Shire of Cocos (Keeling) Islands

ATTACHMENTS

Ordinary Meeting of Council

Wednesday, 28 October 2026

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Shire of Cocos (Keeling) Islands

MINUTES

Ordinary Council Meeting

23 September 2026

Disclaimer

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

OUR VALUES

Service

Provide the best service we can.

We serve the community and each other.

Accountability

We take responsibility for our own actions.

We do what we say we will do.

Mistakes are an opportunity to learn.

Support

We support our team and our community.

Look for opportunities to help each other.

Respect

We respect and value others.

Our interactions are always respectful towards others.

Integrity

We will be honest and transparent with all our dealings.

Maintain confidentiality.

Trust each other.

Achievement

Being proactive and enabling the outcomes.

Be creative and think outside the square.

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1 Opening/Announcements of visitors

The Presiding Member declared the meeting open at 4:04pm and welcomes Councillors, Officers and Members of the Public.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President:	Cr Isa Minkom
Deputy President:	Cr Ayesha Young
Councillors:	Cr Signa Knight Cr Tony Lacy
Officers:	Matthew Scott, Chief Executive Officer Ibrahim Macrae, Manager Governance, Risk and Planning David Tombs, Manager Finance and Corporate Services David Basil, Manager Infrastructure Amallia Alim, Governance Administration Officer (Minutes Officer) Aindil Minkom, Community Development Coordinator Thomas Battcher, Environmental Coordinator
Guests:	Nil
Public:	2
Apologies:	Cr Osman Sloan Cr Levi Fowler

Approved Leave of Absence: Cr Azah Badlu

3 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4 PUBLIC QUESTIONS TIME

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

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

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

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

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

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

Jeff Welch – 30 Nelson Mandela Walk, West Island Cocos (Keeling) Islands

Question 1: What is happening with the boat ramp?

CEO Response: *The Shire is currently awaiting commencement of the seawall reinstatement works. Once these works are underway, the Shire will undertake further excavation of the accumulated sand around the boat ramp and assess what works are required to rehabilitate the ramp and improve access.*

Question 2: With the cyclone season coming up will the Shire be following up the issues reported by the inspectors to meet the compliance.

CEO Response: *The Shire has not yet received the inspectors' report. Once the report is received, the Shire will review any issues or works identified and, particularly with the approaching cyclone season, prioritise any necessary actions to ensure the shelters are appropriately prepared and compliant.*

Question 3: The dry weather is causing dust problem from the road and cross overs, car driving on the shoulders creating heavy dusk up to 3km and damaging Varendra, plants and furniture.

CEO Response: *The Shire had planned to purchase a water truck as part of the 2026/27 Budget, which would assist with managing dust on unsealed roads and other affected areas. Unfortunately, Water Corporation has advised that it is currently unable to provide sufficient water for this purpose. This is expected to improve once the new RO plant is operational. In the meantime, the Shire will investigate other practical options that may assist in reducing the dust impact.*

Jill Welch – 30 Nelson Mandela Walk, West Island Cocos (Keeling) Islands

Question 1: A couple months ago I asked if Shire have budgets for the shelters. The lighting is all wore off at Trannies; can the Shire change them and replace new ones.

CEO Response: *The Shire will inspect the lighting and other issues raised at the Trannies shelter and determine what repairs or replacement works are required. Where practical, the Shire will look to address these maintenance items as soon as possible*.

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 are disqualified from continuing his or her membership of the Council. Disqualification from membership of the Council for failure to attend Ordinary Meetings of the Council will be avoided so long as the Council grants leave prior to the member being absent. The leave cannot be granted retrospectively. An apology for non-attendance at a meeting is not an application for leave of absence.

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
NIL		

5.2 APPLICATION FOR LEAVE OF ABSENCE

APPLICATION FOR LEAVE OF ABSENCE

RESOLUTION OCM/26/003

MOVED: CR A YOUNG **SECONDED: CR S KNIGHT**

THE COUNCIL APPPROVES CR AZAH BADLU LEAVE REQUEST FOR THE PERIOD FROM 23 SEPTEMBER 2026 TO 23 SEPTEMBER 2026.

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 19 August 2026

OFFICER RECOMMENDATION – ITEM 7.1

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

RESOLUTION OCM/26/004

MOVED: CR A YOUNG **SECONDED: CR S KNIGHT**

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

7.2 Annual Electors' General Meeting – 9 September 2026

OFFICER RECOMMENDATION – ITEM 7.2

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI),* RESOLVES THAT THE MINUTES OF THE ANNUAL ELECTORS' GENERAL MEETING HELD ON 9 SEPTEMBER 2026 AS PRESENTED IN ATTACHMENT 7.2 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

RESOLUTION OCM/26/005

MOVED: CR A YOUNG **SECONDED: CR T LACY**

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE *LOCAL GOVERNMENT ACT 1995 (WA)(CKI)*, RECEIVES THE MINUTES OF THE ANNUAL ELECTORS' GENERAL MEETING HELD ON 9 SEPTEMBER 2026 AS PRESENTED IN ATTACHMENT 7.2 AND DEFERS FORMAL CONFIRMATION OF THE MINUTES UNTIL THE NEXT ANNUAL ELECTORS' GENERAL MEETING.

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

NOTES:
Council resolved to receive the minutes noting that formal confirmation of the Annual Electors' General Meeting minutes is to be deferred until the next Annual Electors' General Meeting.

8 ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILLORS

Nil

9 DECLARATION OF INTEREST

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

10 REPORTS FROM COMMITTEES AND OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 COUNCIL DELEGATION REGISTER REVIEW

FILE NUMBER:

AUTHOR: Matthew Scott, Chief Executive Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

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

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☐	Executive	*The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
☒	Legislative	*Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.*
☐	Quasi-Judicial	*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.
☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

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

BACKGROUND

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

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

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

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

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

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

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

COMMENT

Proposed framework

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

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

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

Council's role

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

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

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

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

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

Review of existing delegations

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

The review proposes that:

- 23 existing Council-to-CEO delegations be retained and reformatted into a consistent structure;

- the current broad 1.1.1 – Appoint Authorised Persons delegation be separated into the appropriate legislative appointment and delegation mechanisms;

- the 39 financial and administrative entries in section 7 be removed from the Council Delegations Register where they are not statutory delegations and relocated to the Management Practices framework or removed where they are routine administrative functions; and

- statutory functions such as payment from municipal or trust funds, disposal of property, investment, debt write-off and rates recovery remain as formal Council delegations where required.

Substantive changes to existing Council delegations

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

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

Additional delegations

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

These relate to:

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

The review does not itself amend existing Council policies.

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

FINANCIAL IMPLICATIONS

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

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L1 To be involve, respectful and inclusive and to facilitate 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	Inappropriate or unclear delegation of financial authority could result in expenditure, disposal, debt write-off or other financial decisions being made outside approved authority.	Moderate	Separate statutory delegations from internal Management Practices; clearly define monetary limits and conditions; retain Council approval for matters outside delegated authority; maintain appropriate financial controls and recordkeeping.
Reputation	Poorly defined or inconsistently applied delegations could reduce confidence in the Shire's governance and decision-making processes.	Moderate	Maintain a clear and transparent delegation structure; clearly identify decision-making authority; retain audit trail references to the previous register; ensure significant or sensitive matters can be referred to Council.
Compliance	Outdated, incorrectly structured or improperly exercised delegations may result in decisions	High	Undertake the statutory annual review; verify legislative authority for each delegation;

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

Risk Matrix

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

VOTING REQUIREMENT

Absolute Majority

CONCLUSION

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.1.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

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

RESOLUTION - ITEM NO 10.1.1 OCM/26/006

MOVED: CR T LACY SECONDED: CR S KNIGHT

THAT COUNCIL, BY ABSOLUTE MAJORITY:

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

10.2 GOVERNANCE, RISK AND PLANNING

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

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

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

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
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☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

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

BACKGROUND

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

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

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

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

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

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

RESOLUTION OCM/26/057

THAT COUNCIL, BY SIMPLE MAJORITY:

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

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

COMMENTS

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

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

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

A key priority identified in the Plan is:

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

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

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

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

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

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

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

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

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

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

Community Consultation

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

The consultation notice advised that the Draft Plan was available:

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

Written submissions were invited by:

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

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

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

Consultation Feedback

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

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

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

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

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

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

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

Officer Consideration and Response

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

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

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

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

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

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

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

Consultation Outcome

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

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

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

appropriately captures the issue raised through the consultation process.

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

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

Final Public Health Plan 2026–2031

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

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

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

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

Public Health Act 2016 (WA)

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

The Act provides that:

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

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

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

FINANCIAL IMPLICATIONS

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

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

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

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

L1 To be involve, respectful and inclusive and to facilitate 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 future costs associated with implementing actions arising from the Public Health Plan.	9 – Moderate	Manage implementation through future budget planning and prioritisation within the Shire's Long Term Financial Plan.
Reputation	Risk of community concern if public health priorities are not adequately addressed or community feedback is not appropriately considered.	6 – Low–Moderate	Consultation has been undertaken and the submission received has been considered in finalising the Plan. Continue transparent communication regarding implementation.
Compliance	Risk of non-compliance with the *Public Health Act 2016* if the Shire does not maintain an	8 – Moderate	Adopt the Plan and undertake periodic review to ensure continued compliance with

	appropriate local public health plan.		legislative and State public health requirements.
Fraud	Low risk associated with preparation and adoption of the Plan. Future implementation activities may involve procurement or expenditure.	4 – Low	Apply standard Shire procurement policies, financial controls, governance requirements and audit processes.

Risk Matrix

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

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

One written submission was received during the consultation period.

The submission supported the importance of the Plan's existing health priority relating to food security and access to high-quality fruit and vegetables. It also raised the particular challenges associated with local food production, freight costs and access to affordable fresh produce on the Cocos (Keeling) Islands.

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

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

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

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

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION - ITEM NO 10.2.1 OCM/26/007

MOVED: CR A YOUNG SECONDED: CR T LACY

THAT COUNCIL, BY SIMPLE MAJORITY:

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

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



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

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Message from the Shire President

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

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

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

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

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

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

Executive Summary

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

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

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

- Promoting the localised cultivation and consumption of healthy food.

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

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

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

1.0 Introduction

1.1 What is Public Health?

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

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

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

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

1.2 Objectives

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

2.0 Health and Wellbeing in the Indian Ocean Territory

2.1 Self-Reported Risk Factors

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

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

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

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

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

2.2 Socioeconomic Index for Areas (SEIFA)

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

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

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

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

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

3.0 Developing the Shire's Public Health Plan

Public health delivery operates across three core functional components:

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

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

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

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

3.1 Consultation Framework

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

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

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

3.2 Priority Setting

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

4.0 The Shire's Role in Public Health and Wellbeing

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

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

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

5.0 Links to the Shire's Community and Business Plans

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

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

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

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

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

6.0 Strategies and Pillars

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

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

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

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

7.0 Strategies / Action Plan Matrix

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

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

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

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

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

8.0 Evaluation, Monitoring & References

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

References

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

Strategic Implementation Notes

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

10.2.2 2025 COMPLIANCE AUDIT RETURN

FILE NUMBER:

AUTHOR: Ibrahim Macrae, Manager Governance Risk and Planning

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.2.2.1 - 2025 Compliance Audit Return

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☒	Executive	*The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
☐	Legislative	*Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.*
☐	Quasi-Judicial	*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.*
☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

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

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

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

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

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

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

BACKGROUND

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

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

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

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

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

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

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

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

COMMENTS

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

3.1 Internet Services Contract – Procurement

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

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

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

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

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

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

3.2 Review of Delegations

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

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

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

3.3 Corporate Business Plan

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

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

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

3.4 Council Member Essentials Training

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

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

3.5 Timing of the Audit Report

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

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

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

3.6 Risk Management, Internal Controls and Legislative Compliance

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

The last recorded review was undertaken on 30 June 2023.

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

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

3.7 Overall Compliance

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

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

- *Local Government Act 1995*;

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

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

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

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

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

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

FINANCIAL IMPLICATIONS

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

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

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

Strategy

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

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

RISK IMPLICATIONS

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

Risk Matrix

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

Overall Risk Assessment

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

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

Overall Risk Rating: Medium

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

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

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

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

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

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

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

DISCUSSION

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

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

- procurement and emergency procurement processes;

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

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

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

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

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

COMMITTEE RESOLUTION – ITEM NO 6.1 ARIC 26/002

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

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

OFFICER RECOMMENDATION – ITEM NO 10.2.2

THAT COUNCIL, BY SIMPLE MAJORITY:

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

RESOLUTION - ITEM NO 10.2.2 OCM/26/008

MOVED: CR A YOUNG **SECONDED: CR T LACY**

THAT COUNCIL, BY SIMPLE MAJORITY:

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT, TONY LACY

AGAINST: NIL

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

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

Local Government Act 1995

s. 2.29

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

Response: Yes

s. 3.16

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

Response: Yes

s.3.57

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

Response: No

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

s. 3.58(3)

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

Response: Yes

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

s. 3.58(4)

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

Response: Yes

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

s. 3.59(2)(a)

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

Response: N/A

Comments: No major trading undertaking entered into during 2025.

s. 3.59(2)(b)

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

Response: N/A

Comments: No major trading undertaking entered into during 2025.

s. 3.59(2)(c)

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

Response: N/A

Comments: No major land transactions entered into during 2025.

s. 3.59(4)

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

Response: N/A

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

s. 3.59(5)

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

Response: No

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

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

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

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

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

s. 5.17

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

Response: N/A

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

s. 5.18

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

Response: N/A

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

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

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

Response: Yes

s. 5.37(2)

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

Response: N/A

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

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

Response: N/A

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

s. 5.39B

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

Response: Yes

s. 5.42

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

Response: Yes

Comments: Last reviewed in November 2024

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

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

Response: Yes

s. 5.44(2)

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

Response: Yes

s. 5.45(1)(b)

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

Response: Yes

s. 5.46

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

Response: Yes

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

Response: No

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

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

Response: Yes

s. 5.50

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

Response: N/A

Comments: No such payments made.

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

Response: N/A

Comments: No such payments made.

s. 5.51A

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

Response: Yes

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

Response: Yes

s. 5.67

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

Response: Yes

s. 5.68(2)

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

Response: Yes

s. 5.69(5)

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

Response: Yes

s. 5.70

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

Response: Yes

s. 5.71B(5) and (7)

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

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

Response: N/A

Comments: No applications made to the Minister during 2025.

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

Response: N/A

Comments: No applications made to the Minister during 2025.

s. 5.73

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

Response: Yes

s. 5.75

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

Response: Yes

s. 5.76

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

Response: Yes

s. 5.77

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

Response: Yes

s. 5.88

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.89A

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

Response: Yes

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

Response: Yes

s. 5.90A

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

Response: Yes

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

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

s. 5.96A

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

Response: Yes

s. 5.104

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.128

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

Response: Yes

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

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

Response: Yes

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

Response: Yes

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

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

Response: Yes

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

Response: Yes

Local Government (Administration) Regulations 1996

r. 18F

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

Response: N/A

Comments: No new CEO started in 2025.

r. 19AB

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

Response: Yes

r. 19AC

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

Response: Yes

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

r. 19C

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

Response: Yes

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

r. 19DA

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

Response: No

Comments: Last reviewed 14/12/2022.

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

Response: Yes

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

r. 35

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

Response: No

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

r. 36

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

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

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

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

Response: No

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

r. 17

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

Response: No

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

Local Government (Constitution) Regulations 1998

r. 11FA

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

Response: Yes

r. 13

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

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

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

Response: Yes

Comments: No disclosures made.

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

Response: Yes

Comments: No disclosures made.

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

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

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

Response: Yes

r. 6

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

Response: Yes

r. 7

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

Response: Yes

r. 8

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

Response: Yes

r. 9

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

Response: N/A

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

r. 11

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

Response: Yes

r. 12

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

Response: Yes

r. 13

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

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

Response: Yes

r. 13A

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

Response: Yes

r. 19

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

Response: Yes

r. 19C

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

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: No

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

r. 11

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

r. 12

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

Response: N/A

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

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

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

Response: N/A

Comments: No tenders issued in 2025.

r. 15

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

Response: N/A

Comments: No tenders issued in 2025.

r. 16

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

r. 17

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

Response: N/A

Comments: No tenders issued in 2025.

r. 18(1) and (4)

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

Response: N/A

Comments: No tenders issued in 2025.

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

Response: N/A

Comments: No tenders issued in 2025.

r. 19

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

Response: N/A

Comments: No tenders issued in 2025.

r. 21

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

Response: N/A

Comments: No tenders issued in 2025.

r. 22

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

r. 23

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

Response: N/A

Comments: No EOIs issued in 2025.

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

Response: N/A

Comments: No EOIs issued in 2025.

r. 24

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

Response: N/A

Comments: No EOIs issued in 2025.

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

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

Response: N/A

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

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

Response: N/A

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

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: N/A

Comments: No tenders issued in 2025.

r. 24AH(1) and (3)

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

Response: N/A

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

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

Response: N/A

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

r. 24AI

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

Response: N/A

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

r. 24E

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

Response: N/A

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

r. 24F

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

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

_____ _____

CEO Date

_____ _____

Mayor or President Date

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1 - August 2026 Budget Report

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☒	Executive	*The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
☐	Legislative	*Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.*
☐	Quasi-Judicial	*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.*
☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

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

General Commentary

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

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

Year To Date Figures Commentary

Income for the year to date is:

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

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

Council's expenditure for the year to date is:

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

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 August 2026, including explanations of material variances, be received.

OFFICER RECOMMENDATION – ITEM NO 10.3.1

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

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

RESOLUTION - ITEM NO 10.3.1 OCM/26/009

MOVED: CR T LACY **SECONDED: CR A YOUNG**

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

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

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 AUGUST 2026

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

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

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

KEY INFORMATION

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

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

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

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

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 September 2026

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

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

MATERIAL ACCOUNTING 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 AUGUST 2026

2 NET CURRENT ASSETS INFORMATION

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

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

(b) Current assets and liabilities excluded from budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $50,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(1,550,405)	0.00%	▼
Timing difference: first Finance Assistance Grant instalment not yet received			
Fees and charges	(61,781)	(16.34%)	▼
Timing diifference related to charging for Kampong Water Charges			
Expenditure from operating activities			
Materials and contracts	318,676	53.10%	▲
Largely timing difference associated with delay in invoices being received			
Depreciation	327,598	100.00%	▲
Depreciation will not be run until the 2025/26 finanial year is finalised.			
Non cash amounts excluded from operating activities	(293,382)	(100.00%)	▼
See Depreciation.			
Outflows from investing activities			
Acquisition of infrastructure	71,000	100.00%	▲
Deferral of roads maintenance			
Surplus or deficit at the start of the financial year	4,965,861	81.22%	▲
24/25 figures still being finalised - pending valuation of .CC infrastructure. Current predicted surplus higher than budgeted.			
Surplus or deficit after imposition of general rates	3,854,530	55.46%	▲
Surplus of opening Net Current Assets compared to Reserve Accounts			

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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2	Reserve Accounts
3	Capital Acquisitions
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		$	$	$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	3,843,892	0	3,843,892	CBA	variable	NA
Term Deposit	Cash and cash equivalents	3,961,094	3,303,291	7,264,385	CBA	4.99%	4/11/26
Term Deposit		0	8,142,027	8,142,027	Bendigo	5.25%	4/12/26
Total		**7,804,986**	**11,445,318**	**19,250,304**			
Comprising							
Cash and cash equivalents		7,804,986	11,445,318	19,250,304			
		7,804,986	**11,445,318**	**19,250,304**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 5 - Other assets.

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

2 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave Reserve	384,465	11,534	(45,750)	350,249	413,173	0	0	413,173
Plant Reserve	1,277,948	1,609,395	(2,848,792)	38,551	1,088,493	0	0	1,088,493
Building Reserve	1,945,928	374,378	(437,186)	1,883,120	1,919,834	0	0	1,919,834
Furniture and Equipment Reserve	32,497	33,854	(50,000)	16,351	59,296	0	0	59,296
Self Insurance Reserve	116,466	3,494	0	119,960	125,163	0	0	125,163
Community Reserve	549,044	16,471	0	565,515	590,040	0	0	590,040
Climate Adaption Reserve	96,599	2,898	0	99,497	103,813	0	0	103,813
Land Trust Administration Reserve	84,083	2,522	0	86,605	85,139	0	0	85,139
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	6,610,923	8,164,291	(1,694,657)	13,080,557	6,702,425	0	0	6,702,425
Infrastructure Reserve	473,500	39,205	(400,000)	112,705	357,942	0	0	357,942
	11,571,453	**10,571,842**	**(5,790,185)**	**16,353,110**	**11,445,318**	**0**	**0**	**11,445,318**

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

3 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	502,186	0	0	0
Plant and equipment	1,496,016	0	631	(631)
Acquisition of property, plant and equipment	**1,998,202**	**0**	**631**	**(631)**
Infrastructure	3,111,912	71,000	0	71,000
Acquisition of infrastructure	**3,111,912**	**71,000**	**0**	**71,000**
Total of PPE and Infrastructure	**5,110,114**	**71,000**	**631**	**70,369**
Synergy Upgrades	0	0	0	0
Acquisition of intangible asset	**0**	**0**	**0**	**0**
Total capital acquisitions	**5,110,114**	**71,000**	**631**	**70,369**
Capital Acquisitions Funded By:				
Capital grants and contributions	500,000	0	0	0
Other (disposals & C/Fwd)	0	0	0	0
Reserve accounts				
Plant Reserve	2,848,792	0	0	0
Building Reserve	437,186	0	0	0
Furniture and Equipment Reserve	50,000	0	0	0
IT & Communications Reserve	874,136	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	71,000	631	(70,369)
Capital funding total	**5,110,114**	**71,000**	**631**	**(70,369)**

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

	Account Description	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
	Buildings				
C282	Buildings And Minor Structure	217,186	0	0	0
C147	Hi Gym Security Upgrade	100,000	0	0	0
C187	Shade Over Central Park Playground Wi	15,000	0	0	0
C188	Shade Over Home Island Playground Next To Crc	50,000	0	0	0
C125	Hi Office And Toilets Upgrade	120,000	0	0	0
				0	0
	Plant, Furniture and Equipment				
C229	Can Bailer Wi	15,759	0	0	0
C272	Screen/Crusher Bucket	85,000	0	0	0
C275	Fuel Tank Diesel - Home Island	25,000	0	0	0
C302	Mower Flail Head	20,000	0	0	0
C303	Blower Wi	75,000	0	0	0
C271	Minor Plant & Equipment - Works/Depot >$5K	15,000	0	0	0
C101	Office Furniture	50,000	0	0	0
	Motor Vehicles				
C257	Replacement Of Buggies	100,860	0	0	0
C300	Street Sweeper Hi	200,000	0	0	0
C066	Elevated Work Platform	350,000	0	0	0
C067	Tractor With Mower	198,686	0	0	0
C239	Tractor And Flail Mower	198,686	0	0	0
C301	Slasher	20,000	0	0	0
C015	Water Tanks	100,000	0	0	0
C283	Fd12 Thermal Densifier	42,025	0	0	0
	TOTAL PROPERTY PLANT AND EQUIPMENT	**1,998,202**	**0**	**631**	**(631)**
	Roads				
122210	Capital - Roads Renewal & Upgrade	1,016,636	0	0	0
C512	Jalan Kembang Molok - Flood Mitigation	200,000	0	0	0
		0	0	0	0
	Other Infrastructure				
C165	Bbq Upgrades	30,000	0	0	0
C092	Pulu Gangsa Coastal Rehabilitation	100,000	0	0	0
C047	Hi Tennis Courts	100,000	31,000	0	31,000
C079	Direction Island Heritage Trail	10,000	0	0	0
C140	Playground Upgrade Home Island	150,000	40,000	0	40,000
C246	Boat Ramp Aprons And Matting	100,000	0	0	0
	IT and Communications				
C054	Server New/Upgrade	1,050,625	0	0	0
C278	Wi To Hi Point To Point	147,088	0	0	0
C284	It Renewals - General	105,063	0	0	0
	Tourism				
131465	Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	0	0	0
	TOTAL INFRASTRUCTURE	**3,111,912**	**71,000**	**0**	**71,000**
	Intangible Assets				
		0	0	0	0
	TOTAL INTANGIBLES	**0**	**0**	**0**	**0**
					0
	TOTAL	**5,110,114**	**71,000**	**631**	**70,369**

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

3 DISPOSAL OF ASSETS

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

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

4 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous year	237,743	108,032
Levied this year	540,136	555,787
Less - collections to date	(652,997)	(590,144)
Gross rates collectable	**124,882**	**73,675**
Allowance for doubtful debts	(16,850)	(16,850)
Net rates collectable	**108,032**	**498,962**
% Collected	83.9%	88.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Rates and statutory receivables	(16,560)	126,912	14,334	3,190,183	293,464	3,608,333
Percentage	(0.5%)	3.5%	0.4%	88.4%	8.1%	
Balance per trial balance						
Rates and statutory receivables						498,962
Waste Debtors						545,306
Trade receivables						5,593,357
GST receivable						(21,953)
Allowance for credit losses of rates and statutory receivables						(16,850)
Levies Collected						0
Total receivables general outstanding						**6,598,822**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	31,691	440	0	0	32,131
Percentage	0.0%	98.6%	1.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						31,691
Accrued salaries and wages						0
ATO liabilities						0
Other payables						(18,591)
Other accruals						70,342
Payroll creditors						0
Bonds and Deposits held						75,653
Prepaid rates						7,379
Provison for Operating expenses						0
Total payables general outstanding						**166,474**
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

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

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$
Grants and subsidies			
Grants Commission General	5,150,000	1,287,500	0
Grant Funding (Non-Capital)-Other Culture	500,000	125,000	0
Mvr - Income	92,000	92,000	96,330
Jobseeker / Apprenticeship Scheme Incentives	40,000	10,000	0
	5,782,000	**1,514,500**	**96,330**
Contributions			
Fisheries Control - Income	507,249	126,812	0
Pest Control - Income	40,000	10,000	4,577
	547,249	**136,812**	**4,577**
TOTALS	**6,329,249**	**1,651,312**	**100,907**

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 Revenue	Total Revenue
RATE TYPE				$	$	$	$	$
Gross rental value								
General Developed	0.1087	163	3,332,860	362,902	787	363,689	361,853	361,853
Vacant	0.2158	5	16,440	3,548	0	3,548	11,647	11,647
Business	0.1216	66	1,330,865	161,846	(4,146)	157,700	160,630	160,630
Unimproved value								
Sub-Total		**234**	**4,680,165**	**528,296**	**(3,359)**	**524,937**	**534,130**	**534,130**
Minimum payment	**Minimum Payment $**							
Gross rental value								
General Developed	870	3	3,540	2,610	0	2,610	2,610	2,610
Vacant	950	5	16,120	4,750	0	4,750	4,750	4,750
Business	870	27	77,030	23,490	0	23,490	24,360	24,360
Sub-total		**35**	**96,690**	**30,850**	**0**	**30,850**	**31,720**	**31,720**
Gross Total		**269**	**4,776,855**	**559,146**	**(3,359)**	**555,787**		**565,850**
Concession / Waiver						0		0
Total general rates				**559,146**	**(3,359)**	**555,787**	**565,850**	**565,850**

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

9 LAND TRUSTS

1979 LAND TRUST	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	$	$	$	$	$
1979 LAND TRUST					
Revenue from operating activities					
Fees and charges	520,000	520,000	86,666	135,468	48,802
Other revenue	108,000	108,000	18,000	54,288	36,288
	628,000	**628,000**	**104,666**	**189,756**	**85,090**
Expenditure from operating activities					
Employee costs	(265,000)	(265,000)	(44,166)	(50,327)	(6,161)
Materials and contracts	(625,000)	(625,000)	(101,666)	(13,534)	88,132
Utility charges	(15,000)	(15,000)	(2,500)	0	2,500
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(283,332)	0	283,332
Insurance expenses	(320,000)	(320,000)	(167,500)	(176,592)	(9,092)
	(2,925,000)	**(2,925,000)**	**(599,164)**	**(240,452)**	**358,712**
Operating result	**(2,297,000)**	**(2,297,000)**	**(494,498)**	**(50,696)**	**443,802**
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	283,332	0	(283,332)
Amount attributable to operating activities	**(597,000)**	**(597,000)**	**(211,166)**	**(50,696)**	**160,470**

1984 LAND TRUST	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
Revenue from operating activities	$	$	$	$	$
Fees and charges	145,000	145,000	24,166	9,609	(14,558)
	145,000	145,000	24,166	9,609	(14,558)
Expenditure from operating activities					
Employee costs	(95,000)	(95,000)	(15,834)	(5,832)	10,002
Materials and contracts	(110,000)	(110,000)	(16,666)	(1,705)	14,961
Utility charges	(7,500)	(7,500)	(1,250)	0	1,250
Depreciation on non-current assets	(265,000)	(265,000)	(44,168)	0	44,168
Insurance expenses	(27,000)	(27,000)	(19,500)	(20,021)	(521)
	(504,500)	(504,500)	(97,418)	(27,558)	69,860
Operating result	**(359,500)**	**(359,500)**	**(73,252)**	**(17,949)**	**55,303**
Non-cash amounts excluded from operating activities	**265,000**	**265,000**	**44,168**	**0**	**(44,168)**
Amount attributable to operating activities	**(94,500)**	**(94,500)**	**(29,084)**	**(17,949)**	**11,135**
TOTAL INTERFUND	**(691,500)**	**(691,500)**	**(240,250)**	**(68,645)**	**171,605**

10.3.2 SCHEDULE OF ACCOUNTS PAID - AUGUST 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.2.1 - List of Accounts Paid - August 2026
10.3.2.2 - Credit Card Transaction - August 2026
10.3.2.3 - Fuel Transactions - August 2026

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☐	Executive	*The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
☒	Legislative	*Includes adopting local laws, town planning schemes and policies. Review when Council reviews decisions made by officers.*
☐	Quasi-Judicial	*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.*
☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

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

BACKGROUND

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

COMMENT

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

Payment Type	Amount ($)
EFT # 12544-12618 #	$921,977.47
Cheque # 11795	$1,939.55
Direct Payment	$78,938.85
Total	**$1,002,855.87**

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	There is a risk that payments may be made for unauthorised purposes or exceed approved budget allocations.	Moderate (8)
Reputation	Reputation	As the Accounts Paid report is presented to Council and forms part of the public record, any inappropriate	Moderate (8)

		expenditure may adversely impact public confidence in the Shire's governance and financial management.	
Compliance	Compliance	Failure to present the Accounts Paid report to Council may result in non-compliance with applicable legislative and governance requirements.	Moderate (8)
Fraud	Fraud	There is a risk that payment records or reporting may be manipulated.	Moderate (8

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

1. RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF AUGUST 2026 TOTALLING $1,002,855.87 AS CONTAINED IN ATTACHMENT 10.3.2.1.
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD AUGUST 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.

RESOLUTION - ITEM NO 10.3.2 OCM/26/010

MOVED: CR T LACY **SECONDED: CR A YOUNG**

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

1. **RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF AUGUST 2026 TOTALLING $1,002,855.87 AS CONTAINED IN ATTACHMENT 10.3.2.1**
2. **RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD AUGUST 2026, AS CONTAINED IN ATTACHMENT 10.3.2.2 AND 10.3.2.3.**

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of August 2026				
Chq/EFT	**Date**	**Name**	**Description**	**Amount**
11795	31/08/2026	State Revenue Department	Disbursement of MVR July 2026	$ 1,939.55
		Total Cheque Payment		**$ 1,939.55**
EFT12544	06/08/2026	Accwest Pty Ltd	General accounting assistance month May/June 2026	$ 2,850.00
EFT12545	06/08/2026	Australia Post	Postage Stamps	$ 643.83
EFT12546	06/08/2026	Cocos Island Tennis Club West Island	Community Grant Funding	$ 1,800.00
EFT12547	06/08/2026	CPM Licencing	Renewal Registration for Shire Vehicle C1404	$ 521.70
EFT12548	06/08/2026	Cocos (K) Islands Community Resource Centre	Purchase Stationery	$ 191.00
EFT12549	06/08/2026	Focus Networks	Managed IT and 365 Subscription Services	$ 4,593.32
EFT12550	06/08/2026	Indra Adi Putra Mhd Isa	Resident Further Education	$ 500.00
EFT12551	06/08/2026	LG Best Practices Pty Ltd	Payroll End of Year Services 2025-2026	$ 176.00
EFT12552	06/08/2026	LGIS Broking	Workers Compensation Renewal period 30.06.2026 to 30.06.2027	$ 104,355.74
EFT12553	06/08/2026	Lgis Broking	LGIS Insurance period 30.06.2026 to 30.06.2027	$ 291,419.30
EFT12554	06/08/2026	Ibrahim Macrae	Reimbursement Power bill (as per contract)	$ 488.10
EFT12555	06/08/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month August 2026	$ 297.00
EFT12556	06/08/2026	Office Of The Auditor General	Fee for the Audit for the Year End 30 June 2026	$ 84,388.00
EFT12557	06/08/2026	Office National Canning Vale	Purchase stationery	$ 1,970.12
EFT12558	06/08/2026	Price Consulting Group	CEO Probationery/Performance Review	$ 9,625.00
EFT12559	06/08/2026	Uniqco (wa) Pty Ltd	Mobile Asset Business Analytics and Support Service-Contract 2026/2027	$ 20,000.00
EFT12560	06/08/2026	Bob Waddell & Associates Pty Ltd	Assistance provided rates services	$ 1,804.00
EFT12561	06/08/2026	William Buck Audit (wa) Pty Ltd	Final Fee for the Audit LRCI Phase 1 for the Year Ended 30.06.2024	$ 3,234.00
EFT12562	18/08/2026	9r Logistics	Purchase parts for (C1947)	$ 285.50
EFT12563	18/08/2026	Collector of Public Monies	Electricity Charges for-Hse 16 WI month 25.02-22.2.04.2026	$ 640.20
EFT12564	18/08/2026	Beacon Equipment	Purchase cut-off machine	$ 2,083.00
EFT12565	18/08/2026	Bunnings Group Limited	Purchase cargo case Fhino	$ 372.05
EFT12566	18/08/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations & Management For June 2026	$ 68,472.45
EFT12567	18/08/2026	Civic Legal	Professional fees: Advice regarding Rating Status of Worker's Accommodation Camp & Other Matters	$ 14,372.19
EFT12569	18/08/2026	Pulu Connect	Service:Fix Data,Corporate LAN,4G Data month July/August 2026	$ 1,650.00
EFT12570	18/08/2026	Ejan Communications	Purchase Icom 5 Watt, VHF Marine Handheld Transceiver	$ 354.20
EFT12571	18/08/2026	Embroidery Plus (Aust)	Purchase uniform	$ 2,932.32
EFT12572	18/08/2026	Focus Networks	LGIS Cyber Insurance Uplift Items	$ 4,577.50
EFT12573	18/08/2026	Freightshop	Freight charges-Uniforms (Embroidery Plus)	$ 1,057.35
EFT12574	18/08/2026	Grace Records Management (aust) P/l	Profesional Services month May/June 2026	$ 10,350.00
EFT12575	18/08/2026	Himac Attachments	Purchase Blade Slasher for (C1872)	$ 604.80
EFT12576	18/08/2026	HSR Southern Cross Pty Ltd	Supply parts for (C1862)	$ 1,400.50
EFT12577	18/08/2026	Japanses Truck And Bus Spares	Purchase Lamp Assy for C1845	$ 385.80
EFT12578	18/08/2026	Local Government Professionals Australia WA	2026-2027 Affiliate Membership for-Aindil Minkom	$ 172.73
EFT12579	18/08/2026	Mo Sparks Electrical	Replace Faulty Light Switch in Bedroom Hse 32 HI	$ 1,160.00
EFT12580	18/08/2026	Official CPM	Rent for-Hse 16,31 and 56 West Island month July & August	$ 9,304.00
EFT12581	18/08/2026	Sweet As Makan	Community Grant Funding for (Home Island Assistance/Coach	$ 2,000.00
EFT12582	18/08/2026	Subco Pty Ltd	Service 1:Shire Office (Building ID AUCKI0007) 100Mbps month	$ 1,000.00
EFT12583	18/08/2026	Island Pharmacy and New	Purchase Havrix Pref Syrng 144OU	$ 413.90
EFT12584	18/08/2026	Toolmart Belmont	Purchase parts for (Mechanical Workshop)	$ 194.25
EFT12585	18/08/2026	Bob Waddell & Associates Pty Ltd	Finance Assistance - Rates	$ 1,760.00
EFT12586	18/08/2026	WA Local Government Association	WALGA Convention 2026 Registration-Elected Members	$ 8,723.00
EFT12587	18/08/2026	Zentner Shipping Pty Ltd	Freight charges Voyage # ASC Lotti AL2603NB month June 2026	$ 71,782.70
EFT12588	19/08/2026	Boc Ltd	Container Service period 28.06.26-28.07.26	$ 82.43
EFT12589	19/08/2026	Cocos Communications And IT Pty Ltd	Provision of Internet & Digital Infrastructure, Operations &	$ 42,541.87
EFT12590	19/08/2026	Cocos Island Co-Operative Society Limited	Supply multi-rider ferry tickets	$ 2,000.00
EFT12591	19/08/2026	Cocos Keeling Island Play Group	Community Funding Program	$ 2,000.00
EFT12592	19/08/2026	Dash Digital	Hosting Caretaker-August 2026	$ 164.00
EFT12593	19/08/2026	Focus Networks	Review IT Questionnaire	$ 176.00
EFT12594	19/08/2026	Fire & Safety Services Co Pty Ltd	Complete Service, Inspection and Maintenance of Fire	$ 1,510.00
EFT12595	19/08/2026	Genesis Equipment Pty Ltd	Purchase Cylinder Assembly	$ 3,188.00
EFT12596	19/08/2026	IT Vision	EOFY & Payday SynergySoft Version Upgrade-May 2026	$ 3,025.00
EFT12597	19/08/2026	ReadyTech User Group WA Inc	User Group Affiliate Membership for 2026-2027	$ 437.50
EFT12598	19/08/2026	Ibrahim Macrae	Reimbursement Water Bill (as per contract)	$ 345.70
EFT12599	19/08/2026	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007) 100Mbps month	$ 1,000.00
EFT12600	25/08/2026	Standards Australia Limited	Subcription Fee period 31.07.2026-30.07.2027 (Modules:AS	$ 1,081.30
EFT12601	31/08/2026	Australian Services Union	Payroll deductions	$ 55.00
EFT12602	31/08/2026	Australian Taxation Office	Payroll deductions	$ 64,360.00
EFT12603	31/08/2026	Shire of Cocos (Keeling) Islands	Disbursement of MVR July 2026	$ 1,205.38

EFT12604	31/08/2026	Cocos (K) Islands Golf Club Inc	Grant Program:(Adopt-A-Spot)	$ 100.00
EFT12605	31/08/2026	Georgie Clunies-ross	Atoll Distributors month August 2026	$ 30.00
EFT12606	31/08/2026	Department of Transport	Disbursement of MVR July 2026	$ 22,781.90
EFT12607	31/08/2026	Embroidery Plus (Aust)	Supply staff Uniform	$ 485.00
EFT12608	31/08/2026	Focus Networks	Provide IT Services for 26/27	$ 10,838.17
EFT12609	31/08/2026	Halsall & Associates	Planning Services (60 Hajidun Lane, WI) period 01.07.2026-	$ 165.00
EFT12610	31/08/2026	Heavy Duty Parts Australia Pty Ltd	Purchase Radiator Assy	$ 2,300.00
EFT12611	31/08/2026	Jones Lang LaSalle Public Sector Valuations Pty Ltd	Valuation Fees	$ 700.00
EFT12612	31/08/2026	LG Best Practices Pty Ltd	Payroll End of Year Services 2025-2026	$ 2,332.00
EFT12613	31/08/2026	Ibrahim Macrae	Power and Internet Bill (as per contract)	$ 646.05
EFT12614	31/08/2026	Ariella Izzara Mazlan	Atoll Distributors month August 2026	$ 50.00
EFT12615	31/08/2026	Shafina Tun Najah Shakirin	Atoll Distributors month August 2026	$ 50.00
EFT12616	31/08/2026	Natalija Vujanic	Atoll Distributors month August 2026	$ 30.00
EFT12617	31/08/2026	Sweet As Makan	Catering for Council Meeting	$ 490.00
EFT12618	31/08/2026	Insurance Commission of Western Australia	Disbursement of MVR July 2026	$ 22,901.62
		Total Eftpos Payment		**$ 921,977.47**
DD12166.1	09/08/2026	AXA Australia	Payroll deductions	$ 3,392.09
DD12166.2	09/08/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	$ 671.18
DD12166.3	09/08/2026	Australian Super	Superannuation contributions	$ 202.56
DD12166.4	09/08/2026	Unisuper	Payroll deductions	$ 1,226.94
DD12166.5	09/08/2026	Aware Super	Superannuation contributions	$ 10,805.49
DD12166.6	09/08/2026	Vision Super	Superannuation contributions	$ 1,311.54
DD12166.7	09/08/2026	Panorama Super	Superannuation contributions	$ 1,375.14
DD12166.8	09/08/2026	Australian Super	Superannuation contributions	$ 1,237.14
DD12166.9	09/08/2026	Rest Superannuation	Superannuation contributions	$ 1,158.44
DD12170.1	14/08/2026	Viva Energy Australia Ltd	Purchased of fuel for month of July 2026	$ 11,647.59
DD12183.1	23/08/2026	AXA Australia	Payroll deductions	$ 3,613.23
DD12183.2	23/08/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	$ 671.49
DD12183.3	23/08/2026	GESB Super	Superannuation contributions	$ 24.00
DD12183.4	23/08/2026	Unisuper	Payroll deductions	$ 1,548.90
DD12183.5	23/08/2026	Aware Super	Superannuation contributions	$ 10,932.93
DD12183.6	23/08/2026	Vision Super	Superannuation contributions	$ 1,311.54
DD12183.7	23/08/2026	Panorama Super	Superannuation contributions	$ 1,375.14
DD12183.8	23/08/2026	Australian Super	Superannuation contributions	$ 1,057.89
DD12183.9	23/08/2026	Rest Superannuation	Superannuation contributions	$ 1,180.55
DD12192.1	27/08/2026	Mastercard	See Attachements	$ 15,334.27
DD12220.1	27/08/2026	Mastercard	See Attachements	$ 3,367.31
DD12166.10	09/08/2026	Australian Super	Superannuation contributions	$ 1,872.07
DD12166.11	09/08/2026	N Champagne SMSF	Superannuation contributions	$ 406.07
DD12166.12	09/08/2026	ANZ Smart Choice Super	Superannuation contributions	$ 350.86
DD12183.10	23/08/2026	Australian Super	Superannuation contributions	$ 2,110.66
DD12183.11	23/08/2026	N Champagne SMSF	Superannuation contributions	$ 402.97
DD12183.12	23/08/2026	ANZ Smart Choice Super	Superannuation contributions	$ 350.86
		Total Direct Debit Payment		**$ 78,938.85**
		Total Transaction for the Month of August 2026		**$ 1,002,855.87**

		Detailed Credit Card Transaction - August 2026	
Date	**Name**	**Description**	**Amount**
Credit Card - Ibrahim Macrae -Manager Governance, Risk and Planning			
25.07.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store- Fuel	$ 786.78
27.07.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 44.66
27.07.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 55.83
27.07.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 15.23
31.07.2026	Qantas Airways	Qantas Airways - Staff Annual Airfare Entitlement-Sally Beattie Semat Badlu	$ 1,490.12
03.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store- Fuel C1915	$ 94.00
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Signa Knight	$ 1,641.22
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Osman Sloan	$ 1,641.22
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Azah Badlu	$ 1,726.92
06.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026- Cr Isa Minkom	$ 1,641.22
06.08.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 45.68
07.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026 - Ibrahim Macrae	$ 1,641.22
07.08.2026	Qantas Airways	Qantas Airways - WALGA Convention 2026 - Matthew Scott	$ 1,641.22
11.08.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 25.38
14.08.2026	Island Pharmacy	Island Pharmacy - Community Development	$ 179.70
17.08.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 55.83
18.08.2026	Qantas Airways	Qantas Airways - Flight Chang Fee for Cr Sign Knight	$ 174.00
21.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store - Small Tools	$ 80.12
23.08.2026	Starlink	Starlink Subscription	$ 467.00
25.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Hardware Store - Small Tools	$ 160.00
26.08.2026	Qantas Airways	Qantas Airways - Staff Annual Airfare Entitlement-Bulka Raptikan	$ 1,726.92
	Total		**$ 15,334.27**
Date	**Name**	**Description**	**Amount**
Credit Card - David Tombs-Manager of Finance and Corporate Service			
27.07.2026	Cocos Island Co-operative Society	Sundry Supplies	$52.75
30.07.2026	Telstra Refund	Telephone	-$18.20
30.07.2026	Australian EV Association	EV Tags	$600.00
31.07.2026	Cocos Keeling Islands Home Island Caus	New Equipment - Inspections	$485.70
4.08.2026	Cocos Keeling Islands Home Island Caus	New Plant - Inspections	$242.85
6.08.2026	Pulu Connect	Telephone and Internet	$50.75
6.08.2026	Telstra Prepaid	Telephone	$44.00
11.08.2026	Cocos Island Co-operative Society	Fuel	$1,071.25
13.08.2026	Cocos Keeling Islands Home Island Caus	New Motor Vehicles - Registration	$113.85
13.08.2026	Cocos Keeling Islands Home Island Caus	New Motor Vehicles - Registration	$227.70
	Total		**$2,870.65**
Date	**Name**	**Description**	**Amount**
Credit Card - Matthew Scott -Chief Executive Officer			
		No Credit Card List for CEO this Month of August 2026	
	Total		**$ -**
Date	**Name**	**Description**	**Amount**
Credit Card - David Basil - Infrastructure Manager			
14.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel	$ 264.80
20.08.2026	Tenderlink Com	Tenderlink Payment for Seawall Project Management Tender	$ 544.50
24.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel & Materials	$ 742.00
24.08.2026	Cocos Island Co-operative Society	Cocos Co-operative Society - Fuel	$ 1,816.01
	Total		**$ 3,367.31**
Total Credit Card Transaction for the Month Ended August 2026			**$ 21,572.23**

Detailed Fuel Card Transactions for July 2026 (Paid in August 2026)						
Date	**Card Number**	**Registration**	**Product**	**Qantity**	**Per Litre**	**Total**
30.07.2026	7034301108997906	C1898	DIESEL	57.74	$ 2.99	$ 172.69
30.07.2026	7034303113549169	N/A	DIESEL	175	$ 2.99	$ 523.41
27.07.2026	7034301108997898	C1897	DIESEL	50.95	$ 2.99	$ 152.39
23.07.2026	7034303113549169	N/A	DIESEL	400.02	$ 2.99	$ 1,196.43
23.07.2026	7034303113549169	N/A	DIESEL	313.93	$ 2.99	$ 938.94
23.07.2026	7034303113549169	N/A	DIESEL	180.01	$ 2.99	$ 538.39
22.07.2026	7034301108997906	C1898	DIESEL	57.91	$ 2.99	$ 173.20
20.07.2026	7034301108997898	C1897	DIESEL	63.62	$ 2.99	$ 190.28
20.07.2026	7034303113549169	N/A	DIESEL	100.03	$ 2.99	$ 299.18
20.07.2026	7034301108997880	C1895	DIESEL	64.6	$ 2.99	$ 193.21
16.07.2026	7034303113549169	N/A	DIESEL	165	$ 2.99	$ 493.50
14.07.2026	7034301108997906	C1898	DIESEL	60.03	$ 2.99	$ 179.55
10.07.2026	7034303113549169	N/A	DIESEL	153	$ 2.99	$ 457.61
08.07.2026	7034301108998433	C1454	DIESEL	57.99	$ 2.99	$ 173.45
08.07.2026	7034303113549169	N/A	DIESEL	260.52	$ 2.99	$ 779.19
08.07.2026	7034303113549169	N/A	DIESEL	333.5	$ 2.99	$ 997.47
08.07.2026	7034303113549169	N/A	DIESEL	520	$ 2.99	$ 1,555.27
07.07.2026	7034301108997898	C1897	DIESEL	54.82	$ 2.99	$ 163.96
07.07.2026	7034303113549169	N/A	DIESEL	150.02	$ 2.99	$ 448.70
06.07.2026	7034301108997906	C1898	DIESEL	63.65	$ 2.99	$ 190.37
04.07.2026	7034303093122078	N/A	DIESEL	60.98	$ 2.99	$ 182.38
02.07.2026	7034303113549169	N/A	DIESEL	101.01	$ 2.99	$ 302.11
01.07.2026	7034303113549169	N/A	DIESEL	450	$ 2.99	$ 1,345.91
Total				**3894.33**	**$ 2.99**	**$ 11,647.59**

10.4 INFRASTRUCTURE

10.4.1 INFRASTRUCTURE MONTHLY REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: David Basil, Manager Infrastructure

AUTHORISER: David Tombs, Manager Finance and Corporate Services

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☐	Executive	*The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
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☒	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

The purpose of this report is to update Council on maintenance and construction activities undertaken in August 2026 by the infrastructure department

BACKGROUND

In August, the maintenance and construction work of the infrastructure department undertook the following activities:

1. **Routine Operations**

(a) Town Maintenance

Regular town maintenance was carried out with street sweeping and raking of leaves from garden beds and the parks areas. The large trees drop a lot of leaves which need be raked regularly and sand on the paved roads need to be swept.



Figure 1: Regular raking of leaves and sweeping of sand off the road in the town centre area was undertaken in August.

The cleaning of the court surface has commenced in June and continued in August (Figure 2). As mentioned in the previous Monthly Update, it is intended to make the tennis courts a multipurpose sports arena to also include a full-size basketball court, hockey pitch and mini soccer field. This will allow for greater utilization of the area.



Figure 2: Cleaning of tennis court surface continued in August 2026. Half the court has now been washed. This will continue in September.

(a) Mowing and Tree Trimming

Tree and brush clearing was undertaken on Home Island in August. Mowing activities included both townships and the parks and gardens of Home and West Islands. Marker pegs for pipe installation continues to hinder mowing of some areas of Sydney Highway.




Figure 3: Mowing was undertaken in various locations on Home and West Islands.

Mowing and brush clearing was done on Direction Island including maintenance of the tracks.




Figure 4: Mowing and maintenance on tracks on Direction Island was done in August.

2. Building & Plumbing Maintenance

The plumber has had orders to inspect and rectify various plumbing issues in August, see below:

- Install new drainage to ablution block at house 30
- Issues reported of cistern not working at House 53 was fixed
- House 90 had leaking hot water unit that was repaired
- Broken shower tap was repaired for House 83
- Repairs to water main connections were done for Houses 35, 1, 58, 78 and Lot 18
- Undertook water lead inspections on houses to various properties that reported high water usage





Figure 5: Plumbing repairs and replacement of hot water units to houses on Home Island.

3. Road Maintenance

Road patching with Cold Mix asphalt continued in August on Sydney Highway for the sealed pavement. Limestone gravel was also used to repair the potholes along the shoulders of the road.

Minor surface grades were commenced on South Rd, however tidal swells resulted in the road becoming inundated with water. Road closures were issues to avoid stranded vehicles and damage to the road.

On Home Island, minor repairs on potholes were undertaken. However, the tidal damage to roads on West Island has delayed the transport of the grader, roller and excavator. This is to occur in October.




Figure 6: Tidal flooding in August delayed minor grading works on South Rd and impacted on transfer of grader, roller and excavator for the road program on Home Island.

4. Waste Services

The Shire completed a non-compliance notice given by the Department of Water and Environmental Regulations (DWER) in June for not covering sludge at the elephant's graveyard on West Island.

There was difficulty in digging the surface with the 3.5t excavator. An extension was therefore sought to cover the sludge with at least 300mm of sand. This has now been done. Our contractor has covered the sludge with at least 300mm of sand.

BEFORE




AFTER





Figure 7: Sludge at the Elephant's Graveyard on West Island has been covered.

An extension was sought for a non-conformance to clean up oil drum area at the West Island transfer station was sought to Friday 9th October 2026. Staff encountered breathing difficulty when transferring oil from old, rusted drums into ICBU container. There are paint tins and possibly other chemical drums in this area. Staff were directed to stop work, and the safe clean-up of the oils and paints is being reviewed.





Figure 7: Staff encountered difficulty breathing when cleaning up mixed oil and paint drums gave off fumes.

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

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

Strategy

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

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	Projects exceed budget allocation	Moderate
Reputation	Reputation	Projects not delivered to the required standard	Moderate
Compliance	Compliance	Non-compliant with regulations and codes	Low

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The Shire is managing maintenance activities to deliver acceptable services to the community. Four out of five non-conformance notices received from DWER has been successfully closed. One notice remains as works were stopped due to fumes affecting staff undertaking the clean-up. An extension has been sought to 9 October 2026 which had been granted by DWER.

OFFICER RECOMMENDATION – ITEM NO 10.4.1

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

RESOLUTION - ITEM NO 10.4.1 OCM/26/011

MOVED: CR T LACY **SECONDED: CR A YOUNG**

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

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT COORDINATOR REPORT - AUGUST 2026

FILE NUMBER:

AUTHOR: Aindil Minkom, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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☒	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

The purpose of this report is to provide Council an update on activities conducted in August/September.

BACKGROUND

Community Development Coordinator

Health Awareness- Diabetes & Diet

IOTHS is delivering a four-month health awareness campaign on sugary drinks, titled *Think before you drink*. The campaign responds to health service concerns about weight gain, obesity, diabetes and tooth decay in the CI and CKI communities.

IOTHS will continue using existing communication channels, including health promotion boards in reception areas, Facebook, Atoll, Islander and clinical education. However, the IOTHS is also seeking new ways to engage the community in promoting healthier diet.

As part of the campaign, Sung Lee RN approached the Community Development Team to explore opportunities to work with CIYC and share the message with the broader community. This led to an interactive session where Sung presented information on healthy eating, weight management and managing sugar cravings. CIYC participants also took part in clinical glucose testing, demonstrating how sugar, stress, exercise and sedentary activities can affect glucose levels.

The session was held on Thursday 8 September and was attended by nearly 50 community members.\

R U OK? Day

RUOK Day was held at the HI Foreshore on 12 September. The event was opened by the Community Development Coordinator, followed by remarks from Shire President Cr Isa Minkom, who highlighted the importance of keeping the conversations going and regularly checking in with family and work colleagues in today's technology-driven society.

Sung Lee RN then delivered an energetic and interactive presentation, *Happy Exercise, Happy Mind*, which encouraged active participation from attendees.

Following the speeches and presentation, attendees enjoyed a live band, games and activities. The Community Development Team also hosted Community Markets in place of the Twilight Market scheduled for Wednesday 9 September, with nine stalls participating.

As ISHAR (Women's Health and Wellbeing) was visiting the same weekend, the Community Development Team coordinated one of its sessions at the foreshore, providing another opportunity to increase community participation and engagement.

Overall attendance was strong, with more than 100 community members participating. The event was well received, and community feedback was positive.

CITS-Art, Activities in Regional Communities

Following the recent announcement of the Indian Ocean Territories Arts Activities in Regional Communities grant program (IOT AARC), CITS, in partnership with SOCKI, facilitated grant workshops on 31 August and 2 September. The sessions provided an overview of the IOT AARC grant program, shared examples of previously funded projects, and gave community members an opportunity to ask questions and clarify the program objectives.

The first session focused on general grant information.

The second session outlined how to prepare a strong application.

A total of seven people attended the sessions, which participants found helpful. Applications for this grant round close on 1 October 2026.

In response to this announcement SOCKI is looking in applying for intergenerational cultural project. SOCKI is partnering with the Sukak Duka Seniors Group to apply for a program that will support the sharing of Cocos Malay cultural music and dance between seniors and younger generations. The proposed activities include fiddles, drumming and dance. The group is also identifying a suitable event to work towards as an incentive, preferably a festival that aligns with Cocos Malay culture and is expected to be held in the first half of 2028. It's envisaged to also have a performance on Christmas Island during the Territory Week.

IOT RDO

Esky Library- Carolin Buncle met with Community Development Coordinator to discuss opportunities for the Esky Library to be implemented on Cocos Islands as it was successfully done on Christmas Islands. Heidi Tait from Tangaroa Blue started the Esky Library initiative on Christmas Island and is working with SOCKI to provide this initiative for the Cocos community.

The initiative encourages community members to move away from utilising Styrofoam boxes as means to pack and send fruit, vegetables and frozen goods to the IOTs. The Esky Library will allow community members to reuse Eskies provided on-island and in Perth to be utilised on a 'borrowed' arrangements.

The Esky Library initiative encourages and assists our community in minimising and ultimately eliminate the use of Styrofoam boxes when sending goods to the Islands. These Styrofoam boxes pose a risk to our already delicate environment, and it is currently one of the more challenging waste products our Shire is required to manage.

CKI Information Shelters- The Cocos (Keeling) Islands Tourism Association (CKITA) previously submitted a proposal to the Shire for a Home Island information shelter to provide visitors with accessible information and wayfinding outside Visitor Centre hours. The Indian Ocean Territories Regional Development Organisation (IOT RDO) has since supported the project, creating an opportunity to expand the proposal to include shelters on both Home Island and West Island.

The shelters would provide permanent, accessible information points for visitors arriving on and exploring the islands, particularly outside Visitor Centre hours. They would also showcase local businesses, attractions, cultural sites and community facilities, while sharing key visitor information and responsible tourism messages.

A report to Council will be provided for considerations once proposals reach confirmation.

Youth and Recreation Officer

Activities Delivered

- Sports Coach (30th August – 4th September) - Visiting Athletics Coach Kylie Wheeler was very popular especially ahead of the School Carnival mid-September.
- ISHAR - A community Social Night was held at the Cyclone Shelter to support Women's Health and Wellbeing. This event provides a forum for women to have meaningful conversation on matters affecting women and families. They also ran a separate session with Playgroup to provide support to mums with yang bubs.
- CIYC – The Community Development Team continues to meet regularly with CIYC. The Youth Centre will be available for use once it is fully equipped and safe.
- Market Day – The R U OK? Day event was a success, with nine local stallholders participating. Attendees enjoyed games and activities for all ages, along with a live band performance by CIYC under Huz's lead.

Upcoming Priorities

- Planning continues for the Term 3 school holiday program, with a range of new and engaging activities for children to enjoy.
- The team is planning a Twilight Market for late September or early October and is considering aligning it with the Wayang Kulit puppet show project launch.

Community Development Officer – Culture and Heritage

Projects:

Wayang Kulit

- The Community Development team will be meeting with Cultural Infusion to confirm the details of the performers visit to the Cocos Islands.
    - The performers will engage with the community through providing some school holiday program activities alongside Youth and Rec Officer, Anita Mocksen
    - We are planning for a community performance, likely on Wednesday night 7th October. We hope to create a larger event around this activity, involving the local market stalls, and some local entertainment (band, seniors). Once we confirm requirements with Cultural Infusion, we will confirm additional aspects.
- Niamh will be travelling to Christmas Island when the performers are there, so can assist with their travel to Cocos Island.

Cerita Seni Pulu Cocos // Cocos Art Stories

As you would be aware from previous Culture and Heritage updates, the Shire of Cocos (Keeling) Islands has been successful in receiving funding for our Art and Textiles project – Cerita Seni Pulu Cocos // Cocos Art Stories.

Creative Australia's Arts Projects for Organisations funding round has provided $96,763.45 towards the project. This funding will mainly cover the travel, accommodation, artist fees and facilitation costs for the artists who will be coming to the Islands to deliver the project with the community.

The grant funding is made up as follows:

Item	Amount	Description
Artist salaries, wages and fees	$73,118.45	Fees for six artists based on NAVA rates.
Travel and accommodation costs	$23,195.00	Flights, accommodation, travel fees and related costs.
Administration costs	$450.00	Administration and venue hire costs.
Total	**$96,763.45**	

As part of the funding application, the project partners are also expected to contribute in-kind support to demonstrate local support for the project.

The budget was set up so that the grant funding covers the costs associated with the artists coming to Cocos, while the Shire's contribution is mainly towards materials and tools that will stay on the Islands and be available for community use after the project finishes.

Some of the contributions identified in the application include:

- Shire contribution of approximately $14,783.57 for materials, tools and estimated freight costs for the community workshops.

- School contribution of approximately $8,167.76 towards school-based workshops, materials, tools and freight.
- Approximately $40,000 in staff time for planning and delivering the project.
- $6,200 for workshop space provided by the Shire as an in-kind contribution.
- Approximately $5,680 for work associated with garments being made by community seniors, although this is still being worked through.
- $889 in sewing consumables to support the IOGTA Sewing Program's involvement.

There have already been some issues with freight delays, which may result in some costs being higher than originally anticipated.

We have been working with 9R Logistics to get the materials and equipment to the Islands as efficiently as possible. Where we can, we are trying to use sea freight to keep costs down. However, items needed for the earlier workshops may need to be prioritised due to the current Freightshop backlog and uncertainty around further delays.

The Shire will continue to manage the purchase and freight of the required materials. Where it makes sense, some items may also be brought over by individuals travelling to the Islands to avoid additional freight costs. These purchases will be agreed beforehand and invoiced back to the Shire.

Additional baggage costs for the artists have not been fully accounted for at this stage. We will encourage artists to remain within their baggage allowance, but there may be some additional costs if this is not possible.

There are also some challenges with sourcing particular materials, as there are limited suppliers able to provide the specialised items required for the project. The artists have nominated preferred suppliers based on their experience and the quality and suitability of the materials required.

The approach to the community seniors' garment component is also still being worked through. When the application was prepared, the intention was to commission a set of garments from the seniors. However, with the number of weddings currently taking place in the community, this may not be practical. We are therefore looking at other options, including documenting the making of an existing outfit and potentially loaning a garment for the final exhibition.

I have provided this information to Council so that Councillors are aware of the project funding, the Shire's contribution and some of the issues we are currently working through.

We will continue to monitor the costs, particularly freight, and manage the project within the available funding and the Shire's requirements.

Project contacts:

- Aindil Minkom – Community Development Coordinator
- Niamh Swingler – Project Lead / Community Development Officer – Culture and Heritage

POLICY AND LEGISLATION IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are sufficient funds in the current budget for allocation for these items.

STRATEGIC IMPLICATIONS

Theme

C Cultural

S Social

Goal

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

S1 To provide services for the physical and mental health and wellbeing of our community.

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

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

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

Strategy

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

C2.2 Encourage development of new events that have opportunities for both island communities to attend e.g. WI and HI yacht clubs co-hosting a catamaran competition

S1.1 Coordinate 'RUOK Day' and explore other physical and mental health awareness building initiatives (e.g. "Movember", National Diabetes week)

S2.3 Work with community groups to overcome barriers in accessing grant funding, discuss options and provide appropriate assistance (if possible)

S3.2 Identify agencies (Government, NFP etc). with existing community youth programs and advocate and support suitable programs to consider local implementation

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

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

S4.1 Support major festive events e.g. New Years Eve, Hari Raya, Christmas, Act of Self-Determination Day

S4.2 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation. Annual community event supporting integration and inter-island participation include – Australia Day, Act of Self Determination Day, RU Ok Day.

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

For Council's information and update purpose only and does not require a decision of Council.

OFFICER RECOMMENDATION – ITEM NO 10.5.1

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR AUGUST/SEPTEMBER 2026.

RESOLUTION - ITEM NO 10.5.1 OCM/26/012

MOVED: CR T LACY **SECONDED: CR A YOUNG**

THAT COUNCIL, BY SIMPLE MAJORITY, NOTES AND RECEIVES THE COMMUNITY DEVELOPMENT COORDINATOR'S REPORT FOR AUGUST/SEPTEMBER 2026.

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

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

Nil

15.2 TRUSTS LEASES

15.2.1 SURRENDER OF LEASE AND NEW LEASE APPLICATION - WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA

FILE NUMBER:

AUTHOR: Suzie Bulka, Leasing and Policy Development Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser -

ISLAND: Home Island

ATTACHMENTS: 15.2.1.1 - Assignment of Lease Request - Part Lot 45 HI LIA Work Shed 2
15.2.1.2 - New Lease Request from MLofty
15.2.1.3 - Email from MLofty RE New Lease Request

AUTHORITY/DISCRETION

Definition

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☐	Information	*Includes items provides to Council for information purposes only that do not require a decision of Council (i.e. – for noting).*

REPORT PURPOSE

The purpose of this report is to seek Council's consideration of the request from Fadulah Balmut to surrender the existing lease for Work Shed 2, Part Lot 45 Home Island, Light Industrial Area, and to consider a new lease application from Mutalif Lofty for the same premises.

BACKGROUND

The lease for Work Shed 2, Part Lot 45 Home Island, Light Industrial Area was originally entered into in

2022 and has subsequently been assigned on two occasions.

On 23 April 2025, Council resolved to approve the assignment of the lease to Fadulah Balmut, trading as Fiddz Island Fabrication.

Fadulah has since advised the Shire that his business circumstances and future requirements have changed and, as a result, he has requested to surrender the existing lease.

Fadulah has also advised the Shire that Mutalif Lofty is interested in leasing the work shed.

COMMENT

Mutalif Lofty has subsequently approached the Shire to express his interest in leasing work shed 2, as outlined in Attachment 15.2.1.2.

Mutalif operates a local mechanical business on Home Island under the name Lobo's Mechanic. The business provides a range of mechanical services that are regularly required by residents, local businesses and organisations.

Mutalif has advised that his current work area is limited and is not suitable for carrying out his day-to-day business activities effectively. Securing a dedicated work shed would provide the business with more appropriate working space and allow it to better manage the current and increasing demand for mechanical services within the community.

Mutalif has requested a lease term of two (2) years, with a further option of one (1) year.

The proposed arrangement would be subject to the Shire completing the required surrender process for the existing lease and complying with the relevant legislative requirements for the disposal of property by way of lease.

POLICY AND LEGISLATION IMPLICATIONS

The following legislation is relevant to the proposed lease:

- *Section 3.58 of the Local Government Act 1995 (WA) (CKI); and*
- *Local Government (Functions and General) Regulations 1996.*

The proposed lease will be progressed in accordance with the applicable legislative requirements and the Shire's relevant policies and procedures.

FINANCIAL IMPLICATIONS

The proposed lease would continue to provide the Shire with an ongoing source of rental income. The financial arrangements are expected to include:

- an annual lease payment;
- an annual Consumer Price Index (CPI) adjustment;
- a market review at the commencement of any further lease term; and
- a one-off lease preparation fee of $275.00.

The final annual rental amount will be determined prior to execution of the lease, having regard to relevant market considerations.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Reputation	Delays in resolving the lease arrangements may create uncertainty for the existing and proposed lessees and other relevant stakeholders.	Moderate (8)	Progress the matter as efficiently as possible while ensuring all legislative and procedural requirements are met.
Service Interruption	Without suitable premises, the availability of mechanical services on Home Island may be affected, particularly given the demand for these services within the community.	Moderate (6)	Progress the lease process in a timely manner while ensuring the required approvals and compliance requirements are met.
Compliance	The lease and surrender process may not comply with the relevant legislative or procedural requirements.	Low (3)	Ensure the process is undertaken in accordance with the applicable legislation, policies and procedures.
Property Use	The leased premises may be used for purposes that are not consistent with the approved use of the property.	Low (3)	Include appropriate conditions in the lease and undertake periodic property inspections.

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

As Trustee of the 1979 Land Trust, Council is required to consider the interests and welfare of the Kampong residents when making decisions relating to the use of the Trust land.

The surrender of the existing lease will allow the Shire to consider a new lease arrangement for Work Shed 2. Mutalif Lofty's proposed use of the premises would support the continued provision of mechanical services on Home Island, which are used by local residents, businesses and organisations.

It is therefore recommended that Council support the surrender of the existing lease held by Fadulah Balmut, subject to the relevant conditions being met, and support progressing the proposed lease to Mutalif Lofty in accordance with the requirements of section 3.58 of the *Local Government Act 1995 (WA) (CKI)*.

OFFICER RECOMMENDATION – ITEM NO 15.2.1

THAT COUNCIL, BY SIMPLE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED:

1. RESOLVES TO APPROVE THE SURRENDER OF THE EXISTING LEASE HELD BY FADULA BALMUT FOR WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA, SUBJECT TO:
   A. ALL OUTSTANDING FEES, CHARGES AND OTHER MONIES OWING UNDER THE EXISTING LEASE BEING PAID IN FULL PRIOR TO EXECUTION OF THE DEED OF SURRENDER;
   B. AN EXIT INSPECTION OF THE PREMISES BEING COMPLETED AND ANY REQUIRED REMEDIAL WORKS BEING IDENTIFIED AND ADDRESSED;
   C. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO ENTER INTO THE DEED OF SURRENDER ONCE THE REQUIREMENTS OF CLAUSES 1(A) AND 1(B) HAVE BEEN SATISFIED; AND
   D. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE DEED OF SURRENDER.
2. AUTHORISES THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, TO GIVE LOCAL PUBLIC NOTICE OF COUNCIL'S INTENTION TO DISPOSE OF PROPERTY BY WAY OF LEASE FOR WORK SHED 2, PART LOT 45

HOME ISLAND, LIGHT INDUSTRIAL AREA, TO MUTALIF LOFTY AND INVITE PUBLIC SUBMISSIONS.

3. NOTES THAT THE PROPOSED LEASE IS INTENDED TO INCLUDE THE FOLLOWING KEY CONDITIONS:
   I) A LEASE TERM OF TWO (2) YEARS, WITH A FURTHER OPTION PERIOD OF ONE (1) YEAR;
   II) AN ANNUAL LEASE PAYMENT TO BE DETERMINED PRIOR TO EXECUTION OF THE LEASE, HAVING REGARD TO RELEVANT MARKET CONSIDERATIONS;
   III) AN ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW;
   IV) A MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM; AND
   V) A ONE-OFF LEASE PREPARATION FEE OF $275.00.
4. AUTHORISES THE CHIEF EXECUTIVE OFFICER, FOLLOWING COMPLETION OF THE PUBLIC NOTICE PERIOD AND PROVIDED NO SUBMISSIONS ARE RECEIVED, TO ENTER INTO THE LEASE WITH MUTALIF LOFTY AND FINALISE THE DETAILED TERMS AND CONDITIONS OF THE LEASE, PROVIDED THOSE TERMS ARE SUBSTANTIALLY CONSISTENT WITH THE KEY CONDITIONS OUTLINED IN THIS REPORT.
5. RESOLVES THAT, SHOULD SUBMISSIONS BE RECEIVED DURING THE PUBLIC NOTICE PERIOD, THE MATTER BE REFERRED BACK TO COUNCIL FOR CONSIDERATION.
6. RESOLVES THAT, SHOULD THE PREFERRED APPLICANT WITHDRAW FROM THE PROPOSED LEASE PRIOR TO EXECUTION OF THE LEASE AGREEMENT, THE CHIEF EXECUTIVE OFFICER BE AUTHORISED TO NEGOTIATE WITH ANOTHER SUITABLE APPLICANT FROM THE EXPRESSION OF INTEREST PROCESS OR DISCONTINUE THE PROPOSED DISPOSAL AND REPORT THE MATTER BACK TO COUNCIL.
7. AUTHORISES THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT.

RESOLUTION - ITEM NO 15.2.1 OCM/26/013

MOVED: CR T LACY SECONDED: CR A YOUNG

THAT COUNCIL, BY SIMPLE MAJORITY, ACTING IN ITS CAPACITY AS TRUSTEE OF THE 1979 LAND TRUST DEED:

1. RESOLVES TO APPROVE THE SURRENDER OF THE EXISTING LEASE HELD BY FADULA BALMUT FOR WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA, SUBJECT TO:

A. ALL OUTSTANDING FEES, CHARGES AND OTHER MONIES OWING UNDER THE EXISTING LEASE BEING PAID IN FULL PRIOR TO EXECUTION OF THE DEED OF SURRENDER;

B. AN EXIT INSPECTION OF THE PREMISES BEING COMPLETED AND ANY REQUIRED REMEDIAL WORKS BEING IDENTIFIED AND ADDRESSED;

C. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO ENTER INTO THE DEED OF SURRENDER ONCE THE REQUIREMENTS OF CLAUSES 1(A) AND 1(B) HAVE BEEN SATISFIED; AND

D. THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT BEING AUTHORISED TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE

DEED OF SURRENDER.

2. **AUTHORISES THE CHIEF EXECUTIVE OFFICER, PURSUANT TO SECTION 3.58 OF THE *LOCAL GOVERNMENT ACT 1995 (WA) (CKI)*, TO GIVE LOCAL PUBLIC NOTICE OF COUNCIL'S INTENTION TO DISPOSE OF PROPERTY BY WAY OF LEASE FOR WORK SHED 2, PART LOT 45 HOME ISLAND, LIGHT INDUSTRIAL AREA, TO MUTALIF LOFTY AND INVITE PUBLIC SUBMISSIONS.**
3. **NOTES THAT THE PROPOSED LEASE IS INTENDED TO INCLUDE THE FOLLOWING KEY CONDITIONS:**
   - I) **A LEASE TERM OF TWO (2) YEARS, WITH A FURTHER OPTION PERIOD OF ONE (1) YEAR;**
   - II) **AN ANNUAL LEASE PAYMENT TO BE DETERMINED PRIOR TO EXECUTION OF THE LEASE, HAVING REGARD TO RELEVANT MARKET CONSIDERATIONS;**
   - III) **AN ANNUAL CONSUMER PRICE INDEX (CPI) REVIEW;**
   - IV) **A MARKET REVIEW AT THE COMMENCEMENT OF ANY FURTHER LEASE TERM; AND**
   - V) **A ONE-OFF LEASE PREPARATION FEE OF $275.00.**
4. **AUTHORISES THE CHIEF EXECUTIVE OFFICER, FOLLOWING COMPLETION OF THE PUBLIC NOTICE PERIOD AND PROVIDED NO SUBMISSIONS ARE RECEIVED, TO ENTER INTO THE LEASE WITH MUTALIF LOFTY AND FINALISE THE DETAILED TERMS AND CONDITIONS OF THE LEASE, PROVIDED THOSE TERMS ARE SUBSTANTIALLY CONSISTENT WITH THE KEY CONDITIONS OUTLINED IN THIS REPORT.**
5. **RESOLVES THAT, SHOULD SUBMISSIONS BE RECEIVED DURING THE PUBLIC NOTICE PERIOD, THE MATTER BE REFERRED BACK TO COUNCIL FOR CONSIDERATION.**
6. **RESOLVES THAT, SHOULD THE PREFERRED APPLICANT WITHDRAW FROM THE PROPOSED LEASE PRIOR TO EXECUTION OF THE LEASE AGREEMENT, THE CHIEF EXECUTIVE OFFICER BE AUTHORISED TO NEGOTIATE WITH ANOTHER SUITABLE APPLICANT FROM THE EXPRESSION OF INTEREST PROCESS OR DISCONTINUE THE PROPOSED DISPOSAL AND REPORT THE MATTER BACK TO COUNCIL.**
7. **AUTHORISES THE CHIEF EXECUTIVE OFFICER AND SHIRE PRESIDENT TO SIGN AND AFFIX THE COMMON SEAL OF THE SHIRE OF COCOS (KEELING) ISLANDS TO THE LEASE AGREEMENT.**

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

FOR: CRS ISA MINKOM, AYESHA YOUNG, SIGNA KNIGHT AND TONY LACY

AGAINST: NIL

FIDDZ ISLAND FABRICATION

30 July 2026

Matthew Scott
PO Box 1094 Home Island
Cocos (Keeling) Islands WA 6799

Dear Matthew,

I am writing to formally request an assignment of lease for the commercial lease Shed 2 at Part Lot 45 HI LIA to Mutalif Lofty trading under the business Lobo's Mechanic, subject to Council approval.

I have made this difficult decision as I don't have a requirement to utilise this space. My responsibilities at work and with a young family has reduced my time significantly in operating my business and therefore I am not maximising the potential use of the facility.

The proposed assignee Mutalif Lofty currently have no suitable work space to carry out his mechanical work. With an increase of demand for his services he is finding it difficult to assist the community and businesses. Mutalif has expressed their willingness to assume all obligations under the lease and continue to comply with the terms and conditions from the effective date of the assignment.

I kindly that you consider this application and advise of any further information or document to facilitate this request.

I can be contacted via this email if you have any further queries.

Yours sincerely,

Aidil Fadulah Balmut

08 9162 7734 fiddzislandfabrication@gmail.com

LOBOS MECHANICS
COCOS (K) ISLANDS

ABN: 86225513364
House 35 Home Island
Cocos (Keeling) Islands, WA 6799

Matthew Scott
Chief Executive Office
Shire of Cocos (Keeling) Islands
WA 6799

Dear Matthew,

Please accept my correspondence in relation to the assignment of lease request for Part Lot 45 Home Island Light Industrial Area Shed number 2.

I am the owner of a mechanical business on home island trading under Lobo's Mechanic. I specialise in many mechanical work including but not limited to the following:

- underbody treatment on buggies/mule, quad.
- servicing for quad, buggies/mule,
- repair work
- welding

My current working space is very limited and we are unable to accept and provide the necessary mechanical assistance to the local community.

The approval of this assignment of lease will allow us to expand our business opportunities and meet the existing increasing demand of service for the local community, local businesses and Department organisation. With this limited service available on Home Island our community will have better access, and their vehicles will receive appropriate service and maintenance.

I am available on 9162 7535 if you wish to discuss further or via email at mutalif.lofty96@hotmail.com.

Yours sincerely,

Mutalif Lofty

Abdul Mutalif Lofty

17.08.26

From: Mutalif Lofty <[redacted]
Sent: Monday, 7 September 2026 1:03 PM
To: Suzie Bulka <[redacted]
Subject: Shed 2

Hi Suzie,

Further to our request to lease Part Lot 45 Home Island Shed 2, we are requesting and propose a lease term of 2 years with a 1 year option.

Thank you for your consideration, if you need anything further please let me know.

Regards
Mutalif
Get Outlook for iOS

Expression of Interest to Lease

Tenancy 8 - Cafe. Cocos (Keeling) Islands

(Insert Tenancy details and address)

("the Premises") Part Lot 225 & 227 Home Island, Community Resource Centre.

To: The Shire of Cocos (Keeling) Islands
PO Box 1094
COCOS (KEELING) ISLANDS WA 6799

By email: _____

("the Shire")

Recitals

A. The Shire is the Proprietor of the Land.

B. The Land is held on trust by the Shire pursuant to a Deed dated 18th September 1984 between the Commonwealth of Australia and the Shire of Cocos (Keeling) Islands.

C. The Party set out in Item 1 of the Particulars **("the Tenant")** hereby provides to the Shire this Expression of Interest to lease from the premises described in Item 3**Error! Reference source not found.** of the Particulars **("the Premises")** the Shire:

1. on the terms and conditions set out in the Particulars; and
2. subject to the Special Clauses set out in Item 13 of the Particulars.

D. The Tenant wishes to occupy and trade from the Premises with the usage specified in Item 4(a) of Particulars **("the Permitted Use")**.

E. If the Expression of Interest meets the Shire's current eligibility criteria then it will progress the matter with the aim of leasing the Premises to the Tenant.

Particulars

Item 1 **Details of Tenant**

Tenant Name: Osman Macrae

ACN/ABN: [redacted]

Name of Trust:

Note: that if the Tenant is a trustee the Tenant must deliver to the Shire with this Expression of Interest copies of all fully executed and stamped documentation constituting the relevant trust

Address: [redacted]

Telephone number:

Email Address: [redacted]

Item 2	Details of Guarantor Guarantor Name: Aznie Osman Address: [redacted] Telephone number: Email Address: [redacted]
Item 3	(a) Land and Address (b) Premises Tenancy Number ** of the Building having an area of approximately *** square metres or thereabouts. The whole of the Land and any Building situated thereon.
Item 4	(a) Permitted Use (b) Trading Name Kampong Kafe
Item 5	Community Benefit and Supporting Information In Annexure "A" provide: (i) an evidence-based response to demonstrate how the proposed service or activity will address the purpose of the 1979 Land Trust, 1984 Land Trust or where the property does not belong to either of the Land Trusts, Community Benefit generally including: • Evidence of demand for the service or activity • Evidence that the proposed service or activity will effectively address the identified community need and is not duplicating an existing service or activity • Evidence of consultation with other organisations/agencies and/or the broader community to identify opportunities for collaboration • An implementation plan to demonstrate how the service or activity will become established and become sustainable (ii) A response to each issue and query set out in Annexure "A" along with any supporting documentation.
Item 6	Retail Shops Act Applicable to this Expression of Interest No OR Yes (Tenant to confirm) In the event that the Premises is "a retail shop" under the *Commercial*

Suzie Bulka

From: Osman Macrae [redacted]
Sent: Monday, 19 October 2026 10:28 AM
To: Suzie Bulka
Subject: Re: Kampong Kafe

Hi,

Please see below.

1. Retail Shops Act

Status: To be confirmed with the Shire

The proposed business will prepare and sell food and takeaway meals. The applicant requests confirmation from the Shire as to whether the premises and proposed business fall within the Commercial Tenancy (Retail Shops) Agreements Act 1985 (WA).

2. Lease Term

Proposed term: To be negotiated and confirmed with the Shire.

The applicant requests consideration of a suitable lease term that provides sufficient security to establish and operate the food and takeaway business.

3. Further Term(s)

Status: To be negotiated.

Any option to renew or further lease term is to be discussed and agreed with the Shire.

4. Commencement Date

Status: To be confirmed following agreement on the handover date and preparation requirements.

5. Handover Date

Proposed date: To be negotiated with the Shire.

The applicant requests sufficient notice of handover to organise equipment, supplies, approvals and the preparation of the premises.

6. Fit-out Period

Proposed period: To be negotiated with the Shire.

A reasonable fit-out period is requested to allow the applicant to prepare the kitchen and food preparation areas, install any approved equipment, and complete the necessary food safety and operational requirements before commencing business.

7. Rent

Proposed annual rent: To be negotiated with the Shire.

The applicant requests confirmation of the annual rent, GST treatment, payment arrangements and any applicable concessions or initial fit-out arrangements.

8. Rent Reviews

The applicant acknowledges that rent reviews may apply under the lease.

The review dates and methods, including CPI and market reviews, are to be confirmed and agreed in the final lease documents, subject to applicable legislation.

9. Operating Expenses and Other Costs

The applicant requests a breakdown of the operating expenses and other costs payable under the proposed lease, including:

- Council rates and applicable taxes.
- Building insurance and other applicable insurance costs.
- Maintenance and repairs.
- Waste collection and disposal.
- Electricity and water consumption.
- Other applicable utility, service and administration charges.

The allocation of these costs is to be confirmed in the lease documents.

10. Bank Guarantee or Security Deposit

Amount: To be negotiated and confirmed with the Shire.

The applicant requests written confirmation of the security amount, acceptable form of security and payment deadline before entering into the lease.

11. Tenant's Works

Date for submission of plans: To be confirmed with the Shire.

Any proposed fit-out, kitchen equipment installation, plumbing, electrical work, ventilation or other alterations will be submitted to the Shire for approval before work commences, where required.

Suzie Bulka

From: Osman Macrae [redacted]
Sent: Monday, 19 October 2026 8:02 AM
To: Suzie Bulka
Subject: Re: Kampong Kafe

ANNEXURE A – COMMUNITY BENEFIT AND SUPPORTING INFORMATION

Applicant / Organisation: Osman Macrae
Proposed Property: Home Island Cocos Islands WA 6799
Applicant Contact: [redacted]

1. Strategic Documents

The organisation aims to operate in a manner that supports the Shire of Cocos (Keeling) Islands' strategic priorities, community development objectives and long-term vision.

The proposed use of the property will seek to provide benefits to local residents, encourage community participation, support local economic opportunities and contribute positively to the social and cultural life of the Cocos (Keeling) Islands.

Strategic documents referred to:

- Shire of Cocos (Keeling) Islands Strategic Community Plan.
- Shire of Cocos (Keeling) Islands Corporate Business Plan.
- Relevant local planning policies and community development strategies.
- The organisation's own business plan, operational plan or strategic plan.

Supporting documents will be provided where available.

2. Membership, Participant Numbers and Projections

The organisation intends to encourage participation from residents of both Home Island and West Island, as well as other members of the local community where appropriate.

Participation will be promoted through community engagement, local networks, social media and collaboration with relevant community groups.

Current membership or participant numbers will be documented, together with information about participants' residential locations and participation rates.

Over the proposed lease period, the organisation aims to maintain and gradually increase participation, subject to demand, available resources and the capacity of the premises.

Farzian Zainal

Administrator of Christmas Island
Administrator of the Cocos (Keeling) Islands

Community Bulletin

2027 Public Holidays, Cocos (Keeling) Islands

Number: A15/2026 **Date:** 24 July 2026

The following public and bank holidays will be observed on the Cocos (Keeling) Islands during 2027:

New Year's Day	Friday, 1 January 2027
Australia Day	Tuesday, 26 January 2027
Hari Raya Puasa	Tuesday, 9 March 2027*
Good Friday	Friday, 26 March 2027
Easter Monday	Monday, 29 March 2027
Act of Self Determination Day	Tuesday, 6 April 2027
ANZAC Day	Monday, 26 April 2027 (in lieu of Sunday, 25 April 2027)
Hari Raya Haji	Monday, 17 May 2027*
King's Birthday	Monday, 7 June 2027
Hari Maulaud Nabi	Monday, 16 August 2027* (in lieu of Sunday 15 August 2027*)
Christmas Day	Monday, 27 December 2027 (in lieu of Saturday 25 December 2027)
Boxing Day	Tuesday, 28 December 2027 (in lieu of Sunday, 26 December 2027)

**Dates subject to change: The Islamic calendar is based on lunar observation. Although it is possible to estimate with a reasonable degree of accuracy the lunar calendar in advance, the dates will be subject to the sighting of the new moon. The above dates may vary by one or two days.*

Farzian Zainal
Administrator
Territories of Christmas Island and the Cocos (Keeling) Islands

PO Box 868, Christmas Island INDIAN OCEAN 6798
Telephone: +61 8 9164 7959 • Email: IOTAdministrator@infrastructure.gov.au

Shire of Cocos Keeling Islands

ORDINARY MEETING OF COUNCIL 2027

Time	Date	Venue
1:00 pm	Wednesday, 24 February 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 31 March 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 28 April 2027	CRC Meeting Room, West Island
4:00 pm	Wednesday, 26 May 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 30 June 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 28 July 2027	CRC Meeting Room, West Island
4:00 pm	Wednesday, 25 August 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 29 September 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 27 October 2027	CRC Meeting Room, West Island
4:00 pm	Wednesday, 24 November 2027	Council Chambers, Home Island
4:00 pm	Wednesday, 15 December 2027	Council Chambers, Home Island

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 SEPTEMBER 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 SEPTEMBER 2026

	Note	Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		534,131	534,131	**524,067**	(10,064)	(1.88%)	
Rates excluding general rates		31,720	31,720	**31,720**	0	0.00%	
Grants, subsidies and contributions		6,329,249	3,450,709	**3,476,785**	26,076	0.76%	
Fees and charges		768,796	417,180	**353,347**	(63,833)	(15.30%)	▼
Interest revenue		420,000	55,248	**840**	(54,408)	(98.48%)	▼
Other revenue		5,528,000	6,996	**35,016**	28,020	400.51%	
		13,611,896	**4,495,984**	**4,421,775**	**(74,209)**	(1.65%)	
Expenditure from operating activities							
Employee costs		(5,059,068)	(1,307,071)	**(1,126,518)**	180,553	13.81%	▲
Materials and contracts		(3,596,092)	(868,116)	**(386,984)**	481,132	55.42%	▲
Utility charges		(289,787)	(72,426)	**(46,566)**	25,860	35.71%	
Depreciation		(1,965,875)	(491,397)	**(2,703)**	488,694	99.45%	▲
Finance costs		(500)	(123)	**0**	123	100.00%	
Insurance		(190,324)	(95,035)	**(96,352)**	(1,317)	(1.39%)	
Other expenditure		(1,301,021)	(37,326)	**(69,306)**	(31,980)	(85.68%)	
		(12,402,667)	**(2,871,494)**	**(1,728,429)**	**1,143,065**	39.81%	
Non cash amounts excluded from operating activities	2(c)	1,931,659	457,181	**2,703**	(454,478)	(99.41%)	▼
Amount attributable to operating activities		**3,140,888**	**2,081,671**	**2,696,049**	**614,378**	29.51%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		500,000	0	**0**	0	0.00%	
Proceeds from disposal of assets		0	0	**0**	0	0.00%	
		500,000	**0**	**0**	**0**	0.00%	
Outflows from investing activities							
Acquisition of property, plant and equipment		(1,998,202)	(15,000)	**(631)**	14,369	95.79%	
Acquisition of infrastructure		(3,111,912)	(372,772)	**0**	372,772	100.00%	▲
Payments for intangible assets		0	0	**0**	0	0.00%	
		(5,110,114)	**(387,772)**	**(631)**	**387,141**	99.84%	
Amount attributable to investing activities		**(4,610,114)**	**(387,772)**	**(631)**	**387,141**	99.84%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		5,790,185	0	**0**	0	0.00%	
		5,790,185	**0**	**0**	**0**	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(12,909)	(4,863)	**(4,863)**	0	0.00%	
Transfer to reserves		(10,571,842)	(32,000)	**0**	32,000	100.00%	
		(10,584,751)	**(36,863)**	**(4,863)**	**32,000**	86.81%	
Amount attributable to financing activities		**(4,794,566)**	**(36,863)**	**(4,863)**	**32,000**	86.81%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	6,113,792	6,113,792	**5,124,666**	(989,126)	(16.18%)	▼
Amount attributable to operating activities		3,140,888	2,081,671	**2,696,049**	614,378	29.51%	▲
Amount attributable to investing activities		(4,610,114)	(387,772)	**(631)**	387,141	99.84%	▲
Amount attributable to financing activities		(4,794,566)	(36,863)	**(4,863)**	32,000	86.81%	
Surplus or deficit after imposition of general rates		**(150,000)**	**7,770,828**	**7,815,221**	**44,393**	0.57%	

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 SEPTEMBER 2026

	Actual 30 June 2026	Actual as at 30 September 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	16,213,585	22,144,396
Trade and other receivables	9,911,290	3,097,582
Inventories	35,867	52,185
TOTAL CURRENT ASSETS	26,160,742	25,294,163
NON-CURRENT ASSETS		
Trade and other receivables	9,789,524	9,288,966
Property, plant and equipment	14,568,113	14,945,418
Infrastructure	9,756,393	9,440,274
Right-of-use assets	7,388	0
Intangible assets	2,000	11,450
TOTAL NON-CURRENT ASSETS	34,123,418	33,686,108
TOTAL ASSETS	60,284,160	58,980,271
CURRENT LIABILITIES		
Trade and other payables	3,747,186	653,388
Contract liabilities	284,974	0
Lease liabilities	5,685	822
Employee related provisions	625,326	625,326
Other provisions	500,000	0
TOTAL CURRENT LIABILITIES	5,163,171	1,279,536
NON-CURRENT LIABILITIES		
Employee related provisions	58,400	58,400
TOTAL NON-CURRENT LIABILITIES	58,400	58,400
TOTAL LIABILITIES	5,221,571	1,337,936
NET ASSETS	**55,062,589**	**57,642,335**
EQUITY		
Retained surplus	28,773,799	31,353,544
Reserve accounts	16,748,396	16,748,397
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	**55,062,589**	**57,642,335**

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 SEPTEMBER 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 01 October 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 30 SEPTEMBER 2026

2 NET CURRENT ASSETS INFORMATION

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

	Note	Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 30 September 2026
Current assets		**$**	**$**	**$**
Cash and cash equivalents		15,805,128	16,213,585	22,144,396
Trade and other receivables		5,015,246	9,911,290	3,097,582
Inventories		54,507	35,867	52,185
Other assets		44,595	0	0
		20,919,476	26,160,742	25,294,163
Less: current liabilities				
Trade and other payables		(113,399)	(3,747,186)	(653,388)
Contract liabilities		0	(284,974)	0
Lease liabilities		(7,817)	(5,685)	(822)
Employee related provisions		(512,351)	(625,326)	(625,326)
		(633,567)	(5,163,171)	(1,279,536)
Net current assets		20,285,909	20,997,571	24,014,627
Less: Total adjustments to net current assets	2(b)	(11,179,171)	(15,872,905)	(16,199,407)
Under Review				
Closing funding surplus / (deficit)		**9,106,738**	**5,124,666**	**7,815,220**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(11,571,453)	(16,748,397)	(16,748,397)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans				
- Interfund transfer		0	456,634	113,604
Add: Current liabilities not expected to be cleared at the end of the year				
- Other		0	0	21,391
- Current portion of lease liabilities		7,817	5,685	822
- Current portion of employee benefit provisions held in reserve		384,465	413,173	413,173
Total adjustments to net current assets	2(a)	**(11,179,171)**	**(15,872,905)**	**(16,199,407)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2027	YTD Budget Estimates 30 September 2026	YTD Actual 30 September 2026
	$	**$**	**$**
Adjustments to operating activities			
Add: Depreciation	1,965,875	491,397	2,703
Movement in current contract liabilities associated with restricted cash	(34,216)	(34,216)	0
Total non-cash amounts excluded from operating activities	**1,931,659**	**457,181**	**2,703**

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 SEPTEMBER 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $50,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Fees and charges	**(63,833)**	**(15.30%)**	▼
Timing diifference related to charging for Kampong Water Charges			
Interest revenue	**(54,408)**	**(98.48%)**	▼
Budget was set at a conservative level; greater than budget Bank Balances			
Expenditure from operating activities			
Employee costs	**180,553**	**13.81%**	▲
Combination of vacancies and some invoices for housing costs etc not being received yet.			
Materials and contracts	**481,132**	**55.42%**	▲
Largely timing difference associated with delay in invoices being received			
Depreciation	**488,694**	**99.45%**	▲
Depreciation will not be run until the 2025/26 financial year is finalised.			
Non cash amounts excluded from operating activities	**(454,478)**	**(99.41%)**	▼
See Depreciation.			
Outflows from investing activities			
Acquisition of infrastructure	**372,772**	**100.00%**	▲
Mainly caused by roads maintenance behind budget.			
Surplus or deficit at the start of the financial year	**(989,126)**	**(16.18%)**	▼
24/25 figures still being finalised - pending valuation of .CC infrastructure. Current predicted surplus higher than budgeted.			

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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2 Reserve Accounts
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4 Disposal of Assets
5 Receivables
6 Payables
7 Grants, Subsidies and contributions
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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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	5,395,999	1,341,985	6,737,984	CBA	variable	NA
Term Deposit	Cash and cash equivalents	0	7,264,385	7,264,385	CBA	4.99%	4/11/26
Term Deposit		0	8,142,027	8,142,027	Bendigo	5.25%	4/12/26
Total		**5,395,999**	**16,748,397**	**22,144,396**			
Comprising							
Cash and cash equivalents		5,395,999	16,748,397	22,144,396			
		5,395,999	**16,748,397**	**22,144,396**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 5 - Other assets.

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

2 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave Reserve	384,465	11,534	(45,750)	350,249	413,173	0	0	413,173
Plant Reserve	1,277,948	1,609,395	(2,848,792)	38,551	1,081,460	0	0	1,081,460
Building Reserve	1,945,928	374,378	(437,186)	1,883,120	2,238,419	0	0	2,238,419
Furniture and Equipment Reserve	32,497	33,854	(50,000)	16,351	106,063	0	0	106,063
Self Insurance Reserve	116,466	3,494	0	119,960	125,163	0	0	125,163
Community Reserve	549,044	16,471	0	565,515	590,040	0	0	590,040
Climate Adaption Reserve	96,599	2,898	0	99,497	103,813	0	0	103,813
Land Trust Administration Reserve	84,083	2,522	0	86,605	85,139	0	0	85,139
Waste Management Reserve	0	313,800	(313,800)	0	0	0	0	0
IT & Communications Reserve	6,610,923	8,164,291	(1,694,657)	13,080,557	11,596,484	0	0	11,596,484
Infrastructure Reserve	473,500	39,205	(400,000)	112,705	408,643	0	0	408,643
	11,571,453	**10,571,842**	**(5,790,185)**	**16,353,110**	**16,748,397**	**0**	**0**	**16,748,397**

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	502,186	10,000	0	10,000
Plant and equipment	1,496,016	5,000	631	4,369
Acquisition of property, plant and equipment	**1,998,202**	**15,000**	**631**	**14,369**
Infrastructure	3,111,912	372,772	0	372,772
Acquisition of infrastructure	**3,111,912**	**372,772**	**0**	**372,772**
Total of PPE and Infrastructure	**5,110,114**	**387,772**	**631**	**387,141**
Synergy Upgrades	0	0	0	0
Acquisition of intangible asset	**0**	**0**	**0**	**0**
Total capital acquisitions	**5,110,114**	**387,772**	**631**	**387,141**
Capital Acquisitions Funded By:				
Capital grants and contributions	500,000	0	0	0
Other (disposals & C/Fwd)	0	0	0	0
Reserve accounts				
Plant Reserve	2,848,792	0	0	0
Building Reserve	437,186	0	0	0
Furniture and Equipment Reserve	50,000	0	0	0
IT & Communications Reserve	874,136	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	387,772	631	387,141
Capital funding total	**5,110,114**	**387,772**	**631**	**387,141**

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 SEPTEMBER 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

	Account Description	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
	Buildings				
C282	Buildings And Minor Structure	217,186	10,000	0	10,000
C147	Hi Gym Security Upgrade	100,000	0	0	0
C187	Shade Over Central Park Playground Wi	15,000	0	0	0
C188	Shade Over Home Island Playground Next To Crc	50,000	0	0	0
C125	Hi Office And Toilets Upgrade	120,000	0	0	0
				0	0
	Plant, Furniture and Equipment				
C229	Can Bailer Wi	15,759	0	0	0
C272	Screen/Crusher Bucket	85,000	0	0	0
C275	Fuel Tank Diesel - Home Island	25,000	0	0	0
C302	Mower Flail Head	20,000	0	0	0
C303	Blower Wi	75,000	0	0	0
C271	Minor Plant & Equipment - Works/Depot >$5K	15,000	5,000	0	5,000
133460	Capital Works - Buildings - Comm Resource Centre	0	0	631	(631)
C101	Office Furniture	50,000	0	0	0
	Motor Vehicles				
C257	Replacement Of Buggies	100,860	0	0	0
C300	Street Sweeper Hi	200,000	0	0	0
C066	Elevated Work Platform	350,000	0	0	0
C067	Tractor With Mower	198,686	0	0	0
C239	Tractor And Flail Mower	198,686	0	0	0
C301	Slasher	20,000	0	0	0
C015	Water Tanks	100,000	0	0	0
C283	Fd12 Thermal Densifier	42,025	0	0	0
	TOTAL PROPERTY PLANT AND EQUIPMENT	**1,998,202**	**15,000**	**631**	**14,369**
122210	Capital - Roads Renewal & Upgrade	1,016,636	200,000	0	200,000
C512	Jalan Kembang Molok - Flood Mitigation	200,000	0	0	0
		0	0	0	0
	Other Infrastructure				
C165	Bbq Upgrades	30,000	0	0	0
C092	Pulu Gangsa Coastal Rehabilitation	100,000	35,000	0	35,000
C047	Hi Tennis Courts	100,000	36,000	0	36,000
C079	Direction Island Heritage Trail	10,000	0	0	0
C140	Playground Upgrade Home Island	150,000	65,000	0	65,000
C246	Boat Ramp Aprons And Matting	100,000	0	0	0
	IT and Communications				
C054	Server New/Upgrade	1,050,625	0	0	0
C278	Wi To Hi Point To Point	147,088	36,772	0	36,772
C284	It Renewals - General	105,063	0	0	0
	Tourism				
131465	Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	0	0	0
	TOTAL INFRASTRUCTURE	**3,111,912**	**372,772**	**0**	**372,772**
	Intangible Assets				
		0	0	0	0
	TOTAL INTANGIBLES	**0**	**0**	**0**	**0**
					0
	TOTAL	**5,110,114**	**387,772**	**631**	**387,141**

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

OPERATING ACTIVITIES

3 DISPOSAL OF ASSETS

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

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

4 RECEIVABLES

Rates receivable	30 Jun 2026	30 Sep 2026
	$	$
Opening arrears previous year	237,743	108,032
Levied this year	540,136	555,787
Less - collections to date	(669,847)	(311,091)
Net rates collectable	**108,032**	**352,729**
% Collected	86.1%	46.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Rates and statutory receivables	(2,917)	137,863	47,084	10,746	361,162	553,938
Percentage	(0.5%)	24.9%	8.5%	1.9%	65.2%	
Balance per trial balance						
.CC fixed fee receivable						2,113,526
Rates and statutory receivables						352,728
Waste Debtors						229,189
Trade Debtors						553,939
Other						87,446
GST receivable						(21,953)
Allowance for credit losses of rates and statutory receivables						(217,293)
Total receivables general outstanding						**3,097,582**
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 SEPTEMBER 2026

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	7,536	410	0	0	7,946
Percentage	0.0%	94.8%	5.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						7,946
Other payables						(18,591)
Other accruals						70,342
Bonds and Deposits held						86,313
Prepaid rates						7,379
Provison for Operating expenses						500,000
Total payables general outstanding						**653,389**
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 SEPTEMBER 2026

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$
Grants and subsidies			
Grants Commission General	5,150,000	3,086,897	3,086,897
Grant Funding (Non-Capital)-Other Culture	500,000	125,000	0
Mvr - Income	92,000	92,000	96,330
Jobseeker / Apprenticeship Scheme Incentives	40,000	10,000	0
Community Development Heritage Program	0	0	96,764
	5,782,000	**3,313,897**	**3,279,991**
Contributions			
Fisheries Control - Income	507,249	126,812	188,211
Pest Control - Income	40,000	10,000	8,583
	547,249	**136,812**	**196,794**
TOTALS	**6,329,249**	**3,450,709**	**3,476,785**

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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 Revenue	Total Revenue
RATE TYPE				$	$	$	$	$
Gross rental value								
General Developed	0.1087	163	3,332,860	362,902	787	363,689	361,853	361,853
Vacant	0.2158	5	16,440	3,548	0	3,548	11,647	11,647
Business	0.1216	66	1,330,865	161,846	(4,146)	157,700	160,630	160,630
Unimproved value								
Sub-Total		**234**	**4,680,165**	**528,296**	**(3,359)**	**524,937**	**534,130**	**534,130**
Minimum payment	**Minimum Payment $**							
Gross rental value								
General Developed	870	3	3,540	2,610	0	2,610	2,610	2,610
Vacant	950	5	16,120	4,750	0	4,750	4,750	4,750
Business	870	27	77,030	23,490	0	23,490	24,360	24,360
Sub-total		**35**	**96,690**	**30,850**	**0**	**30,850**	**31,720**	**31,720**
Gross Total		**269**	**4,776,855**	**559,146**	**(3,359)**	**555,787**		**565,850**
Concession / Waiver						0		0
Total general rates				**559,146**	**(3,359)**	**555,787**	**565,850**	**565,850**

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

9 LAND TRUSTS

1979 LAND TRUST	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
	$	$	$	$	$
1979 LAND TRUST					
Revenue from operating activities					
Fees and charges	520,000	520,000	129,999	234,930	104,931
Other revenue	108,000	108,000	27,000	54,288	27,288
	628,000	**628,000**	**156,999**	**289,218**	**132,219**
Expenditure from operating activities					
Employee costs	(265,000)	(265,000)	(66,249)	(69,216)	(2,967)
Materials and contracts	(625,000)	(625,000)	(152,499)	(143,188)	9,311
Utility charges	(15,000)	(15,000)	(3,750)	(1,907)	1,843
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(424,998)	0	424,998
Insurance expenses	(320,000)	(320,000)	(167,500)	(176,592)	(9,092)
	(2,925,000)	**(2,925,000)**	**(814,996)**	**(390,903)**	**424,093**
Operating result	**(2,297,000)**	**(2,297,000)**	**(657,997)**	**(101,686)**	**556,311**
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	424,998	0	(424,998)
Amount attributable to operating activities	**(597,000)**	**(597,000)**	**(232,999)**	**(101,686)**	**131,313**

1984 LAND TRUST	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance
Revenue from operating activities	$	$	$	$	$
Fees and charges	145,000	145,000	36,249	29,459	(6,790)
	145,000	145,000	36,249	29,459	(6,790)
Expenditure from operating activities					
Employee costs	(95,000)	(95,000)	(23,751)	(7,257)	16,494
Materials and contracts	(110,000)	(110,000)	(24,999)	(12,575)	12,425
Utility charges	(7,500)	(7,500)	(1,875)	(1,526)	349
Depreciation on non-current assets	(265,000)	(265,000)	(66,252)	0	66,252
Insurance expenses	(27,000)	(27,000)	(19,500)	(20,021)	(521)
	(504,500)	(504,500)	(136,377)	(41,378)	94,999
Operating result	**(359,500)**	**(359,500)**	**(100,128)**	**(11,919)**	**88,209**
Non-cash amounts excluded from operating activities	**265,000**	**265,000**	**66,252**	**0**	**(66,252)**
Amount attributable to operating activities	**(94,500)**	**(94,500)**	**(33,876)**	**(11,919)**	**21,957**
TOTAL INTERFUND	**(691,500)**	**(691,500)**	**(266,875)**	**(113,604)**	**153,271**

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1984 LAND TRUST

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

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

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1984 LAND TRUST
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

STATEMENT BY CEO

The accompanying financial report has been prepared from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

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

Signed on the 29 day of September 2026

Trustee

Matthew Scott
Trustee

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1984 LAND TRUST
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2025 Actual
		$	$
Revenue			
Shire contributions		142,736	29,351
Fees and charges		94,547	146,399
		237,283	175,750
Expenses			
Employee costs		(101,239)	(76,608)
Materials and contracts		(99,925)	(45,792)
Utility charges		(7,981)	(6,803)
Depreciation		(267,387)	(267,219)
Insurance		(37,838)	(46,547)
		(514,370)	(442,969)
		(277,087)	(267,219)
Net result for the period		**(277,087)**	**(267,219)**
Total comprehensive income for the period		**(277,087)**	**(267,219)**

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

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1984 LAND TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	2026	2025
		$	$
CURRENT ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	2	7,625,142	7,892,529
TOTAL NON-CURRENT ASSETS		7,625,142	7,892,529
TOTAL ASSETS		7,625,142	7,892,529
CURRENT LIABILITIES			
Trade and other payables	4	9,700	0
TOTAL CURRENT LIABILITIES		9,700	0
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		0	0
TOTAL LIABILITIES		9,700	0
NET ASSETS		7,615,442	7,892,529
EQUITY			
Retained surplus		(839,595)	(562,508)
Revaluation surplus	5	8,455,037	8,455,037
TOTAL EQUITY		7,615,442	7,892,529

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

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1984 LAND TRUST
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	RETAINED SURPLUS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$
Balance as at 1 July 2024		**(295,289)**	**8,455,037**	**8,159,748**
Comprehensive income for the period				
Net result for the period		(267,219)	0	(267,219)
Other comprehensive income for the period	5	0	0	0
Total comprehensive income for the period		(267,219)	0	(267,219)
Balance as at 30 June 2025		**(562,508)**	**8,455,037**	**7,892,529**
Comprehensive income for the period				
Net result for the period		(277,087)	0	(277,087)
Other comprehensive income for the period	5	0	0	0
Total comprehensive income for the period		(277,087)	0	(277,087)
Balance as at 30 June 2026		**(839,595)**	**8,455,037**	**7,615,442**

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

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1984 LAND TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2025 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Shire contributions		142,736	29,351
Fees and charges		94,547	146,399
		237,283	175,750
Payments			
Employee costs		(101,239)	(76,608)
Materials and contracts		(90,225)	(45,792)
Utility charges		(7,981)	(6,803)
Insurance paid		(37,838)	(46,547)
		(237,283)	(175,750)
Net cash provided by (used in) operating activities		0	0
Net increase (decrease) in cash held		0	0
Cash at beginning of year		0	0
Cash and cash equivalents at the end of the year		0	0

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

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1984 LAND TRUST
FOR THE YEAR ENDED 30 JUNE 2026
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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

As the 1984 Land Trust is administered by the Shire of Cocos (Keeling) Islands, this financial report comprises special purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* (where applicable) and accompanying regulations.

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

Reporting entity
All funds through which the 1984 Land Trust controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

• estimation of fair values of land and buildings.

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property between the beginning and the end of the current financial year.

	Land	Buildings	Total property, plant and equipment
	$	$	$
Balance at 1 July 2024	4,360,000	3,799,748	24,479,240
Depreciation	0	(267,219)	(267,219)
Balance at 30 June 2025	4,360,000	3,532,529	7,892,529
Comprises:			
Gross balance amount at 30 June 2025	4,360,000	4,317,790	8,677,790
Accumulated depreciation at 30 June 2025	0	(785,261)	(785,261)
Balance at 30 June 2025	4,360,000	3,532,529	7,892,529
Depreciation	0	(267,387)	(267,387)
Balance at 30 June 2026	4,360,000	3,265,142	7,625,142
Comprises:			
Gross balance amount at 30 June 2026	4,360,000	4,317,790	8,677,790
Accumulated depreciation at 30 June 2026	0	(1,052,648)	(1,052,648)
Balance at 30 June 2026	4,360,000	3,265,142	7,625,142

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	3	Market comparison approach	Independent registered valuers	June 2023	Reference to transactions involving sale of similar assets.
Buildings	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs).

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

2

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. FIXED ASSETS

(a) Depreciation

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

Asset Class	Useful life
Land - freehold land	not depreciated
Buildings	50 to 100 years

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Fixed assets
Each class of fixed assets within property is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement between revaluation dates for assets held at fair value
Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset. 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.

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

Individual assets that are land, buildings acquired between scheduled revaluation dates of the asset class are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value.

Revaluation
The fair value of land and buildings is determined at least every five years.

Increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation
The depreciable amount of all property are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

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

(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.

(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Gains or losses on disposal
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

4. TRADE AND OTHER PAYABLES

	2024	2023
	$	$
Current		
Accrued other expenses	9,700	0
	9,700	0

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities
Financial liabilities are initially recognised at fair value when the 1984 Land Trust becomes a party to the contractural provisions of the instrument.

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

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

Trade and other payables
Trade and other payables represent liabilities for goods and services provided to the 1984 Land Trust prior to the end of the financial year that are unpaid and arise when the 1984 Land Trust becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the 1984 Land Trust recognises income for the prepaid rates that have not been refunded.

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

5. REVALUATION SURPLUS

	2026 Opening Balance	Total Movement on Revaluation	2026 Closing Balance	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance
	$	$	$	$	$	$
Revaluation surplus - Land - freehold land	4,360,000	0	4,360,000	4,360,000	0	4,360,000
Revaluation surplus - Buildings	4,095,037	0	4,095,037	4,095,037	0	4,095,037
	8,455,039	0	8,455,039	8,455,039	0	8,455,039

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1984 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

6. OTHER SIGNIFICANT ACCOUNTING POLICIES

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

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

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

b) Current and non-current classification
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 1984 Land Trust's operational cycle.

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

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

When the 1984 Land Trust applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Fair value of assets and liabilities
Fair value is the price that the 1984 Land Trust would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

g) Impairment of assets
In accordance with Australian Accounting Standards the Trust's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

MOORE

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF 1984 LAND TRUST

Opinion

We have audited the financial report of 1984 Land Trust (the Trust) which comprises the statement of financial position as at 30 June 2026, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and Trustee's declaration.

In our opinion, the accompanying financial report of 1984 Land Trust presents fairly, in all material respects, the Trust's financial position as at 30 June 2026 and of its performance for the year ended, in accordance with the basis of preparation described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Trust in accordance with the independence requirements of ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation and Restriction on Use and Distribution

We draw attention to Notes 1 to the financial statements, which describe the basis of preparation.

The financial report has been prepared for the purpose of fulfilling the Trustee's financial reporting responsibilities under the Trust Deed. As a result, the financial report and this auditor's report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Trustee of the Trust and should not be used by or distributed to parties other than the Trustee of the Trust. We disclaim any assumption of responsibility for any reliance on this report, or on the financial report to which is relates, to any person other than the Trustee of the Trust or for any other purpose than that for which it was prepared.

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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEE OF 1984 LAND TRUST (CONTINUED)

Responsibility of the Trustee for the Financial Report

The Trustee of the Trust are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Trust Deed and has determined that the basis of preparation described in Notes 1 to the financial report is appropriate to meet the needs of the Trustee. The Trustee's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

In preparing the financial report, the Trustee is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to include the economic decisions of the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

WEN-SHIEN CHAI
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 30th day of September 2026.

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1979 LAND TRUST

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

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

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1979 LAND TRUST
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

STATEMENT BY CEO

The accompanying financial report has been prepared from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

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

Signed on the 29 day of September 2026

Trustee

Matthew Scott
Trustee

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1979 LAND TRUST
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2025 Actual
		$	$
Revenue			
Shire contributions		454,892	358,914
Fees and charges		535,594	675,719
Other revenue		108,576	102,252
		1,099,062	1,136,885
Expenses			
Materials and contracts		(758,054)	(756,511)
Utility charges		(40,237)	(67,797)
Depreciation		(1,690,411)	(1,690,411)
Insurance		(312,771)	(312,577)
		(2,801,473)	(2,827,296)
		(1,702,411)	(1,690,411)
Net result for the period		**(1,702,411)**	**(1,690,411)**
Total comprehensive income for the period		**(1,702,411)**	**(1,690,411)**

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

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1979 LAND TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	2026	2025
		$	$
CURRENT ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	2	42,949,124	44,639,535
TOTAL NON-CURRENT ASSETS		42,949,124	44,639,535
TOTAL ASSETS		42,949,124	44,639,535
CURRENT LIABILITIES		12,000	
TOTAL CURRENT LIABILITIES		12,000	0
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		0	0
TOTAL LIABILITIES		12,000	0
NET ASSETS		42,937,124	44,639,535
EQUITY			
Retained surplus		(5,435,689)	(3,733,278)
Revaluation surplus	4	48,372,813	48,372,813
TOTAL EQUITY		42,937,124	44,639,535

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

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1979 LAND TRUST
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	RETAINED SURPLUS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$
Balance as at 1 July 2024		**(2,042,867)**	**48,372,813**	**46,329,946**
Comprehensive income for the period				
Net result for the period		(1,690,411)	0	(1,690,411)
Total comprehensive income for the period		(1,690,411)	0	(1,690,411)
Balance as at 30 June 2025		**(3,733,278)**	**48,372,813**	**44,639,535**
Comprehensive income for the period				
Net result for the period		(1,702,411)	0	(1,702,411)
Total comprehensive income for the period		(1,702,411)	0	(1,702,411)
Balance as at 30 June 2026		**(5,435,689)**	**48,372,813**	**42,937,124**

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

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1979 LAND TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Actual	2025 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Shire contributions		454,892	358,914
Fees and charges		535,594	675,719
Other revenue		108,576	102,252
		1,099,062	1,136,885
Payments			
Materials and contracts		(746,054)	(756,511)
Utility charges		(40,237)	(67,797)
Insurance paid		(312,771)	(312,577)
		(1,099,062)	(1,136,885)
Net cash provided by (used in) operating activities		0	0
Net increase (decrease) in cash held		0	0
Cash at beginning of year		0	0
Cash and cash equivalents at the end of the year		0	0

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

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1979 LAND TRUST
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

As the 1979 Land Trust is administered by the Shire of Cocos (Keeling) Islands, this financial report comprises special purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* (where applicable) and accompanying regulations.

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

Reporting entity
All funds through which the 1979 Land Trust controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings.

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property between the beginning and the end of the current financial year.

	Land	Buildings	Total property, plant and equipment
	$	$	$
Balance at 1 July 2024	22,742,000	26,962,447	49,704,447
Depreciation	0	(5,064,912)	(5,064,912)
Balance at 30 June 2025	22,742,000	21,897,535	44,639,535
Comprises:			
Gross balance amount at 30 June 2025	22,742,000	26,962,446	49,704,446
Accumulated depreciation at 30 June 2025	0	(5,064,911)	(5,064,911)
Balance at 30 June 2025	22,742,000	21,897,535	44,639,535
Depreciation	0	(1,690,411)	(1,690,411)
Balance at 30 June 2026	22,742,000	20,207,124	42,949,124
Comprises:			
Gross balance amount at 30 June 2026	22,742,000	26,962,446	49,704,446
Accumulated depreciation at 30 June 2026	0	(6,755,322)	(6,755,322)
Balance at 30 June 2026	22,742,000	20,207,124	42,949,124

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

2. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	3	Market comparison approach	Independent registered valuers	June 2023	Reference to transactions involving sale of similar assets
Buildings	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs).

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. FIXED ASSETS

(a) Depreciation

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

Asset Class	Useful life
Land - freehold land	not depreciated
Buildings	50 to 100 years

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

3. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Fixed assets
Each class of fixed assets within property is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement between revaluation dates for assets held at fair value
Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset. 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.

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

Individual assets that are land, buildings acquired between scheduled revaluation dates of the asset class are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value.

Revaluation
The fair value of land and buildings is determined at least every five years.

Increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation
The depreciable amount of all property are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

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

(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.

(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Gains or losses on disposal
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

4. REVALUATION SURPLUS

	2026 Opening Balance	Total Movement on Revaluation	2026 Closing Balance	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance
	$	$	$	$	$	$
Revaluation surplus - Land - freehold land	22,742,000	0	22,742,000	22,742,000	0	22,742,000
Revaluation surplus - Buildings	25,630,813	0	25,630,813	25,630,813	0	25,630,813
	48,372,813	0	48,372,813	48,372,813	0	48,372,813

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1979 LAND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

5. OTHER SIGNIFICANT ACCOUNTING POLICIES

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

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

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

b) Current and non-current classification
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 1979 Land Trust's operational cycle.

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

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

When the 1979 Land Trust applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

g) Impairment of assets
In accordance with Australian Accounting Standards the Trust's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

MOORE

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF 1979 LAND TRUST

Opinion

We have audited the financial report of 1979 Land Trust (the Trust) which comprises the statement of financial position as at 30 June 2026, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and Trustee's declaration.

In our opinion, the accompanying financial report of 1979 Land Trust presents fairly, in all material respects, the Trust's financial position as at 30 June 2026 and of its performance for the year ended, in accordance with the basis of preparation described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Trust in accordance with the independence requirements of ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation and Restriction on Use and Distribution

We draw attention to Notes 1 to the financial statements, which describe the basis of preparation.

The financial report has been prepared for the purpose of fulfilling the Trustee's financial reporting responsibilities under the Trust Deed. As a result, the financial report and this auditor's report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Trustee of the Trust and should not be used by or distributed to parties other than the Trustee of the Trust. We disclaim any assumption of responsibility for any reliance on this report, or on the financial report to which is relates, to any person other than the Trustee of the Trust or for any other purpose than that for which it was prepared.

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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEE OF 1979 LAND TRUST (CONTINUED)

Responsibility of the Trustee for the Financial Report

The Trustee of the Trust are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Trust Deed and has determined that the basis of preparation described in Notes 1 to the financial report is appropriate to meet the needs of the Trustee. The Trustee's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

In preparing the financial report, the Trustee is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to include the economic decisions of the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

WEN-SHIEN CHAI
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 30th day of September 2026.

		Detailed Credit Card Transaction - September 2026	
Date	**Name**	**Description**	**Amount**
Credit Card - Ibrahim Macrae -Manager Governance, Risk and Planning			
01.09.2026	Shamroks Supermarkets	Shamroks- Staff Amenities	$ 74.10
01.09.2026	Shamroks Supermarkets	Shamroks- Staff Amenities	$ 21.48
01.09.2026	Shamroks Supermarkets	Shamroks- Staff Amenities	$ 10.00
02.09.2026	Qantas Airways	Qantas Airways- Annual Airfare Entitlement Ummerah Battcher	$ 1,323.82
02.09.2026	Qantas Airways	Qantas Airways- Annual Airfare Entitlement Ummerah Battcher	$ 1,323.82
02.09.2026	Cocos Island Cooperative Society	West Island Coop Supermarket - LPG Gas Refill for Yacht Club	$ 74.25
02.09.2026	Shamroks Supermarkets	Shamroks - Conference Amenities	$ 11.17
02.09.2026	Shamroks Supermarkets	Shamroks - Conference Amenities	$ 11.17
07.09.2026	Shamroks Supermarkets	Shamroks -Staff Amenities	$ 22.33
08.09.2026	Shamroks Supermarkets	Shamroks - Conference Amenities	$ 53.80
10.09.2026	Qantas Airways	Qantas Airways- Booking Change Fee	$ 85.00
11.09.2026	Cocos Island Cooperative Society	Cocos Coop Hardware Store - Fuel 1915	$ 91.28
11.09.2026	Seafront Restaurant	Shamroks Supermarket -Community Development Team (R YOU OK Day)	$ 59.12
14.09.2026	Cocos Asian Imports	Cocos Asian Import - Staff Amenities	$ 50.00
15.09.2026	Live Payments	Live Payments - Cab Fare	$ 86.53
15.09.2026	Cocos Island Cooperative Society	West Island Coop Supermarket - LPG Gas Refill for Trannies and Cleaning Items	$ 134.50
15.09.2026	Live Payments	Live Payments - Cab Fare	$ 41.90
16.09.2026	Qantas Airways	Qantas Airways - MOU Creative Australia Artist Abdul Rahman	$ 1,278.52
16.09.2026	Cocos Island Cooperative Society	West Island Coop Supermarket - Cleaning Items	$ 26.80
16.09.2026	Oyster Bar Elizabeth Quy	Oyster Bar - WALGA Convention	$ 217.40
16.09.2026	Live Payments	Live Payments - Cab Fare	$ 53.76
20.09.2026	Hilton Perth	Hilton Perth - WALGA Convention Accommodation Cr A Badlu	$ 2,284.00
20.09.2026	Hilton Perth	Hilton Perth - WALGA Convention Accommodation Cr O Sloan	$ 2,196.84
21.09.2026	Cab Fare Payments	Cab Fare Payments	$ 61.43
21.09.2026	Hilton Perth	Hilton Perth - WALGA Convention Accommodation Cr S Knight	$ 2,475.37
21.09.2026	Hilton Perth	Hilton Perth - WALGA Convention Accommodation Cr I Minkom	$ 2,606.55
21.09.2026	Hilton Perth	Hilton Perth - WALGA Convention Accommodation Ibrahim Macrae	$ 2,606.55
23.09.2026	Starlink Internet	Starlink Subscripton	$ 467.00
23.09.2026	Seafront Restaurant	Shamroks Supermarket - Staff Amenities	$ 56.48
	Total		**$ 17,804.97**
Date	**Name**	**Description**	**Amount**
Credit Card - David Tombs-Manager of Finance and Corporate Service			
01.09.2026	Qantas Aiways	Flights for MVR Training (Cost to Recoup)	$916.41
01.09.2026	Qantas Aiways	Flights for MVR Training (Cost to Recoup)	$996.01
03.09.2026	Telstra Prepaid	Telstra	$44.00
10.09.2026	Seafront Restaurant	Provision for R U OK Day	$62.24
15.09.2026	Seafront Restaurant	Office Supplies	$12.18
17.09.2026	Cocos Asian Imports	Office Supplies	$50.00
22.09.2026	Island Pharmacy	Office Supplies	$7.95
23.09.2026	Qantas Aiways	Community Development Guest Flights	$1,434.72
23.09.2026	Qantas Aiways	Community Development Guest Flights	$1,268.42
23.09.2026	Seafront Restaurant	Office Supplies	$28.42
	Total		**$4,820.35**
Date	**Name**	**Description**	**Amount**
Credit Card - Matthew Scott -Chief Executive Officer			
		No Credit Card List for CEO this Month of September 2026	
	Total		**$ -**
Date	**Name**	**Description**	**Amount**
Credit Card - David Basil - Infrastructure Manager			
28.08.2026	Cocos island Co-operative Society	Cocos Island Co-operative - Hardware Store - Fuel	$ 490.84
31.08.2026	Cocos island Co-operative Society	Cocos Island Co-operative - Hardware Store - Fuel	$ 100.00
02.09.2026	Cocos island Co-operative Society	Consumables	$ 699.61
08.09.2026	Hi Five Cocos	Batteries For BBQ	$ 270.00
09.09.2026	Cocos island Co-operative Society	Small Tools	$ 21.31
10.09.2026	AMSA - Canberra	AMSA - Survey Extention	$ 287.00
14.09.2026	AMSA - Canberra	AMSA - Survey Extention	$ 374.00
16.09.2026	Cocos island Co-operative Society	Cocos Island Co-operative - Hardware Store - Fuel	$ 1,861.11
16.09.2026	Cocos island Co-operative Society	Workshop Consumables	$ 29.20
17.09.2026	AMSA - Canberra	Survey Extention Refund	-$ 287.00
18.09.2026	Cocos island Co-operative Society	Cocos Island Co-operative - Hardware Store - Fuel	$ 341.08
	Total		**$ 4,187.15**
Total Credit Card Transaction for the Month Ended September 2026			**$ 26,812.47**

Detailed Fuel Card Transactions for August 2026 (Paid in September 2026)						
Date	**Card Number**	**Registration**	**Product**	**Quantity**	**Per Litre**	**Total**
27.08.2026	7034303113549169	N/A	DIESEL	79.91	$ 3.26	$ 260.80
27.08.2026	7034303113549169	N/A	DIESEL	313.31	$ 3.26	$ 1,022.53
27.08.2026	7034303113549169	N/A	DIESEL	269.41	$ 3.26	$ 879.25
27.08.2026	7034301108997880	C1895	DIESEL	54.01	$ 3.26	$ 176.27
25.08.2026	7034301108997906	C1898	DIESEL	60.03	$ 3.26	$ 195.92
24.08.2026	7034301108997898	C1897	DIESEL	60.73	$ 3.26	$ 198.20
19.08.2026	7034303113549169	N/A	DIESEL	120	$ 3.26	$ 391.64
18.08.2026	7034301108997906	C1898	DIESEL	60.77	$ 3.26	$ 198.33
18.08.2026	7034303113549169	N/A	UNLEADED 95	41.05	$ 3.08	$ 126.51
16.08.2026	7034303093122078	N/A	DIESEL	54.42	$ 3.26	$ 177.61
14.08.2026	7034301108997898	C1897	DIESEL	47.53	$ 3.26	$ 155.12
14.08.2026	7034301108997898	C1897	DIESEL	53.88	$ 3.26	$ 175.85
13.08.2026	7034303113549169	N/A	DIESEL	100.07	$ 3.26	$ 326.59
13.08.2026	7034303113549169	N/A	DIESEL	154.01	$ 3.26	$ 502.64
12.08.2026	7034301108997880	C1895	DIESEL	63.03	$ 3.26	$ 205.71
07.08.2026	7034301108997898	C1897	DIESEL	57.96	$ 3.26	$ 189.16
06.08.2026	7034301108997906	C1898	DIESEL	62.68	$ 3.26	$ 204.56
06.08.2026	7034303113549169	N/A	DIESEL	320.29	$ 3.26	$ 1,045.31
06.08.2026	7034301108998433	C1454	DIESEL	60.56	$ 3.26	$ 197.65
06.08.2026	7034303113549169	N/A	DIESEL	184.56	$ 3.26	$ 602.34
06.08.2026	7034303113549169	N/A	DIESEL	151	$ 3.26	$ 492.81
04.08.2026	7034303117552102	N/A	DIESEL	69.44	$ 3.26	$ 226.63
03.08.2026	7034303113549169	N/A	DIESEL	75.07	$ 3.26	$ 245.00
03.08.2026	7034301108997898	C1897	DIESEL	46.49	$ 3.26	$ 151.73
Total				**2560.21**	**$ 3.26**	**$ 8,348.16**

List of Accounts Paid Under Delegated Authority for the Month of September 2026				
Chq/EFT	**Date**	**Name**	**Description**	**Amount**
11796	16/09/2026	State Revenue Department	Disbursement MVR For August 2026	$ 1,583.25
		Total Cheque Payment		**$ 1,583.25**
EFT12619	02/09/2026	Azah Badlu	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12620	02/09/2026	Boc Ltd	Container Service-Daily Tracking for period 29.07-28.08.26	$ 82.43
EFT12621	02/09/2026	Pulu Connect	Service: Fixed Data 402,Corporate LAN 417,G4 month September 2026	$ 825.00
EFT12622	02/09/2026	Levi John Fowler	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12623	02/09/2026	Fulton Hogan	Purchase EZ street 20 kg	$ 3,952.00
EFT12624	02/09/2026	Jeannette Marie Young	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12625	02/09/2026	Signa Knight	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12626	02/09/2026	Tony Lacy	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12627	02/09/2026	Myella Courier Services	Purchase Furniture	$ 1,271.00
EFT12628	02/09/2026	Mhd Isa Minkom	Councillors Sitting Fees 2026/2027	$ 7,500.00
EFT12629	02/09/2026	Mo Sparks Electrical	Investigate Fault with Tripped Power and Repair HWU Faulty and Rewire in Swichtboard Hse 1	$ 2,620.00
EFT12630	02/09/2026	Osman Sloan	Councillors Sitting Fees 2026/2027	$ 3,750.00
EFT12631	02/09/2026	Bob Waddell & Associates Pty Ltd	Sundry Finance Assistance	$ 1,540.00
EFT12632	03/09/2026	9r Logistics	Purchase items for R U OK day	$ 1,162.99
EFT12633	03/09/2026	Atoll Air Conditioning	Supply and Install Split System Office HI	$ 3,614.06
EFT12634	03/09/2026	Cocos (K) Islands Community Resource Centre	Hire Conference Room month August 26	$ 25.00
EFT12635	03/09/2026	Fire & Safety Services Co Pty Ltd	Complete Service, Inspection and Maintenance of Fire Detection	$ 1,603.00
EFT12636	03/09/2026	Jones Lang LaSalle Pty Ltd	Rent Office month September 2026	$ 1,215.80
EFT12637	03/09/2026	Luluilmaknun Sloan	Reimbursement House Expenses	$ 1,785.99
EFT12638	03/09/2026	Water Corporation	Kampong Water Usage and Sewrage Charges	$ 38,163.45
EFT12639	10/09/2026	Azah Badlu	Travel Allowance (WALGA Convention 26) period 14-21.09.2026	$ 1,180.90
EFT12640	10/09/2026	Grace Records Management (aust) P/l	Professional Services month Augut 26	$ 9,450.00
EFT12641	10/09/2026	Signa Knight	Travel Allowance (WALGA Convention 26) period 14-21.09.2026	$ 1,180.90
EFT12642	10/09/2026	Ibrahim Macrae	Travel Allowance (WALGA Convention 2026) period 14-21.09.2026	$ 1,180.90
EFT12643	10/09/2026	Mhd Isa Minkom	Travel Allowance (WALGA Convention 2026) period 14-21.09.2026	$ 1,180.90
EFT12644	10/09/2026	William Matthew Scott	Travel Allowance (WALGA Convention 2026) period 14-21.09.2026	$ 1,180.90
EFT12645	10/09/2026	Osman Sloan	Travel Allowance (WALGA Convention 26) period 14-21.09.2026	$ 1,180.90
EFT12646	10/09/2026	Water Corporation	Water Usage & Service Charges	$ 3,433.36
EFT12647	10/09/2026	WA Local Government Association	Association, Employee Relations, Governance,Local Law Subscription 2026-2027	$ 19,537.27
EFT12648	14/09/2026	Focus Networks	HP EliteBook Notebook to replace and 1 for Cr Tony Lacy	$ 3,240.00
EFT12649	16/09/2026	9r Logistics	Purchase slider anchor for PKI001	$ 611.42
EFT12650	16/09/2026	Alexander Colquhouns & Sons P/L	Purchase Hessian Bags	$ 1,562.11
EFT12651	16/09/2026	Collector of Public Monies	Electricity Charges for-Shire Depot Shed Home Island month 22.06-24.08.2026	$ 10,375.55
EFT12652	16/09/2026	Alan Lamb	Attend the Audit Risk & Improvement Committee Meeting 27.07.26	$ 850.00
EFT12654	16/09/2026	GIA JAC	Attended Audit Risk & Independent Committee Meeting 9.9.26	$ 850.00
EFT12655	16/09/2026	Australia Post	Postage Stamps	$ 1,384.98
EFT12656	16/09/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract month July 26	$ 8,938.33
EFT12657	16/09/2026	Civic Legal	Professional Fees for-Master File	$ 337.54
EFT12658	16/09/2026	CPM Licencing	Renewal Registration for Shire vehicle C1447	$ 475.75
EFT12659	16/09/2026	Department of Transport	Disbursement MVR For August 2026	$ 14,035.50
EFT12660	16/09/2026	Freightshop	Freight Charges for-Stickers and Books	$ 432.31
EFT12661	16/09/2026	Fridays Jetskis Pty Ltd	Purchase Halogen Bulb for (C1935)	$ 397.80
EFT12662	16/09/2026	Graham & Annelies Flynn	Cut Key for Shire Office West Island	$ 85.00
EFT12663	16/09/2026	Halsall & Associates	Review document for camp and review Public Work Act,Review document and meet with CEO	$ 261.25
EFT12664	16/09/2026	Hi Five Cocos	Purchase Braemer 7.0KW Split System A/C Unit	$ 3,025.00
EFT12665	16/09/2026	Jones Lang LaSalle Pty Ltd	Office Rental for month October 2026 (01-31.10.2026)	$ 1,215.80
EFT12666	16/09/2026	LG Best Practices Pty Ltd	Creditors and Payroll Assisitance 2026-2027	$ 400.00
EFT12667	16/09/2026	Lo-go Appointments	Advertising for Manager Infrastructure Permanent	$ 980.68
EFT12668	16/09/2026	Mcleods Lawyers Pty Ltd	Annual Audit for Shire of Cocos (Keeling) Islands 2026	$ 225.50

EFT12669	16/09/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium mont September 2026	$ 297.00
EFT12670	16/09/2026	Mo Sparks Electrical	Install Electrical Connection from Pillar to Building (Studio Building) and other electrical jobs.	$ 20,560.00
EFT12671	16/09/2026	Minuteman Press Balcatta	Purchase Sticerks and Books	$ 2,086.96
EFT12672	16/09/2026	Sweet As Makan	Purchase of Restaurant Equipment	$ 8,270.00
EFT12673	16/09/2026	State Library WA	Better Beginnings 2026/2027	$ 56.67
EFT12674	16/09/2026	Source Machinery Pty Ltd	Purchase of parts for (C1450,C1451)	$ 800.34
EFT12675	16/09/2026	Insurance Commission of Western Australia	Disbursement MVR For August 2026	$ 12,416.43
EFT12676	16/09/2026	Toolmart Belmont	Purchase Milwaukee Cordless Cutoff Saw	$ 2,000.00
EFT12677	16/09/2026	Water Corporation	Water Usage and Sewerage Service Charges-Lot 198,199,200,201,203,246	$ 126.75
EFT12678	16/09/2026	Bob Waddell & Associates Pty Ltd	Technical Support - Rates	$ 2,728.00
EFT12679	16/09/2026	WA Local Government Association	Procurement Services Subscription 2026-27	$ 3,014.00
EFT12680	24/09/2026	Australian Services Union	Payroll deductions	$ 55.00
EFT12681	24/09/2026	Australian Taxation Office	Payroll deductions	$ 65,046.00
EFT12682	24/09/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR For August 2026	$ 653.52
EFT12683	25/09/2026	9r Logistics	Supply materials for Project Creative Australia	$ 10,406.82
EFT12684	28/09/2026	Atoll Air Conditioning	Installatin 7.1KW wall split system for HI Depot	$ 6,108.88
EFT12685	28/09/2026	Kamarudin Ali	Reimbursement airfares ticket entitlements	$ 727.24
EFT12686	28/09/2026	Georgie Clunies-ross	Atoll Distributors month September 2026	$ 30.00
EFT12687	28/09/2026	Dash Digital	Hosting Caretaker month September 2026	$ 164.00
EFT12688	28/09/2026	Focus Networks	Monthly Subscription Provide IT Services for Shire of Cocos Keeling Islands month September 2026	$ 8,847.56
EFT12689	28/09/2026	Freightshop	Freight Charges for-Cordless Cut Off Saw	$ 648.34
EFT12690	28/09/2026	Halsall & Associates	Planning Service (Lot 3003 Sydney Highway WI)	$ 82.50
EFT12691	28/09/2026	Johns Building Supplies Pty Ltd	PUrchase Extreme Post MCA (Kampong Mtc)	$ 3,948.24
EFT12692	28/09/2026	Ariella Izzara Mazlan	Atoll Distributors month September 2026	$ 50.00
EFT12693	28/09/2026	Shafina Tun Najah Shakirin	Atoll Distributors month September 2026	$ 50.00
EFT12694	28/09/2026	Mo Sparks Electrical	RCD Testin on all commercial Properties-Annually	$ 8,185.00
EFT12695	28/09/2026	Natalija Vujanic	Atoll Distributors month September 2026	$ 30.00
EFT12696	28/09/2026	Office National Canning Vale	Supply of Disposable Gloves,Face Mask,Trafalgar Tyvek for (PPE)	$ 275.36
EFT12697	28/09/2026	STIHL Shop	Purchse Pole Saw Pruner	$ 1,337.90
EFT12698	28/09/2026	Subco Pty Ltd	Service 1:Shire Office (Buliding ID AUCKI0007) 100 Mbps month September 2026	$ 1,000.00
EFT12699	28/09/2026	Toolmart Belmont	Purchase Framing Nailer Skin,Blade,Impact Driver	$ 2,085.60
EFT12700	30/09/2026	Arcus Australia Pty Ltd	Purchase Arcus,Timber	$ 3,575.00
EFT12701	30/09/2026	CCR Plascon Country Care Recycling	Supply IBC 1000 LT	$ 3,850.00
EFT12702	30/09/2026	Civic Legal	Professional Fees:Audit Letter 2026	$ 660.00
EFT12703	30/09/2026	Indian Ocean Group Training	Provide First Aid 23.09.2026 (Amallia Alim,Azrul Azah,Zamani Charlie & Musa Shakirin)	$ 1,000.00
EFT12704	30/09/2026	Omnicom Media Group Australia Pty Ltd	Request for -Tender Advert-The West Australian	$ 1,839.35
EFT12705	30/09/2026	Zentner Shipping Pty Ltd	Purchase of 1 x 20GP Container	$ 3,280.00
		Total Eftpos Payment		**$ 353,343.73**
DD12207.1	06/09/2026	AXA Australia	Payroll deductions	$ 3,412.79
DD12207.2	06/09/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	$ 665.08
DD12207.3	06/09/2026	GESB Super	Superannuation contributions	$ 12.00
DD12207.4	06/09/2026	Unisuper	Payroll deductions	$ 1,311.55
DD12207.5	06/09/2026	Aware Super	Superannuation contributions	$ 10,844.13
DD12207.6	06/09/2026	Vision Super	Superannuation contributions	$ 1,311.54
DD12207.7	06/09/2026	Panorama Super	Superannuation contributions	$ 1,375.14
DD12207.8	06/09/2026	Australian Super	Superannuation contributions	$ 1,341.69
DD12207.9	06/09/2026	Rest Superannuation	Superannuation contributions	$ 951.17
DD12234.1	15/09/2026	Viva Energy Australia Ltd	Fuel Purchase August 2026	$ 8,348.16
DD12238.1	20/09/2026	AXA Australia	Payroll deductions	$ 3,586.37
DD12238.2	20/09/2026	Commonwealth Life Superannuation Mastertrust	Payroll deductions	$ 670.27
DD12238.3	20/09/2026	Australian Super	Superannuation contributions	$ 388.36
DD12238.4	20/09/2026	Unisuper	Payroll deductions	$ 1,311.55
DD12238.5	20/09/2026	Aware Super	Superannuation contributions	$ 11,569.37
DD12238.6	20/09/2026	Vision Super	Superannuation contributions	$ 1,311.54
DD12238.7	20/09/2026	Panorama Super	Superannuation contributions	$ 1,366.91
DD12238.8	20/09/2026	Australian Super	Superannuation contributions	$ 1,323.50
DD12238.9	20/09/2026	Rest Superannuation	Superannuation contributions	$ 1,340.24
DD12243.1	25/09/2026	Mastercard	See Attachements	$ 4,820.35
DD12250.1	25/09/2026	Mastercard	See Attachements	$ 4,187.15
DD12264.1	25/09/2026	Mastercard	See Attachements	$ 17,804.97
DD12207.10	06/09/2026	Australian Super	Superannuation contributions	$ 2,093.46
DD12207.11	06/09/2026	Staff	Superannuation contributions	$ 284.37

DD12207.12	06/09/2026	ANZ Smart Choice Super	Superannuation contributions	$ 350.86
DD12238.10	20/09/2026	Australian Super	Superannuation contributions	$ 2,170.34
DD12238.11	20/09/2026	Staff	Superannuation contributions	$ 389.65
DD12238.12	20/09/2026	ANZ Smart Choice Super	Superannuation contributions	$ 350.86
		Total Direct Debit Payment		**$ 84,893.37**
		Total Transaction for the Month of September 2026		**$ 439,820.35**