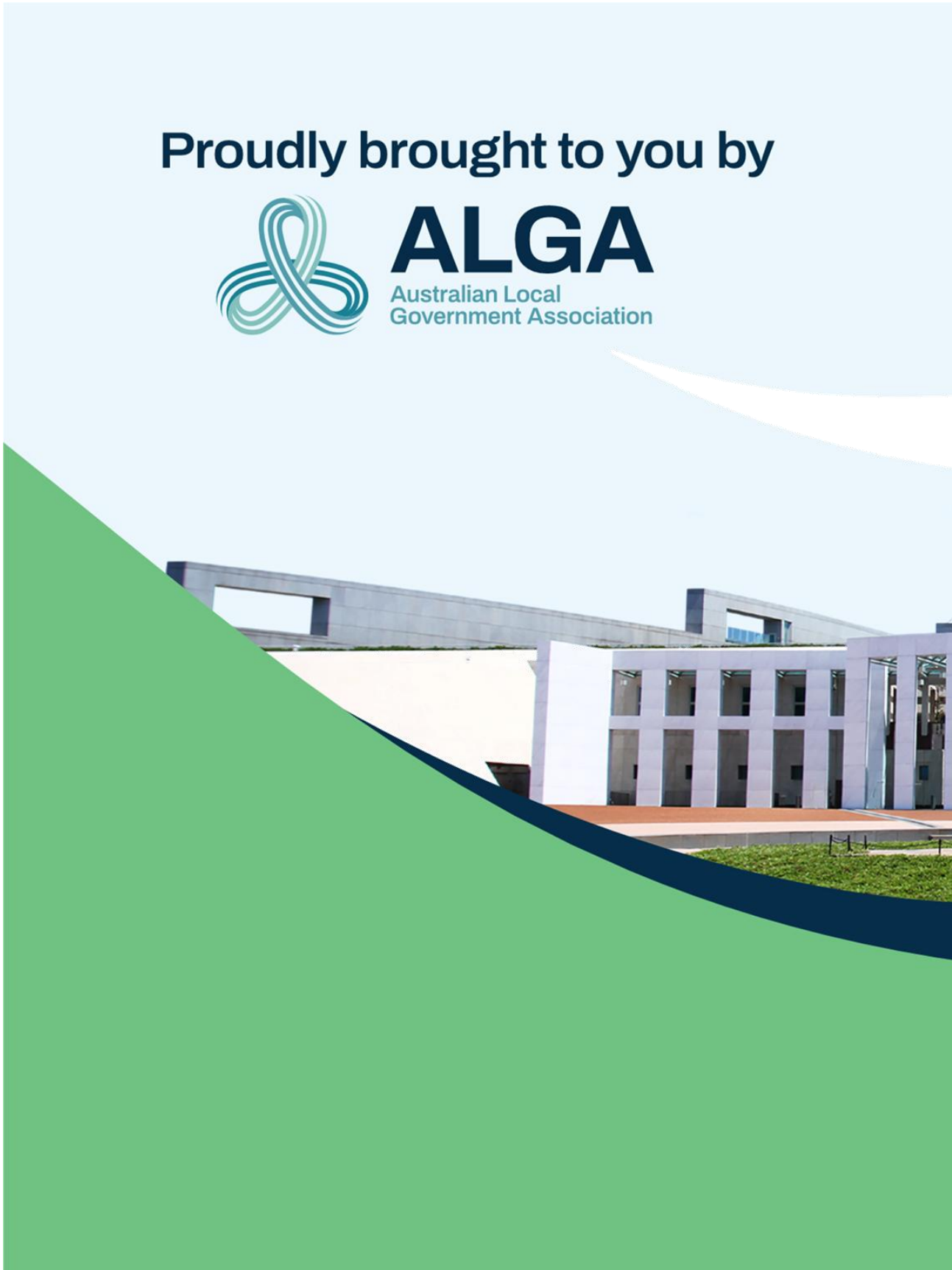
Executive Room \$265 per night
— Single/double

Proudly brought to you by



ALGA

Australian Local
Government Association



10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – MARCH 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1. Monthly Finance Report - March 2026

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to provide the monthly financial report for March 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 9 months ended 31 March 2026.

(General reminder that, the 2024/25 financial year figures audit is still ongoing, certain 'opening figures' may change.)

Income for the year to date is:

- Operating Revenues \$8.2M
- Capital Revenues \$0.2M
- Total \$8.4M

The Income budget for the same period was \$9.6m, resulting in an overall unfavourable Income budget variance of \$1.2m. This variance will disappear once the final instalment of our Finance Assistance Grant is invoiced.

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

| Type | Actual | Budget | Variance |
|------------------------------|---------------|---------------|------------------|
| | \$m | \$m | \$m |
| Operating Expenditure | \$5.6M | \$6.4M | \$0.8M |
| Excluding Depreciation | \$4.4M | \$5.2M | \$0.8M |
| Depreciation | \$1.2M | \$1.2M | \$0.0M |
| Capital Expenditure | \$0.5m | \$1.1m | (\$0.62m) |

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 March 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 MARCH 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 MARCH 2026, AS CONTAINED IN ATTACHMENT 10.3.1.1.

RESOLUTION OCM/26/040

MOVED: CR O SLOAN

SECONDED: CR T LACY

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

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

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

| Note | Adopted | YTD | YTD | Variance* | Variance* | Var. |
|---|---------------------|--------------------|--------------------|--------------------|------------------|------|
| | Budget | Budget | Actual | \$ | % | |
| | Estimates | Estimates | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | \$ | \$ | \$ | \$ | % | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 521,516 | 521,516 | 523,461 | 1,945 | 0.37% | |
| Rates excluding general rates | 29,800 | 29,800 | 29,800 | 0 | 0.00% | |
| Grants, subsidies and contributions | 5,466,923 | 5,256,893 | 3,828,537 | (1,428,356) | (27.17%) | ▼ |
| Fees and charges | 745,796 | 603,196 | 521,360 | (81,836) | (13.57%) | ▼ |
| Proceeds from Non- Current Debtor | 0 | 0 | 0 | 0 | 0.00% | |
| Interest revenue | 400,000 | 289,467 | 295,650 | 6,183 | 2.14% | |
| Other revenue | 5,528,000 | 2,771,500 | 3,046,157 | 274,657 | 9.91% | |
| | 12,692,035 | 9,472,372 | 8,244,965 | (1,227,407) | (12.96%) | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (4,039,210) | (2,934,890) | (2,728,426) | 206,464 | 7.03% | |
| Materials and contracts | (2,878,550) | (1,787,742) | (1,312,159) | 475,583 | 26.60% | ▲ |
| Utility charges | (289,787) | (213,844) | (177,919) | 35,925 | 16.80% | |
| Depreciation | (1,685,875) | (1,195,497) | (1,176,057) | 19,440 | 1.63% | |
| Finance costs | (500) | (360) | 0 | 360 | 100.00% | |
| Insurance | (160,324) | (160,324) | (141,466) | 18,858 | 11.76% | |
| Other expenditure | (1,001,021) | (129,730) | (99,633) | 30,097 | 23.20% | |
| | (10,055,267) | (6,422,387) | (5,635,660) | 786,727 | 12.25% | |
| Non cash amounts excluded from operating activities | 2(c) 1,651,519 | 1,195,497 | 1,196,407 | 910 | 0.08% | |
| Amount attributable to operating activities | 4,288,287 | 4,245,482 | 3,805,712 | (439,770) | (10.36%) | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 200,000 | 85,000 | 199,245 | 114,245 | 134.41% | ▲ |
| Proceeds from disposal of assets | 30,000 | 0 | 0 | 0 | 0.00% | |
| | 230,000 | 85,000 | 199,245 | 114,245 | 134.41% | |
| Outflows from investing activities | | | | | | |
| Acquisition of property, plant and equipment | (1,683,077) | (743,788) | (375,378) | 368,410 | 49.53% | ▲ |
| Acquisition of infrastructure | (517,420) | (361,193) | (92,617) | 268,576 | 74.36% | ▲ |
| Payments for intangible assets | (203,420) | 0 | (17,979) | (17,979) | 0.00% | |
| | (2,403,917) | (1,104,981) | (485,974) | 619,007 | 56.02% | |
| Amount attributable to investing activities | (2,173,917) | (1,019,981) | (286,729) | 733,252 | 71.89% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| | 3,220,083 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Payments for principal portion of lease liabilities | (12,909) | (10,683) | (10,683) | 0 | 0.00% | |
| Transfer to reserves | (8,147,077) | (32,000) | (210,988) | (178,988) | (559.34%) | ▼ |
| | (8,159,986) | (42,683) | (221,671) | (178,988) | (419.34%) | |
| Amount attributable to financing activities | (4,939,903) | (42,683) | (221,671) | (178,988) | (419.34%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 2,825,533 | 2,825,533 | 2,825,533 | 0 | 0.00% | |
| Amount attributable to operating activities | 4,288,287 | 4,245,482 | 3,805,712 | (439,770) | (10.36%) | ▼ |
| Amount attributable to investing activities | (2,173,917) | (1,019,981) | (286,729) | 733,252 | 71.89% | ▲ |
| Amount attributable to financing activities | (4,939,903) | (42,683) | (221,671) | (178,988) | (419.34%) | ▼ |
| Surplus or deficit after imposition of general rates | 0 | 6,008,351 | 6,122,845 | 114,494 | 1.91% | |

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 MARCH 2026

| | Actual 30 June 2025 | Actual as at 31 March 2026 |
|--------------------------------------|------------------------|-------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 10,029,758 | 15,128,041 |
| Trade and other receivables | 4,751,532 | 1,815,246 |
| Inventories | 19,792 | 54,507 |
| Other assets (accrued income) | 44,595 | 44,595 |
| TOTAL CURRENT ASSETS | 14,845,677 | 17,042,389 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 11,903,050 | 11,903,050 |
| Property, plant and equipment | 15,113,120 | 14,662,442 |
| Infrastructure | 9,792,877 | 9,554,223 |
| Intangible assets | 3,000 | 2,249 |
| TOTAL NON-CURRENT ASSETS | 36,812,047 | 36,121,964 |
| TOTAL ASSETS | 51,657,724 | 53,164,353 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 715,593 | 113,399 |
| Contract liabilities | 117,991 | 0 |
| Lease liabilities | 13,229 | 2,546 |
| Employee related provisions | 512,351 | 512,351 |
| TOTAL CURRENT LIABILITIES | 1,359,164 | 628,296 |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | 5,271 | 5,271 |
| Employee related provisions | 63,852 | 63,852 |
| TOTAL NON-CURRENT LIABILITIES | 69,123 | 69,123 |
| TOTAL LIABILITIES | 1,428,287 | 697,419 |
| NET ASSETS | 50,229,437 | 52,466,934 |
| EQUITY | | |
| Retained surplus | 29,630,370 | 31,656,879 |
| Reserve accounts | 11,058,673 | 11,269,661 |
| Revaluation surplus | 9,540,394 | 9,540,394 |
| TOTAL EQUITY | 50,229,437 | 52,466,934 |

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 MARCH 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 13 April 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 POLICES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

| | Adopted Budget Opening | Actual as at | Actual as at |
|---|------------------------------|---------------------|---------------------|
| Note | 1 July 2025 | 30 June 2025 | 31 March 2026 |
| | \$ | \$ | \$ |
| (a) Net current assets used in the Statement of Financial Activity | | | |
| Current assets | | | |
| Cash and cash equivalents | 11,017,938 | 10,029,758 | 15,128,041 |
| Trade and other receivables | 1,808,302 | 4,751,532 | 1,815,246 |
| Inventories | 12,882 | 19,792 | 54,507 |
| Other assets | 32 | 44,595 | 44,595 |
| | 12,839,154 | 14,845,677 | 17,042,389 |
| Less: current liabilities | | | |
| Trade and other payables | (168,600) | (715,593) | (113,399) |
| Contract liabilities | 0 | (117,991) | 0 |
| Lease liabilities | (5,270) | (13,229) | (2,546) |
| Employee related provisions | (498,622) | (512,351) | (512,353) |
| | (672,492) | (1,359,164) | (628,298) |
| Net current assets | 12,166,662 | 13,486,513 | 16,414,091 |
| Less: Total adjustments to net current assets Under Review | 2(b) (14,714,113) | (10,660,980) | (10,291,246) |
| Closing funding surplus / (deficit) | (2,547,451) | 2,825,533 | 6,122,845 |
| (b) Current assets and liabilities excluded from budgeted deficiency | | | |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (15,064,811) | (11,058,673) | (11,269,661) |
| Less: Current assets not expected to be received at end of year | | | |
| - Current financial assets at amortised cost - self supporting loans | | | |
| - Interfund transfer | 0 | 0 | 571,055 |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of lease liabilities | 5,270 | 13,229 | 2,546 |
| - Current portion of employee benefit provisions held in reserve | 345,428 | 384,464 | 404,814 |
| Total adjustments to net current assets | 2(a) (14,714,113) | (10,660,980) | (10,291,246) |
| (c) Non-cash amounts excluded from operating activities | | | |
| Adjustments to operating activities | | | |
| Add: Depreciation | 1,685,875 | 1,195,497 | 1,176,057 |
| Movement in current contract liabilities associated with restricted cash | (34,356) | 0 | 20,350 |
| Total non-cash amounts excluded from operating activities | 1,651,519 | 1,195,497 | 1,196,407 |
| Adopted Budget Estimates 30 June 2026 | | | |
| YTD Budget Estimates 31 March 2026 | | | |
| YTD Actual 31 March 2026 | | | |
| | \$ | \$ | \$ |

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 MARCH 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

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

| Description | Var. \$ | Var. % | |
|---|-------------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | (1,428,356) | (27.17%) | ▼ |
| <i>Timing Difference: the final Finance Assistance Grant instalment has been delayed pending finalisation of the Annual Report.</i> | | | |
| Fees and charges | (81,836) | (13.57%) | ▼ |
| <i>Mainly a combination of Waste and Water related charges being behind budget.</i> | | | |
| Expenditure from operating activities | | | |
| Materials and contracts | 475,583 | 26.60% | ▲ |
| <i>Range of budget savings, caused by a mix of timing differences and savings. Financial Year End typically reduces the YTD variance.</i> | | | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 114,245 | 134.41% | ▲ |
| <i>Full year's budget income already been received.</i> | | | |
| Outflows from investing activities | | | |
| Acquisition of property, plant and equipment | 368,410 | 49.53% | ▲ |
| <i>Timing difference : delay in purchase of Plant items - refer to Note 3</i> | | | |
| Acquisition of infrastructure | 268,576 | 74.36% | ▲ |
| <i>Deferral of roads maintenance</i> | | | |
| Outflows from financing activities | | | |
| Transfer to reserves | (178,988) | (559.34%) | ▼ |
| <i>Timing differences - budget was phased to be largely year end journals.</i> | | | |

SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION

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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 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 | 3,858,380 | 100,631 | 3,959,011 | CBA | variable | NA |
| Term Deposit | Cash and cash equivalents | 0 | 1,169,030 | 1,169,030 | CBA | 4.21% | 7/04/26 |
| Term Deposit | Cash and cash equivalents | 0 | 2,000,000 | 2,000,000 | CBA | 4.21% | 7/04/26 |
| Term Deposit | | 0 | 8,000,000 | 8,000,000 | CBA | 4.32% | 4/06/2026 |
| Total | | 3,858,380 | 11,269,661 | 15,128,041 | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 3,858,380 | 11,269,661 | 15,128,041 | | | |
| | | 3,858,380 | 11,269,661 | 15,128,041 | | | |

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

| Reserve account name | Budget | | | | Actual | | | | SOFP |
|---|-------------------|------------------|--------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Reserve accounts restricted by Council | | | | | | | | | |
| Leave Reserve | 379,784 | 11,394 | (45,750) | 345,428 | 384,464 | 20,350 | 0 | 404,814 | 404,814 |
| Plant Reserve | 1,045,155 | 573,145 | (813,600) | 804,700 | 1,012,696 | 53,776 | 0 | 1,066,472 | 1,066,472 |
| Building Reserve | 1,803,905 | 336,702 | (511,789) | 1,628,818 | 1,787,280 | 93,716 | 0 | 1,880,996 | 1,880,996 |
| Furniture and Equipment Reserve | (228) | 25,761 | (7,688) | 17,845 | 55,289 | 2,807 | 0 | 58,096 | 58,096 |
| Self Insurance Reserve | 113,838 | 3,415 | 0 | 117,253 | 116,466 | 6,165 | 0 | 122,631 | 122,631 |
| Community Reserve | 541,796 | 16,254 | 0 | 558,050 | 549,043 | 29,061 | 0 | 578,104 | 578,104 |
| Climate Adaption Reserve | 94,301 | 2,829 | 0 | 97,130 | 96,599 | 5,113 | 0 | 101,712 | 101,712 |
| Land Trust Administration Reserve | 84,883 | 2,546 | 0 | 87,429 | 84,083 | 0 | 0 | 84,083 | 84,083 |
| Waste Management Reserve | 0 | 313,800 | (313,800) | 0 | 0 | 0 | 0 | 0 | 0 |
| IT & Communications Reserve | 5,717,683 | 6,010,530 | (1,327,456) | 10,400,757 | 6,619,253 | 0 | 0 | 6,619,253 | 6,619,253 |
| Infrastructure Reserve | 356,700 | 850,701 | (200,000) | 1,007,401 | 353,500 | 0 | 0 | 353,500 | 353,500 |
| | 10,137,817 | 8,147,077 | (3,220,083) | 15,064,811 | 11,058,673 | 210,988 | 0 | 11,269,661 | 11,269,661 |

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Variance |
|---|------------------|------------------|----------------|------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 511,789 | 0 | 35,665 | 35,665 |
| Plant and equipment | 1,171,288 | 743,788 | 339,713 | 368,410 |
| Acquisition of property, plant and equipment | 1,683,077 | 743,788 | 375,378 | 404,075 |
| Infrastructure | 517,420 | 361,193 | 92,617 | 268,576 |
| Acquisition of infrastructure | 517,420 | 361,193 | 92,617 | 268,576 |
| Total of PPE and Infrastructure | 2,200,497 | 1,104,981 | 467,995 | 672,651 |
| Synergy Upgrades | 203,420 | 0 | 17,979 | (17,979) |
| Acquisition of intangible asset | 203,420 | 0 | 17,979 | (17,979) |
| Total capital acquisitions | 2,403,917 | 1,104,981 | 485,974 | 654,672 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 200,000 | 85,000 | 199,245 | 114,245 |
| Other (disposals & C/Fwd) | 30,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Plant Reserve | 813,600 | 0 | 0 | 0 |
| Building Reserve | 511,789 | 0 | 0 | 0 |
| Furniture and Equipment Reserve | 7,688 | 0 | 0 | 0 |
| IT & Communications Reserve | 640,840 | 0 | 0 | 0 |
| Infrastructure Reserve | 200,000 | 0 | 0 | 0 |
| Contribution - operations | 0 | 1,019,981 | 286,729 | (733,252) |
| Capital funding total | 2,403,917 | 1,104,981 | 485,974 | (619,007) |

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 MARCH 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

| Account Description | Adopted | | | Variance (Under)/Over |
|--|------------------|------------------|----------------|--------------------------|
| | Budget | YTD Budget | YTD Actual | |
| | \$ | \$ | \$ | \$ |
| Buildings | | | | |
| C282 Buildings And Minor Structure | 511,789 | 0 | 0 | 0 |
| C138 Light Industrial Sheds Home Island | 0 | 0 | 803 | (803) |
| C142 Hi Cyclone Shelter Upgrades | 0 | 0 | 7,520 | (7,520) |
| C267 Studio Unit Lot198 Hi | 0 | 0 | 1,626 | (1,626) |
| C368 Azmie Zaitu Centre - Capital Works | 0 | 0 | 25,716 | (25,716) |
| Plant, Furniture and Equipment | | | | |
| C190 Projector Equipment / Screen | 7,688 | 7,688 | 0 | 7,688 |
| C075 Satellite Tv Upgrade | 50,000 | 25,000 | 0 | 25,000 |
| C091 Gym Equipment - Hi | 15,000 | 0 | 13,777 | (13,777) |
| C062 2 X Push Mowers | 10,000 | 7,500 | 0 | 7,500 |
| 133460 Capital Works - Buildings - Comm Resource Centre | 300,000 | 0 | 291 | (291) |
| Motor Vehicles | | | | |
| C213 Mini Excavator | 156,250 | 156,250 | 0 | 156,250 |
| C222 Excavator Replacement | 102,500 | 102,500 | 141,515 | (39,015) |
| C224 Purchase 4 Wheel Motor Bike | 65,600 | 65,600 | 0 | 65,600 |
| C240 3 New Fleet Utes | 153,750 | 153,750 | 170,758 | (17,008) |
| C241 Plant Replacement - Kubota Mower | 112,750 | 112,750 | 0 | 112,750 |
| C242 Kubota Mower Wi | 112,750 | 112,750 | 0 | 112,750 |
| C281 Bandit 1890XP mulcher | 85,000 | 0 | 0 | 0 |
| C257 Replacement Of Buggies | 0 | 0 | 2,776 | (2,776) |
| C280 Outboard Motors | 0 | 0 | 10,595 | (10,595) |
| TOTAL PROPERTY PLANT AND EQUIPMENT | 1,683,077 | 743,788 | 375,378 | 368,410 |
| Roads | | | | |
| 122210 Capital - Roads Renewal & Upgrade | 414,920 | 311,193 | 0 | 311,193 |
| C532 Roadworks - Jalan Kembang Molok - Home Island | 0 | 0 | 72,217 | (72,217) |
| C551 Roadworks - Jalan Masjid - Home Island | 0 | 0 | 5,804 | (5,804) |
| C553 Roadworks - Jalan Bunga Mawar - Home Island | 0 | 0 | 14,597 | (14,597) |
| Tourism | | | | |
| 131465 Capital Works - Other Infrastructure - Tourism And Area Promotion | 102,500 | 50,000 | 0 | 50,000 |
| TOTAL INFRASTRUCTURE | 517,420 | 361,193 | 92,617 | 268,576 |
| Intangible Assets | | | | |
| 144410 Capital - It & Communications Equipment | 78,420 | 0 | 17,979 | (17,979) |
| 042490 Document Management System | 125,000 | 0 | 0 | 0 |
| TOTAL INTANGIBLES | 203,420 | 0 | 17,979 | (17,979) |
| TOTAL | 2,403,917 | 1,104,981 | 485,974 | 619,007 |

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

| Rates receivable | 30 June 2025 | 31 Mar 2026 |
|-------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous year | 140,038 | 247,557 |
| Levied this year | 526,206 | 553,261 |
| Less - collections to date | (205,837) | (396,834) |
| Gross rates collectable | 460,407 | 403,984 |
| Allowance for doubtful debts | (212,850) | (212,850) |
| Net rates collectable | 247,557 | 362,127 |
| % Collected | 30.9% | 49.6% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (5,801) | 284,201 | 47,298 | 34,939 | 261,125 | 621,762 |
| Percentage | (0.9%) | 45.7% | 7.6% | 5.6% | 42.0% | |
| Balance per trial balance | | | | | | |
| Rates and statutory receivables | | | | | | 362,127 |
| Trade receivables | | | | | | 1,653,077 |
| Other receivables | | | | | | 44,595 |
| GST receivable | | | | | | 12,892 |
| Allowance for credit losses of rates and statutory receivables | | | | | | (212,850) |
| Total receivables general outstanding | | | | | | 1,859,841 |

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 MARCH 2026

OPERATING ACTIVITIES

6 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 4,804 | 0 | 0 | 0 | 4,804 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | 4,804 |
| Sundry creditors | | | | | | 105,192 |
| Bonds and Deposits held | | | | | | 3,403 |
| Prepaid rates | | | | | | 113,399 |
| Total payables general outstanding | | | | | | |

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 MARCH 2026

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

| Provider | Adopted Budget | YTD | YTD Revenue |
|--|------------------|------------------|------------------|
| | Revenue | Budget | Actual |
| | \$ | \$ | \$ |
| Grants and subsidies | | | |
| Grants Commission General | 4,900,000 | 4,900,000 | 3,310,086 |
| Grant Funding (Non-Capital)-Other Culture | 0 | 0 | 1,100 |
| Mvr - Income | 0 | 0 | 92,094 |
| Jobseeker / Apprenticeship Scheme Incentives | 40,000 | 29,970 | 25,214 |
| | 4,940,000 | 4,929,970 | 3,428,494 |
| Contributions | | | |
| Fisheries Control - Income | 515,912 | 300,912 | 358,668 |
| Funding Income - Administration | 26,011 | 26,011 | 0 |
| Other Culture - Income | 0 | 0 | 8,800 |
| Pest Control - Income | 0 | 0 | 32,576 |
| | 541,923 | 326,923 | 400,043 |
| TOTALS | 5,481,923 | 5,256,893 | 3,828,537 |

Note 1 Apparent miscoding of Budget - under review

OPERATING ACTIVITIES

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

8 RATE REVENUE

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

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

9 LAND TRUSTS

1979 LAND TRUST

1979 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|--------------------|--------------------|--------------------------|--------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Revenue from operating activities | | | | | |
| Fees and charges | 222,216 | 222,216 | 166,662 | 359,173 | 192,511 |
| Other revenue | 102,500 | 102,500 | 76,878 | 108,576 | 31,698 |
| | 324,716 | 324,716 | 243,540 | 467,749 | 224,209 |
| Expenditure from operating activities | | | | | |
| Employee costs | (210,000) | (210,000) | (157,997) | (183,923) | (25,926) |
| Materials and contracts | (600,000) | (600,000) | (414,241) | (423,450) | (9,209) |
| Utility charges | (69,000) | (69,000) | (51,750) | (4,769) | 46,981 |
| Depreciation on non-current assets | (1,700,000) | (1,700,000) | (1,274,994) | (1,268,967) | 6,028 |
| Insurance expenses | (317,000) | (317,000) | (317,000) | (312,771) | 4,229 |
| | (2,896,000) | (2,896,000) | (2,215,982) | (2,193,879) | 22,103 |
| Operating result | (2,571,284) | (2,571,284) | (1,972,442) | (1,726,130) | 246,312 |
| Non-cash amounts excluded from operating activities | 1,700,000 | 1,700,000 | 1,274,994 | 1,268,967 | (6,028) |
| Amount attributable to operating activities | (871,284) | (871,284) | (697,448) | (457,164) | 240,284 |

1984 LAND TRUST

| | Adopted Budget | Current Budget | YTD Current Budget | YTD Actual | Variance |
|---|-------------------|-------------------|--------------------------|------------------|-----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Revenue from operating activities | | | | | |
| Fees and charges | 152,500 | 152,500 | 114,372 | 50,378 | (63,994) |
| | 152,500 | 152,500 | 114,372 | 50,378 | (63,994) |
| Expenditure from operating activities | | | | | |
| Employee costs | (79,500) | (79,500) | (59,643) | (58,787) | 856 |
| Materials and contracts | (48,000) | (48,000) | (26,872) | (72,998) | (46,126) |
| Utility charges | (9,300) | (9,300) | (6,975) | (6,304) | 671 |
| Depreciation on non-current assets | (267,000) | (267,000) | (200,250) | (200,724) | (474) |
| Insurance expenses | (47,500) | (47,500) | (47,500) | (26,181) | 21,319 |
| | (451,300) | (451,300) | (341,240) | (364,993) | (23,753) |
| Operating result | (298,800) | (298,800) | (226,868) | (314,615) | (87,747) |
| Non-cash amounts excluded from operating activities | 267,000 | 267,000 | 200,250 | 200,724 | 474 |
| Amount attributable to operating activities | (31,800) | (31,800) | (26,618) | (113,891) | (87,273) |
| TOTAL INTERFUND | (903,084) | (903,084) | (724,066) | (571,055) | 153,011 |

10.3.2 DIFFERENTIAL RATING 2026/27 FINANCIAL YEAR

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1. Statement of Rates Objects etc 2026/27

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

This Report is provided for Council to consider the Statements of Objects and Reasons and the proposed differential rates and minimum payments for the 2026/27 financial year for the purpose of advertising and seeking public submissions as required by the *Local Government Act 1995 (WA) (CKI)*.

BACKGROUND

The *Local Government Act 1995 (WA) (CKI)* ('the Act') provides that, before imposing differential rates or a minimum payment applying to a differential rate category, a local government is to give 21 days' local public notice of the intention to do so.

Where a local government proposes to modify the proposed rates or minimum payments after considering any submissions received during the advertising period, it is not required to give local public notice of the modified rate or minimum payment.

The Act provides that a local government may impose differential general rates according to any, or a combination of, the following characteristics:

- the purpose for which land is zoned under a town planning scheme in force under the *Planning and Development Act 2005 (WA) (CKI)*
- a purpose for which land is held or used as determined by the local government
- whether or not the land is vacant; or
- any other characteristic or combination of characteristics prescribed.

Section 6.33 of the Act also dictates that without the approval of the Minister, a local government is not to impose a differential general rate that is more than twice the lowest differential rate.

Section 6.3.5 of the Act provides that a local government may impose on any rateable land a minimum payment which is greater than the general rate which would otherwise be payable on that land. A minimum payment is not to be imposed on more than 50% of the total number of properties for each category, unless the general minimum does not exceed the prescribed amount (\$200).

Comments

Every three to six years the Office of the Valuer-general undertakes a revaluation of all properties on Cocos (Keeling) Islands. The last valuation took effect 1 July 2025 (ie the current financial year).

Where there are no increases in valuations an increase to rate revenue is only achieved by the rate in the dollar.

It is generally accepted that:

- councils need to increase their rate revenue to assist in maintaining the current level of service delivery.; and
- costs of service delivery continually increase; and
- a fair indicator of the level of cost increases is the Consumer Price Index (CPI)

The Shire increased its Rates by 3.5% in 2022/23 and 2023/24 and 2.8% in 2025/26.

The CPI for Western Australia for February 2026 (ie prior to world events that caused a spike to the index) was 3.7%.

Applying a marginally lower figure of 3.5% to the 2025/26 rates would result in the following:

| RATING CATEGORY | Number of Properties | Rateable value | Rate in \$ 2026/27 | Total Rate Revenue 2026/27 | Number of Properties | Rateable value | Rate in \$ 2024/25 | Total Rate Revenue 2024/25 |
|-----------------------|----------------------|---------------------|--------------------|----------------------------|----------------------|----------------------|--------------------|----------------------------|
| Non rateable | | \$ 203,445 | | | | \$ 221,775 | | |
| GRV General Developed | 160 | \$ 3,328,000 | \$ 0.10873 | \$ 361,843 | 158 | \$ 3,277,040 | \$ 0.1051 | \$ 344,253 |
| GRV Vacant Land | 10 | \$ 53,970 | \$ 0.21580 | \$ 11,647 | 10 | \$ 53,970 | \$ 0.2085 | \$ 11,253 |
| GRV Business | 40 | \$ 1,325,065 | \$ 0.12161 | \$ 161,144 | 44 | \$ 1,310,725 | \$ 0.1175 | \$ 154,010 |
| | 210 | \$ 4,910,480 | | \$ 534,634 | 212 | \$ 4,863,510 | | \$ 509,516 |
| Minimum | | | | | | <i>Minimum Value</i> | | |
| GRV General Developed | 3 | \$ 4,290 | \$ 870 | \$ 2,610 | 3 | \$ 3,540 | \$ 840 | \$ 2,520 |
| GRV Vacant Land | 5 | \$ 18,870 | \$ 950 | \$ 4,750 | 5 | \$ 16,120 | \$ 920 | \$ 4,600 |
| GRV Business | 27 | \$ 116,369 | \$ 870 | \$ 23,490 | 27 | \$ 77,544 | \$ 840 | \$ 22,680 |
| | 35 | \$ 139,529 | | \$ 30,850 | 35 | \$ 97,204 | | \$ 29,800 |
| | 245 | 5,050,009 | | 565,484 | 247 | 4,960,714 | | 539,316 |

Increases in the Shire’s Rateable Valuations mean that an increase of 3.5% in the Rates in the \$ drives an overall increase in Rate Revenue of 4.85% (being \$565,484 divided by \$539,316).

For comparison, an increase of 3.0% would result in the following:

| RATING CATEGORY | Number of Properties | Rateable value | Rate in \$ 2026/27 | Total Rate Revenue 2026/27 | Number of Properties | Rateable value | Rate in \$ 2024/25 | Total Rate Revenue 2024/25 |
|-----------------------|----------------------|---------------------|--------------------|----------------------------|----------------------|----------------------|--------------------|----------------------------|
| Non rateable | | \$ 203,445 | | | | \$ 221,775 | | |
| GRV General Developed | 160 | \$ 3,328,000 | \$ 0.10820 | \$ 360,095 | 158 | \$ 3,277,040 | \$ 0.1051 | \$ 344,253 |
| GRV Vacant Land | 10 | \$ 53,970 | \$ 0.21476 | \$ 11,590 | 10 | \$ 53,970 | \$ 0.2085 | \$ 11,253 |
| GRV Business | 40 | \$ 1,325,065 | \$ 0.12103 | \$ 160,366 | 44 | \$ 1,310,725 | \$ 0.1175 | \$ 154,010 |
| | 210 | \$ 4,910,480 | | \$ 532,051 | 212 | \$ 4,863,510 | | \$ 509,516 |
| Minimum | | | | | | <i>Minimum Value</i> | | |
| GRV General Developed | 3 | \$ 4,290 | \$ 870 | \$ 2,610 | 3 | \$ 3,540 | \$ 840 | \$ 2,520 |
| GRV Vacant Land | 5 | \$ 18,870 | \$ 950 | \$ 4,750 | 5 | \$ 16,120 | \$ 920 | \$ 4,600 |
| GRV Business | 27 | \$ 116,369 | \$ 870 | \$ 23,490 | 27 | \$ 77,544 | \$ 840 | \$ 22,680 |
| | 35 | \$ 139,529 | | \$ 30,850 | 35 | \$ 97,204 | | \$ 29,800 |
| | 245 | 5,050,009 | | 562,901 | 247 | 4,960,714 | | 539,316 |

POLICY AND LEGISLATION IMPLICATIONS

Sections 6.33, 6.35 and 6.36 of *Local Government Act 1995 (WA) (CKI)*.

FINANCIAL IMPLICATIONS

The differential rates model as endorsed by Council will influence Council’s ability to fund expenditure requirements proposed in the 2026/27 Budget.

If adopted, the above rates rise of 3.5% would yield approximate rates revenue of \$565,000 for 2026/27.

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 | Not maintaining the Shire’s ‘spending power’ would result in lower level of affordable of service delivery | Low (3) | Increase revenue streams similar to CPI increases each year. |
| Reputation | Rate increases above expectations (eg above | High (12) | Impose rate increases at, or |

| | | | |
|------------|---|---------|------------------------------------|
| | CPI) may harm the Shire’s reputation. | | slightly below, expected levels. |
| Compliance | That the differential rates are not raised as per the <i>Local Government Act 1995 (WA) (CKI)</i> | Low (3) | Comply with relevant requirements. |

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 attached Statement of Objects and Reasons and Proposed Differential Rates and Minimum Payments be endorsed by Council for advertising as follows:

| RATING CATEGORY | Number of Properties | Rateable value | Rate in \$ 2026/27 | Total Rate Revenue 2026/27 | Number of Properties | Rateable value | Rate in \$ 2024/25 | Total Rate Revenue 2024/25 |
|-----------------------|----------------------|---------------------|--------------------|----------------------------|----------------------|----------------------|--------------------|----------------------------|
| Non rateable | | \$ 203,445 | | | | \$ 221,775 | | |
| GRV General Developed | 160 | \$ 3,328,000 | \$ 0.10873 | \$ 361,843 | 158 | \$ 3,277,040 | \$ 0.1051 | \$ 344,253 |
| GRV Vacant Land | 10 | \$ 53,970 | \$ 0.21580 | \$ 11,647 | 10 | \$ 53,970 | \$ 0.2085 | \$ 11,253 |
| GRV Business | 40 | \$ 1,325,065 | \$ 0.12161 | \$ 161,144 | 44 | \$ 1,310,725 | \$ 0.1175 | \$ 154,010 |
| | 210 | \$ 4,910,480 | | \$ 534,634 | 212 | \$ 4,863,510 | | \$ 509,516 |
| Minimum | | | | | | <i>Minimum Value</i> | | |
| GRV General Developed | 3 | \$ 4,290 | \$ 870 | \$ 2,610 | 3 | \$ 3,540 | \$ 840 | \$ 2,520 |
| GRV Vacant Land | 5 | \$ 18,870 | \$ 950 | \$ 4,750 | 5 | \$ 16,120 | \$ 920 | \$ 4,600 |
| GRV Business | 27 | \$ 116,369 | \$ 870 | \$ 23,490 | 27 | \$ 77,544 | \$ 840 | \$ 22,680 |
| | 35 | \$ 139,529 | | \$ 30,850 | 35 | \$ 97,204 | | \$ 29,800 |
| | 245 | 5,050,009 | | 565,484 | 247 | 4,960,714 | | 539,316 |

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 6.33, 6.35 AND 6.36 OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI).

1. ENDORSE THE ADVERTISING OF THE DIFFEENTIAL RATES ANDMINIMUM PAYMENTS THAT ARE BEING PROPOSED FOR THE 2026/27 FINANCIAL YEAR AS FOLLOWS:

| RATING CATEGORY | Proposed 26/27 Rate In The Dollar | Proposed 26/27 Minimum |
|------------------------|--|---------------------------------------|
| GRV General Developed | \$ 0.10873 | \$ 870 |
| GRV Vacant Land | \$ 0.21580 | \$ 950 |
| GRV Business | \$ 0.12161 | \$ 870 |

2. ADOPT THE SHIRE OF COCOS (KEELING) ISLANDS STATEMENT OF OBJECTS AND REASONS AS CONTAINED IN ATTACHMENT 10.3.2.1
3. COMMENCE THE PUBLIC SUBMISSIONS PERIOD INCLUDING THE PUBLISHING OF NOTICE FROM EOM THE EARLIEST ATOLL PUBLICATION ON OR AFTER 1 MAY 2026.

RESOLUTION OCM/26/041

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 6.33, 6.35 AND 6.36 OF THE LOCAL GOVERNMENT ACT 1995 (WA) (CKI).

1. **ENDORSE THE ADVERTISING OF THE DIFFERENTIAL RATES AND MINIMUM PAYMENTS THAT ARE BEING PROPOSED FOR THE 2026/27 FINANCIAL YEAR AS FOLLOWS:**

| RATING CATEGORY | Proposed 26/27 Rate In The Dollar | Proposed 26/27 Minimum |
|------------------------|--|---------------------------------------|
| GRV General Developed | \$ 0.10873 | \$ 870 |
| GRV Vacant Land | \$ 0.21580 | \$ 950 |
| GRV Business | \$ 0.12161 | \$ 870 |

2. **ADOPT THE SHIRE OF COCOS (KEELING) ISLANDS STATEMENT OF OBJECTS AND REASONS AS CONTAINED IN ATTACHMENT 10.3.2.1**
3. **COMMENCE THE PUBLIC SUBMISSIONS PERIOD, INCLUDING THE PUBLISHING OF NOTICE FROM EOM THE EARLIEST ATOLL PUBLICATION ON OR AFTER 1 MAY 2026.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

Shire of Cocos (Keeling) Islands

STATEMENT OF OBJECTS AND REASONS FOR DIFFERENTIAL RATES AND MINIMUM PAYMENTS 2026/2027

In accordance with Section 6.3.6 of the *Local Government Act 1995 (WA) (CKI)* and Council's Public Notice of Intention to Levy Differential Rates and Minimum Payments, the following information outlines the objects and reasons for each of the proposed rating categories for the 2026/2027 financial year.

SUMMARY OF PROPOSED RATES AND MINIMUM PAYMENTS

To take effect from 1 July 2026:

| | 2026/2027 Rate in the Dollar (\$) | 2026/2027 Minimum Payment (\$) |
|-------------------|-----------------------------------|--------------------------------|
| General Developed | 0.10873 | 870 |
| Vacant Land | 0.21580 | 950 |
| Business | 0.12161 | 870 |

These proposed figures in the Table above represent a 3.5% increase (rounded) over 2025/26 comparatives.

The above proposed Rates are expected to generate \$565,484 in rate revenue (based on data as at 31 March 2026).

WHAT ARE RATES?

Rates are a form of property-based taxation levied on all rateable land within the Shire of Cocos (Keeling) Islands. The primary purpose of rates is to fund the Shire's services, programs, infrastructure, and capital works, after accounting for other sources of income.

The rating system is underpinned by property valuations and aims to distribute the cost of local government services fairly. The Shire uses Gross Rental Value (GRV) as the basis for its rating, with all properties valued by Landgate (Valuer General's Office). GRVs are updated every three to six years, with the current values based on a valuation date of 1 August 2024.

LEGISLATIVE FRAMEWORK

- Section 6.32 of the *Local Government Act 1995 (WA) (CKI)* allows councils to impose general rates to meet budget requirements.
- Section 6.33 provides for differential general rates, which may vary based on zoning, land use, or other characteristics.
- Section 6.35 permits councils to impose minimum payments, ensuring all ratepayers contribute equitably to the cost of local services.

RATING BASE – GROSS RENTAL VALUE (GRV)

The Shire applies differential rating within the GRV system across three categories:

- GRV General Developed
- GRV Vacant Land
- GRV Business

All valuations are set by the Valuer General based on rental evidence and market factors such as location, property size, construction type, and condition.

OBJECTS AND REASONS FOR DIFFERENTIAL RATES

GRV – GENERAL DEVELOPED

- Characteristics: Includes residential, special use, and other properties where no commercial activity occurs, including those not advertised as holiday accommodation.
- Object: To serve as the base rate for comparison with other categories.
- Reason: This category typically has a lower demand on Shire services, and vacant land is encouraged to be developed to a similar standard.
- Proposed rate: \$0.10873 per dollar of GRV
- Minimum payment: \$870

GRV – VACANT LAND

- Characteristics: Land that is undeveloped, with no improvements beyond those defined as “merged improvements” under the *Valuation of Land Act 1978*.
- Object: To encourage the development of vacant land and reflect the distinct valuation method applied.
- Reason: Vacant land does not currently contribute to housing or economic activity. The higher rate is intended to incentivise development.
- Proposed rate: \$0.21580 per dollar of GRV
- Minimum payment: \$950

GRV – BUSINESS

- Characteristics: Properties zoned for commercial or industrial use, or those primarily used for commercial purposes, including holiday accommodation.
- Object: To raise additional revenue to reflect the higher level of services required.
- Reason: Business and tourism-related properties generate increased infrastructure and servicing needs, including waste, landscaping, tourism promotion, and economic development.
- Proposed rate: \$0.12161 per dollar of GRV
- Minimum payment: \$870

MINIMUM PAYMENTS – OBJECT AND REASON

The minimum payment ensures that all ratepayers contribute a fair and equitable amount to the Shire's overall revenue. It is intended to:

- Maintain equity across the rating base;
- Ensure properties with lower valuations contribute appropriately to community services; and
- Support the delivery of essential infrastructure and services.

| Rate Category | Proposed Minimum Payment |
|----------------------|---------------------------------|
| General Developed | \$870 |
| Vacant Land | \$950 |
| Business | \$870 |

HAVE YOUR SAY

The Shire invites submissions from ratepayers and electors on the proposed differential rates and minimum payments.

Submissions close at 5:00pm on Friday, 5 June 2026.

Send your submission via email to: info@cocos.wa.gov.au

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - APRIL 2026

FILE NUMBER:

AUTHOR: Mark Bateup, Interim Infrastructure Manager

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

1. Routine Operations

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

- Mowing, vegetation control, and grounds maintenance across parks, reserves, and public areas on Home and West Islands.

- Ongoing green waste collection, with higher volumes following on going seasonal vegetation growth and community clean ups.
- Tree pruning works to address overhanging branches impacting road user visibility and pedestrian safety.
- Private works completed for community members and local organisations, including vegetation clearing and minor waste removal tasks.
- Setting up and dismantling of equipment used of community events.
- Signage and lighting reinstated at West Island boat ramp.

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

2. Building & Plumbing Maintenance

Maintenance works undertaken during the reporting period include:

- Repairs to Shire residential properties, including roof leaks, minor carpentry, and resolving water leaks.
- Clearing of several blocked drains and completion of plumbing inspections to prevent service interruptions.
- Minor structural maintenance carried out on Shire facilities based on inspections and reported findings.
- Repairs completed to House 66 water damaged veranda.
- Home Island retail area decking timbers re-oiled.
- Cyclone Shelter internal doors repaired.
- Private works on West Island – House 32 roof leaks repaired.

3. Road Maintenance

- Air Force Road to Scout Park grading completed.
- West Island boat ramp access road and car park graded.
- Sydney Highway Road verge maintenance be completed in April.

4. Support to External Contractors

The Infrastructure Team provided on going assistance to Fulton Hogan and its subcontractors during the delivery of accommodation camp modules.

This work included:

- Hire of Shire assets under dry hire arrangements.
- Assist coordinating movements to minimise disruption to local traffic and maintain overall community safety.

5. Waste Services

Key waste-management activities included:

- Ongoing comprehensive review of waste fees and charges, focusing on operational requirements, cost recovery, and community needs.
- Routine waste collection services were maintained without major disruption.

6. Fleet, Plant & Equipment

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

7. Challenges & Constraints

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

COMMENTS

Sydney Highway interim Sewall works will be completed in April. Commencement of the West Island seawall works at Medical Centre will commence in May. The boat ramp at West Island Port has been partially exposed during sandbagging operations indicating significant amount of sand been deposited over the existing structure. Tree pruning private works for JLL still on going.

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

RESOLUTION OCM/26/042

MOVED: CRT LACY

SECONDED: CR FOWLER

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - APRIL 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.5.1.1. Museum Lighting Installation.
- 10.5.1.2. Museum Lighting Ayesha Lifering.
- 10.5.1.3. Museum Lighting Boat.
- 10.5.1.4. Museum Lighting Kampong Life.

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

COMMUNITY DEVELOPMENT COORDINATOR

Act of Self Determination Day - The Cocos (Keeling) Islands celebrated the 42nd anniversary of Act of Self-Determination Day on Saturday, 11 April 2026, at Home Island. The event was well attended by both residents and visitors from the Home Island and West Island communities. The celebration featured a range of cultural activities, commencing with a Jukong race and continuing throughout the day with traditional practices including basket weaving, ketupat making, traditional dance

performances, coconut husking, and henna art. Sincere thanks to everyone involved in this significant event.

Community Funding Program – Round 1 of the Community Funding Program has received four (4) applications. These applications are submitted for review and consideration by the Community Funding Program Committee. A meeting with the Committee will be scheduled to discuss these applications further.

YOUTH AND RECREATION OFFICER

Sports Visit - Golf WA representative Neil Haywood visited the Cocos (Keeling) Islands between 23 and 27 March. Throughout his stay, he conducted coaching and teaching sessions at the school for students across both islands, in addition to community sessions. The program achieved excellent outcomes, with students reporting high levels of enjoyment and engagement with the sport of golf.

Dietician's Special Visit - Dietician Stephanie Bell visited on 8 April 2026. This session was intended to engage parents and caregivers of infants and toddlers in discussions about dietary intake and healthy food choices. Unfortunately, attendance was limited, with only one parent participating. The session will be rescheduled later to encourage greater community interest and participation.

School Holiday Program – The Term 1 School Holiday Program was a success, with several activities aligning with Hari Raya and other community celebrations. While overall attendance was quieter than usual, many children had pre-planned activities during the school holiday period. Despite this, the program continued to provide a positive and enjoyable experience for everyone involved.

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Museum - Tim Eastwood visited between March 23 to April 3. We have been able to install the new, specialised lighting in the Museum, thanks to MMAPSS Grant Funding. This will be acquitted by 30 April 2026. Images of the space attached.

Oral Histories – Dr. Elaine Rabbitt will be on island conducting interviews between May 1 to May 11.

STRATEGIC IMPLICATIONS

Theme

C Cultural

S Social

Goal

C2 To support the integration of the Home Island and West Island communities.

S3 To provide access to services, support and activities for young people.

S4 To support and encourage community events that bring us together.

S2 To establish good working relationships between groups and improve communication with the community.

Strategy

C2.1 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation

S3.1 Provide a range of coordinated activities specifically aimed at youth e.g. holiday program, youth week

S3.3 Support and encourage local community groups to deliver youth events and programs

- S4.1 Support major festive events e.g. New Years Eve, Hari Raya, Christmas, Act of Self-Determination Day
- S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

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

RESOLUTION OCM/26/043

MOVED: CR O SLOAN

SECONDED: CR A YOUNG

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL









11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

14 MATTERS BEHIND CLOSED DOORS

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

15.1.1 ESSENTIAL HEALTH AND SAFETY MAINTENANCE POLICY – SHIRE RESIDENTIAL PROPERTIES

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Home Island

ATTACHMENTS: 15.1.1.1. Essential Health and Safety Maintenance Report - Draft Policy

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

To seek Council adoption of the Essential Health and Safety Maintenance Policy for Shire residential properties as an interim measure to ensure a consistent, transparent and risk-based approach to maintenance decisions.

BACKGROUND

The Shire, in conjunction with the relevant Land Trust(s), manages approximately 103 residential properties (Kampong) on Home Island, comprising 72 leased properties and 30 rental properties.

While maintenance obligations and responsibilities are formally documented within lease agreements and under the *Residential Tenancies Act (WA)*, there has historically been inconsistency in how maintenance requests have been assessed and approved.

This inconsistency has arisen due to:

- Variability in the interpretation of maintenance responsibilities between leased and rental properties;
- The absence of a clear policy framework defining the scope and limits of Shire intervention;
- The presence of numerous extensions and additions (both approved and unapproved), with unclear allocation of ongoing maintenance responsibility; and
- Operational decisions being made on a case-by-case basis, often driven by immediate need rather than consistent and transparent criteria.

As a result, a number of risks have emerged, including:

- Perceived inequity between occupants;
- Unclear accountability for maintenance responsibilities
- Gaps in both preventative and reactive maintenance practices; and
- Potentially uncontrolled financial exposure for the Shire.

Furthermore, it is evident that, due to historical underinvestment in maintenance, the habitability of a number of dwellings may be compromised, necessitating a more structured and timely response.

COMMENTS

The attached draft policy has been developed to address these issues by establishing a clear, consistent and risk-based framework focused on essential health and safety maintenance. The policy is intended to operate as an interim measure while the Shire undertakes a comprehensive assessment of all Kampong housing and progresses the development of a long-term Housing Strategy.

Importantly, the draft policy has been discussed with community elders, who have indicated support for its implementation as an interim measure pending the development of a broader, long-term approach.

POLICY AND LEGISLATION IMPLICATIONS

The policy aligns with existing lease agreements, the *Residential Tenancies Act (WA)*, and the Shire's obligations under relevant building, public health and work health and safety legislation. It does not alter existing legal responsibilities but provides a structured framework to support consistent and defensible decision-making.

FINANCIAL IMPLICATIONS

The policy is expected to improve financial control by limiting expenditure to essential health and safety maintenance only. It also clearly distinguishes between operational maintenance and capital works, ensuring higher-value works are addressed through the Shire's asset management and budget processes. Some short-term expenditure may be required to address urgent risks.

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 | Uncontrolled or inconsistent maintenance expenditure | Moderate | Defined scope of works, and works approval controls |
| Reputation | Perceived inequity or inconsistent treatment of residents | Moderate | Transparent and consistently applied policy framework |
| Compliance | Failure to meet health, safety or tenancy obligations | Moderate | Alignment with legislation and EHO-based assessments |
| Fraud | Risk of inappropriate or unauthorised works approvals | Low | Delegations, documentation and audit trail of decisions |

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

Adoption of the policy will provide a clear, consistent and risk-based framework for managing essential health and safety maintenance across Shire residential properties. It represents a necessary interim measure to address current inconsistencies and emerging risks, while supporting the development of a long-term housing strategy.

OFFICER RECOMMENDATION – ITEM NO 15.1.1

THAT COUNCIL, BY SIMPLE MAJORITY:

1. ADOPTS THE ESSENTIAL HEALTH AND SAFETY MAINTENANCE POLICY – SHIRE RESIDENTIAL PROPERTIES, AS ATTACHED;
2. NOTES THAT THE POLICY IS TO OPERATE AS AN INTERIM MEASURE PENDING THE COMPLETION OF A COMPREHENSIVE ASSESSMENT OF ALL KAMPONG HOUSING AND THE DEVELOPMENT OF A LONG-TERM HOUSING STRATEGY;
3. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO IMPLEMENT THE POLICY AND UNDERTAKE ALL ADMINISTRATIVE ACTIONS NECESSARY TO GIVE EFFECT TO THIS RESOLUTION; AND
4. REQUESTS THE CHIEF EXECUTIVE OFFICER TO PROVIDE A COPY OF THE ADOPTED POLICY TO ALL RELEVANT TENANTS AND LESSEES.

RESOLUTION OCM/26/044

MOVED: CR A YOUNG

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

1. ADOPTS THE ESSENTIAL HEALTH AND SAFETY MAINTENANCE POLICY – SHIRE RESIDENTIAL PROPERTIES, AS ATTACHED;
2. NOTES THAT THE POLICY IS TO OPERATE AS AN INTERIM MEASURE PENDING THE COMPLETION OF A COMPREHENSIVE ASSESSMENT OF ALL KAMPONG HOUSING AND THE DEVELOPMENT OF A LONG-TERM HOUSING STRATEGY;
3. AUTHORISES THE CHIEF EXECUTIVE OFFICER TO IMPLEMENT THE POLICY AND UNDERTAKE ALL ADMINISTRATIVE ACTIONS NECESSARY TO GIVE EFFECT TO THIS RESOLUTION; AND
4. REQUESTS THE CHIEF EXECUTIVE OFFICER TO PROVIDE A COPY OF THE ADOPTED POLICY TO ALL RELEVANT TENANTS AND LESSEES.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

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

AGAINST: NIL



XXX - Essential Health and Safety Maintenance (Shire Residential Properties)

| | |
|----------------------------|--------------------------------|
| Responsible Officer | Chief Executive Officer |
|----------------------------|--------------------------------|

Objective

To establish a clear and consistent framework for addressing essential health and safety maintenance issues in Shire residential properties, while clarifying maintenance responsibilities for leased and rental properties and managing risk to occupants and the community.

This policy applies to maintenance works only and does not extend to capital replacement, renewal, or upgrade works, including works exceeding \$5,000, which are to be addressed through the Shire's asset management planning and annual budget process.

Scope

This policy applies to all residential properties owned or managed by the Shire of Cocos (Keeling) Islands that are occupied under:

- Residential lease agreements; and
- Residential rental (tenancy) arrangements.

Policy Principles

1. The Shire has a responsibility to protect public health and safety.
2. Maintenance responsibilities must be applied consistently with lease and tenancy arrangements.
3. Shire intervention is limited to circumstances involving health, safety, or minimum habitability.
4. Assistance provided under this policy is interim, targeted, and does not create precedent.

Policy

1. Policy Statement

1.1 Maintenance responsibility



- Leased properties: All maintenance, including structural maintenance, remains the responsibility of the lessee, in accordance with lease terms.
- Rental properties: Maintenance responsibilities apply in accordance with residential tenancy legislation and tenancy agreements.

1.2 Interim application

This policy operates as an interim measure until a full building inspection program has been completed for all Shire residential properties, or until otherwise determined by Council.

1.3 Shire intervention

The Shire may intervene only where a dwelling:

- Presents an immediate or foreseeable risk to health or safety; or
- Is determined to fall below the minimum habitable standard, as assessed by the Shire's Environmental Health Officer.

1.4 Essential health and safety maintenance

Essential maintenance is limited to works necessary to:

- Prevent structural failure that may cause injury or unsafe occupation;
- Eliminate electrical, plumbing, or sanitation hazards;
- Restore essential weatherproofing;
- Manage hazardous materials (including damaged or friable asbestos);
- Address fire and life-safety risks, including safe access and egress;
- Reduce environmental risks, including cyclone-related hazards;
- Undertake annual pest inspection and monitoring where pest activity may compromise structural integrity or pose a health risk.

Essential health and safety maintenance under this policy is limited to repair or risk-mitigation works and does not include full asset replacement, renewal, or upgrade works exceeding \$5,000. Such works are to be treated as capital expenditure and managed through the Shire's asset management and budget processes.

2. Tenure-Specific Application

2.1 Leased residential properties



For leased properties, the Shire's involvement is limited to essential health and safety matters only. The following are excluded:

- Cosmetic or amenity-related works;
- General wear and tear;
- Upgrades or improvements beyond the original dwelling standard;
- Preventative or cyclical maintenance assigned to the lessee under the lease;
- Pest treatment beyond inspection and monitoring, unless required to address an identified health or safety risk.

Any Shire intervention may be subject to cost recovery, subsidy, or hardship arrangements approved in accordance with delegated authority.

2.2 Rental (tenancy) properties

For rental properties, the Shire will meet its statutory obligations as landlord to maintain dwellings in a safe and habitable condition. The following are excluded:

- Cosmetic or amenity upgrades beyond minimum habitable standards;
- Tenant-caused damage beyond fair wear and tear;
- Improvements not required to address health or safety risks.

2.3 Determination of Minimum Habitable Standard

1. Where there is a dispute regarding the condition of a dwelling, the matter is to be referred to the Shire's Environmental Health Officer (EHO) for assessment.
2. The EHO will assess the dwelling against applicable public health legislation, building standards, and this policy.
3. The EHO's determination will be relied upon by the Shire to decide whether intervention is required under this policy.
4. The determination does not alter lease or tenancy obligations and does not create an entitlement to non-essential works.
5. Where appropriate, the Shire may obtain independent technical advice to support or confirm the EHO's assessment.

8. Financial and Governance Controls

- All works must be approved in accordance with delegated authority.
- Assistance is time-limited and non-precedent.
- Records of inspections, determinations, costs, and decisions are to be maintained.



- Where required works exceed \$5,000 or constitute full replacement or upgrade of a building component, the matter must be referred for consideration as capital expenditure in accordance with the Shire's asset management and annual budget processes.

9. Roles and Responsibilities

Council

- Adopt and review this policy.
- Determine continuation or cessation following completion of the building inspection program.

Chief Executive Officer

- Ensure implementation of this policy.
- Oversee delivery of the building inspection program.

Officers

- Coordinate inspections and annual pest monitoring.
- Assess and document requests in accordance with this policy.

Definitions

Definitions

Minimum Habitable Standard

The minimum condition a dwelling must meet to be lawfully and safely occupied, including that it:

- Does not present an unacceptable risk to the health or safety of occupants;
- Is structurally sound and weatherproof;
- Provides safe access and egress;
- Has safe and functional essential services (potable water, sanitation, drainage, and electricity); and
- Is free from hazardous conditions likely to cause illness or injury.

Whether a dwelling meets the minimum habitable standard is to be determined by the Shire's Environmental Health Officer in accordance with this policy and applicable legislation.



Cosmetic or Amenity-Related Works

Works that improve appearance, comfort, or liveability but are not required to address a health, safety, or habitability risk, including painting, decorative finishes, non-essential fittings, landscaping, or upgrades where existing facilities are safe and functional.

General Wear and Tear

The reasonable deterioration of a dwelling resulting from ordinary use over time that does not create a health or safety risk and does not prevent the dwelling from meeting the minimum habitable standard.

Relevant Legislation/Local Law

Residential lease agreements.
Residential tenancy legislation (as applicable).
Local Government Act 1995 (WA) (as applied).
Work Health and Safety legislation.
Building and public health legislation.

| Office Use Only | | | | |
|-----------------------------|-------------|---|--------------|--|
| Relevant Delegations | | | | |
| Council Adoption | Date | | Resolution # | |
| Reviewed/Modified | Date | Following completion of the full building inspection program, or earlier if required by Council | Resolution # | |
| Reviewed/Modified | Date | | Resolution # | |

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

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

Nil

**17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE
PUBLIC**

18 CLOSE OF MEETING

The Presiding member declared the meeting closed at 4:34pm.

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

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 Administration Officer for inclusion in the Disclosures Register.

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

Nil

10.2 GOVERNANCE, RISK AND PLANNING

10.2.1 CHANGE OF MEETING DATE - JUNE 2026 ORDINARY COUNCIL MEETING

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

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

COMMENTS

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

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

POLICY AND LEGISLATION IMPLICATIONS

Local Government Act 1995 (WA)

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

Regulation 12 – Public notice requirements

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L1 To be involve, respectful and inclusive and to facilitate 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 additional administrative costs associated with rescheduling and re-advertising the meeting | Low (2) | Minimise costs by aligning public notice with existing communication channels and publishing requirements |
| Reputation | Perceived lack of governance or poor planning if the meeting is cancelled due to lack of quorum | Medium (3) | Proactively reschedule the meeting and clearly communicate the reason for the change to the community |

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.2.1

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

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

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – APRIL 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

Income for the year to date is:

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

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

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

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

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

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

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

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

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

KEY INFORMATION

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

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

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

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

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 May 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

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

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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

1 CASH AND FINANCIAL ASSETS

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

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

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

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

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

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

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

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

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

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

9 LAND TRUSTS

1979 LAND TRUST

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

1984 LAND TRUST

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

10.3.2 SCHEDULED OF ACCOUNTS PAID MARCH 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY:

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

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

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

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

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

10.3.3 SCHEDULED OF ACCOUNTS PAID APRIL 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

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

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

| Risk Category | Description | Rating (consequence x likelihood) | Mitigation Action |
|---------------|--|--------------------------------------|--|
| Financial | There is a risk that payments may be made for unauthorised purposes or exceed approved budget allocations. | Moderate (8) | All payments are subject to established internal controls, including officer verification, delegated approval, and review against the adopted budget and procurement requirements prior to |

| | | | |
|------------|---|--------------|--|
| | | | processing. |
| Reputation | As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate expenditure may adversely impact public confidence in the Shire’s governance and financial management. | Moderate (8) | Due to above Mitigation Action all payments should be bona-fide and accordingly not generate any reputational damage. |
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Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.3.

THAT COUNCIL, BY SIMPLE MAJORITY:

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

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

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

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

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

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Mark Bateup, Interim Infrastructure Manager

AUTHORISER: Ibrahim Macrae, Manager Governance Risk and Planning

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

1. Routine Operations

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

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

2. Building & Plumbing Maintenance

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

3. Road Maintenance

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

4. Support to External Contractors

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

5. Waste Services

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

6. Fleet, Plant & Equipment

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

Challenges & Constraints

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

Delays in works due to inclement weather

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - MAY 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

COMMUNITY DEVELOPMENT COORDINATOR

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

Clean-ups were held on:

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

YOUTH & RECREATION OFFICER

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

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

COMMUNITY DEVELOPMENT OFFICER – CULTURE & HERITAGE

Projects:

- Oral Histories
- Circuit West Tour - Aliwah Bardinar

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

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

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

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

STRATEGIC IMPLICATIONS

Theme

- C Cultural
- S Social

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

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

- 11 MINUTES TO BE RECEIVED
- 12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
- 13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL
- 14 MATTERS BEHIND CLOSED DOORS

OFFICER RECOMMENDATION

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

14.1 AMENDMENT TO PREVIOUSLY CONFIRMED COUNCIL MINUTES

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

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

time of the Kampong area’.

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

15.1 TRUSTS ADMINISTRATION

15.2 TRUSTS LEASES

15.3 TRUSTS FINANCE

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

**17 DECISIONS MADE WHILE MEETING WAS CLOSED TO THE
PUBLIC**

18 CLOSE OF MEETING