

Shire of Cocos (Keeling) Islands

MINUTES

**Ordinary Council Meeting
25 February 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

AN APOLOGY WAS RECEIVED FROM THE SHIRE PRESIDENT. IN THE ABSENCE OF THE SHIRE PRESIDENT, THE DEPUTY PRESIDING MEMBER DECLARED THE MEETING OPEN AT 1:00PM AND WELCOMED COUNCILLORS, OFFICERS AND MEMBERS OF THE PUBLIC.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Deputy President: Cr A Young

Councillors: Cr A Badlu
Cr L Fowler
Cr S Knight
Cr O Sloan

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

Guests: Nil

Public: 2

Apologies: Cr I Minkom
Cr T Lacy

Approved Leave of Absence: Nil

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

West Island Boat Ramp

Question 1: What is the latest update on the boat ramp?

CEO response The CEO advised that sand from the area will be utilised for interim foreshore protection works. It is anticipated that this may expose the existing boat ramp. Once exposed, the Shire will consider available options regarding the future of the boat ramp.

Question 2: Is it possible to get some parking directions at the existing temporary ramp?

CEO response: The CEO advised that the Shire is aware of parking issues at the temporary ramp location. Officers are considering the installation of “No Parking” signage and enforcement measures where required.

Question 3: Is there a registry for injuries that occur at Shire facilities?

CEO response: The CEO advised he is not aware of a specific injury registry. However, where an incident is reported to the Shire, an incident report would be completed and the matter managed in consultation with the Shire’s insurers as required.

5 LEAVE OF ABSENCE

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

5.1 APPROVED LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

COUNCILLOR	DATE OF LEAVE	APPROVED BY COUNCIL
Nil		

5.2 APPLICATION FOR LEAVE OF ABSENCE

Cr S Knight submitted a written request for a Leave of Absence for the period 6 March 2026 to 6 June 2026.

COUNCIL RESOLUTION

MOVED: CR A BADLU SECONDED: CR O SLOAN

THAT COUNCIL APPROVES CR KNIGHT’S LEAVE OF ABSENCE FOR THE PERIOD FROM 6 MARCH 2026 TO 6 JUNE 2026.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CR AYESHA YOUNG, CR AZAH BADLU, CR LEVI FOWLER, CR SIGNA KNIGHT, CR OSMAN SLOAN

AGAINST: NIL

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting – 17 December 2025

OFFICER RECOMMENDATION – ITEM 7.1

THAT COUNCIL BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 5.22(2) AND 3.18 OF THE LOCAL GOVERNMENT ACT 1995 (WA)(CKI), RESOLVES THAT THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 17 DECEMBER 2025 AS PRESENTED IN ATTACHMENT 7.1 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

10.2.1.3. Draft SOCKI Audit-Risk-and-Improvement-Committee-Terms-of-Reference [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

This report seeks Council’s approval to establish the Shire’s Audit, Risk and Improvement Committee (ARIC) and to appoint:

- An Independent Presiding Member
- An Independent Deputy of the Presiding Member
- Four Council Members

These appointments will ensure the Committee has the appropriate independence, governance oversight, and expertise to strengthen financial management, risk oversight, and continuous improvement across the Shire.

BACKGROUND

Recent reforms to the local government framework require all audit committees to transition to Audit, Risk and Improvement Committees (ARICs) from 1 January 2026, with a six-month transition period concluding 30 June 2026.

Under the amended provisions of the *Local Government Act 1995* and associated regulations, ARICs must include:

- An Independent Presiding Member
- An Independent Deputy of the Presiding Member

The Western Australian Local Government Association (WALGA) maintains an ARIC Presiding Members Pool to assist local governments in meeting these requirements.

The Shire of Cocos (Keeling) Islands initially received confirmation of availability from Ms Leah Horton to act as Independent Presiding Member. However, subsequent advice received prior to the Council meeting confirmed that Ms Horton is no longer available to undertake the role.

Ms Gia Jac, who is listed on the WALGA ARIC Presiding Members Pool, has since confirmed her availability to act as Independent Presiding Member.

Elected Members were advised of this change prior to the meeting, and the agenda report has been updated accordingly. The public agenda on the Shire’s website has also been amended to reflect this update. The late change was unavoidable due to circumstances outside the Shire’s control.

The following WALGA ARIC Pool members are therefore proposed:

- Ms Gia Jac – Independent Presiding Member (Proposed)
- Mr Alan Lamb – Independent Deputy of the Presiding Member (Proposed)

Profiles are provided under confidential cover.

At the Council meeting held on 29 October 2025, the following Councillors were nominated to serve on the Audit and Risk Committee:

- Shire President Isa Minkom
- Deputy President Ayesha Young
- Councillor Tony Lacy

One additional Councillor is required to complete the four Council member appointments.

All appointments require an absolute majority of Council.

COMMENTS

ARIC Establishment and Role

The Audit, Risk and Improvement Committee will provide independent assurance and advice to Council on key governance matters, including:

- Oversight of financial management, reporting, and compliance
- Review of risk management frameworks and internal controls
- Evaluation of continuous improvement initiatives

The Committee does not have executive authority. Its role is advisory, with recommendations referred to Council for decision-making.

The Audit, Risk and Improvement Committee Terms of Reference is attached for Council information.

Membership

Proposed Committee Structure

Position	Number
Independent Presiding Member	1
Independent Deputy of the Presiding Member	1
Council Members	4

Independent Members

- Ms Leah Horton – Independent Presiding Member
- Mr Alan Lamb – Independent Deputy of the Presiding Member

Council Members

- Shire President Isa Minkom

- Deputy President Ayesha Young
- Councillor Tony Lacy
- One additional Councillor to be appointed by Council resolution

All appointments are for a two-year term expiring 16 October 2027.

The Independent Deputy of the Presiding Member is appointed to chair meetings only in the absence of the Independent Presiding Member and does not attend meetings unless required to perform that role.

Functions

1. The ARIC will undertake the following functions:
2. Financial Oversight – review financial statements, audit findings, and reporting processes.
3. Risk and Compliance – monitor the effectiveness of risk management frameworks, review compliance audit reports, and recommend actions to Council.
4. Internal Review and Continuous Improvement – review the CEO’s internal review reports, identify opportunities for system improvements, and provide recommendations.
5. Other Functions – undertake any additional functions prescribed by legislation or referred by Council.

Meetings and Reporting

- Meetings will be held at least quarterly, or more frequently as required.
- A quorum requires a majority of members, including at least one independent member.
- Minutes and recommendations will be reported to Council.
- Meetings will be conducted in accordance with the Shire’s Standing Orders and statutory requirements.

POLICY AND LEGISLATION IMPLICATIONS

- *Local Government Act 1995* – sections 5.10, 5.11A, 5.12, 7.1A, 7.1B
- *Local Government Amendment Act 2024* – sections 86–90
- *Local Government Regulations Amendment Regulations (No. 4) 2025*
- *Local Government (Audit) Regulations 1996*

FINANCIAL IMPLICATIONS

Independent members are entitled to meeting fees and reimbursable expenses, which can be accommodated within the existing governance budget. Councillor members do not receive additional fees for participation.

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/Fraud	Insufficient oversight of financial management and risk	High (4)	Committee to review financial statements, risk registers, and internal controls quarterly.
Reputation	Lack of independence in committee decision-making	Medium (3)	Appoint independent Presiding Member and Deputy; ensure Council members act in advisory capacity only.
Compliance	Failure to establish a compliant ARIC	High (4)	Establish ARIC in accordance with legislative requirements and appoint both independent and Council members by absolute majority.

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 establishment of the Audit, Risk and Improvement Committee ensures the Shire meets legislative requirements and strengthens oversight of financial management, risk, and compliance. By appointing independent members alongside four Councillor representatives (by absolute majority), Council will be supported by a dedicated advisory body that enhances transparency, accountability, and continuous improvement across Shire operations.

OFFICER RECOMMENDATION – ITEM NO 10.2.1

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. ESTABLISHES THE AUDIT, RISK AND IMPROVEMENT COMMITTEE IN ACCORDANCE WITH SECTIONS 7.1A AND 7.1B OF THE *LOCAL GOVERNMENT ACT 1995*;
2. APPOINTS MS GIA JAC AS INDEPENDENT MEMBER AND PRESIDING MEMBER FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027;
3. APPOINTS MR ALAN LAMB AS INDEPENDENT DEPUTY OF THE PRESIDING MEMBER, TO CHAIR MEETINGS ONLY IN THE ABSENCE OF THE INDEPENDENT PRESIDING MEMBER, FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027; AND
4. APPOINTS THE FOLLOWING COUNCIL MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027:
 - SHIRE PRESIDENT ISA MINKOM
 - DEPUTY PRESIDENT AYESHA YOUNG
 - COUNCILLOR TONY LACY
 - ONE ADDITIONAL COUNCILLOR TO BE APPOINTED BY COUNCIL RESOLUTION.

RESOLUTION OCM/26/002**MOVED: CR FOWLER****SECONDED: CR A BADLU**

THAT COUNCIL, BY ABSOLUTE MAJORITY:

1. ESTABLISHES THE AUDIT, RISK AND IMPROVEMENT COMMITTEE IN ACCORDANCE WITH SECTIONS 7.1A AND 7.1B OF THE *LOCAL GOVERNMENT ACT 1995*;
2. APPOINTS MS GIA JAC AS INDEPENDENT MEMBER AND PRESIDING MEMBER FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027;
3. APPOINTS MR ALAN LAMB AS INDEPENDENT DEPUTY OF THE PRESIDING MEMBER, TO CHAIR MEETINGS ONLY IN THE ABSENCE OF THE INDEPENDENT PRESIDING MEMBER, FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027; AND
4. APPOINTS THE FOLLOWING COUNCIL MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE FOR A TWO-YEAR TERM EXPIRING 16 OCTOBER 2027:
 - SHIRE PRESIDENT ISA MINKOM
 - DEPUTY PRESIDENT AYESHA YOUNG
 - COUNCILLOR TONY LACY

THE MOTION WAS PUT AND DECLARED CARRIED 5/0 BY ABSOLUTE MAJORITY**FOR:** CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN**AGAINST:** NIL**REASON FOR CHANGE TO RECOMMENDATION**

Council resolved not to appoint an additional Council Member, opting to maintain a membership of four (4) members: three (3) Elected Members and the Independent Presiding Member.



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Terms of Reference | Audit, Risk and Improvement Committee

1. Establishment

In accordance with section 7.1A. of the *Local Government Act 1995* (the Act) the Council of the Shire of Cocos (Keeling) Islands (the Shire) has established an Audit, Risk and Improvement Committee (the Committee).

The Committee will operate in accordance with all relevant provisions of the Act, the *Local Government (Audit) Regulations 1996* and the *Local Government (Administration) Regulations 1996*.

2. Authority

As prescribed in Regulation 16 of the *Local Government (Audit) Regulations 1996*, the Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference. This role is designed to facilitate informed decision- making by Council in relation to its legislative functions and duties that have not been delegated to the Chief Executive Officer (CEO).

The Committee is a formally appointed Committee of the Council and is responsible to the Council.

The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislated responsibility and it does not have any delegated financial responsibility. The Committee does not have management functions and cannot involve itself in management processes or procedures.

3. Membership

3.1 Composition

The Committee will consist of seven (5) members.

- a) An Independent Presiding Member;
- b) An Independent Deputy Presiding Member; and
- c) Shire President
- d) Deputy President
- e) Two (2) Council Members.

The Council can appoint one or more deputies for the Council Members (Members) of the Audit, Risk and Improvement Committee at any time.

An induction session will be conducted for Members who are appointed to the Committee at the first meeting following the appointment to equip the Members to fulfil their duties on the committee.



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Committee members must declare conflicts of interest in accordance with Regulation 22 of the *Local Government (Model Code of Conduct) Regulations 2021*, in a written notice given to the CEO before the meeting or at the meeting immediately before the matter is discussed.

All members of the Committee are bound by the Code of Conduct for Elected Members, Committee Members and Candidates. Any instance where a Committee member has a commercial interest or is closely associated with an organisation that has an interest in the business of the Shire which represents a conflict of interest or pecuniary interest, or there is a risk or perception of conflict of interest, must be declared to the CEO before or at the Committee meeting.

3.2 Presiding and Deputy Presiding Member

Appointment of an independent Presiding and Deputy Presiding Member will be made following a public advertisement. The evaluation of potential members will be reviewed by the CEO for recommendation to Council.

Appointments will be approved through absolute majority of Council based on the potential member's experience and qualifications in any or all the following:

- a) Internal audit;
- b) Risk management;
- c) Financial management/reporting;
- d) Information and Systems Technology;
- e) Audit Committee practices; and
- f) Understanding of complexities associated with the Shire. Members

of the Committee are expected to:

- a) understand the legal and regulatory obligations of the accountable authority for governing the Shire;
- b) understand the Shire's governance arrangements that support achievement of the Shire's strategies and objectives;
- c) understand subject matter expert reporting; and
- d) adhere to the Shire's code of conduct.

A presiding or deputy presiding member cannot:

- a) Be a council member of the Shire or a council member of any other local government;
- b) Be an employee of the Shire or someone who is nominated by, or is to be appointed to represent, any employee of the Shire;
- c) Have any operating responsibilities with the Shire; or
- d) Provide paid services to the Shire either directly or indirectly in any other role.

Per section 7.1B (3) of the Act, if the office of Presiding Member is vacant; or the Presiding Member



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is not available or is not able or unwilling to perform the functions of Presiding Member, then the Committee Members present at the meeting must choose the deputy of the Presiding Member, if present, to preside at the meeting.

3.3 Tenure

The tenure of all members' appointment to the Committee must be compliant with Section 5.11 of the Act, being up to two years, terminating on the day of the Ordinary Council elections, at which time all members will be eligible for appointment.

Council may terminate the appointment of any member prior to the expiry of their term, if:

- a) The Committee's Presiding Member considers that the member is not making a positive contribution to the Committee.
- b) The member is found to be in breach of the Council's Code of Conduct for Elected Members, Committee Members and Candidates or a serious contravention of the Act.
- c) A member's conduct, action or comments bring the Shire into disrepute.

3.4 Entitlements

The Independent Presiding and Deputy Presiding Members will be entitled to the maximum meeting attendance fee for a Band 4 local government, as determined by the Salaries and Allowances Tribunal.

Committee members may also apply for reimbursement of travel expenses.

4. Shire Staff

The following will be issued with a standing invitation to attend Committee meetings, to provide advice and guidance to the Committee:

- a) CEO;
- b) Executive Management Team;
- c) Manager Governance and Risk;
- d) Business Solutions Coordinator;
- e) Representatives of the Shire's Auditor and Office of the Auditor General;
- f) Other staff may be invited to attend meetings to discuss specific issues or reviews as and when required.

These attendees may take part in the discussions and business of the meetings but have no voting rights.

The Manager Governance Risk and Planning is to assist the Committee as follows:

- a) Arranging meetings, preparing agendas, and preparing minutes;



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- b) Taking action to implement Committee decisions as guided by the Shire's Governance section in relation to:
 - i. Obtaining information for the next or future meetings;
 - ii. Preparing a paper for the next or future meetings;
 - iii. Coordinating relevant staff of the Shire to provide advice at the next or at a future meeting;
 - iv. Promulgating decisions e.g. reporting, providing or seeking advice on significant correspondence of all kinds.
- b) Preparing background notes;
- c) Providing advice to the Presiding Member, Committee Members and Committee users on Committee policy and process matters; and
- d) Maintaining appropriate Committee records in an accessible form.

5. Objectives

The role of the Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, audit functions and ethical accountability.

The Committee is to guide and assist the Council to fulfil its oversight responsibilities relating to:

- a) External and Internal Audit activities;
- b) Financial Management processes and controls;
- c) Risk Management activities;
- d) Internal control effectiveness; and
- e) Compliance and Integrity.

Improvement opportunities

In addition to specific audit reports, reports issued by, but not restricted to, the Corruption and Crime Commission, the Office of the Auditor General and Local Government Insurance Services (LGIS) provide valuable information on standards, expectations and benchmarks. These reports generally originate from work conducted by the various bodies other entities that may on occasion, include Shire operations.

All these reports present an opportunity to compare Shire practices with other approaches, developing standards and changing expectations. These are improvement opportunities and are captured by the Shire's governance systems and processes being monitored to completion, on behalf of Council, by the Committee.

6. Functions



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The Committee will operate in accordance with all relevant provisions of the Act, the *Local Government (Audit) Regulations 1996* and the *Local Government (Administration) Regulations 1996*.

As prescribed in Regulation 16 of the *Local Government (Audit) Regulations 1996*, the Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference. This role is designed to facilitate informed decision-making by Council in relation to its legislative functions and duties that have not been delegated to the CEO.

The Committee's responsibilities include, but are not limited to:

6.1 External Audit

The Committee is responsible for communicating and liaising with the Office of the Auditor General (OAG). This includes understanding the results of financial and performance audits conducted within the Shire and overseeing whether recommendations are implemented by management. The Committee will:

- a) meet with the OAG to discuss the audit plan (audit entrance meeting) and the results of the financial audit (audit exit meeting);
- b) review external audit reports and assess whether matters are being managed and rectified in an appropriate and timely manner;
- c) discuss with the OAG any significant resolved or unresolved disagreements with management;
- d) review reports from the OAG including auditor's reports, closing reports, management letters and management response to OAG findings;
- e) review all representation letters signed by management to assess whether the information appears complete and appropriate; and
- f) meet with the OAG at least once per year. At this meeting, the Committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses.

6.2 Internal Audit

The Committee is responsible for guiding and overseeing the activities, resources and structure of the internal audit function. The Committee will:

- a) review and approve the internal audit plan and monitor its implementation;
- b) review internal and external (non-financial) audit reports and assess whether matters are being managed and rectified in an appropriate and timely manner; and
- c) review performance audits conducted at the Shire and ensuring that agreed



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recommendations are implemented.

6.3 Financial Management

The Committee oversees the integrity of financial and performance reporting processes within the Shire. The Committee will:

- a) review performance audits conducted at the Shire and ensuring that agreed recommendations are implemented (Financial);
- b) review significant financial and reporting issues, including related party transactions, complex or unusual transactions and significant accounting and financial reporting issues;
- c) consider the appropriateness of the accounting controls, principles and policies adopted and the methods of applying those principles and policies;
- d) review the Shire's insurances on the adequacy of cover having regard to the Shire's financial position and the risks that the Shire has already assumed;
- e) review the CEO's report into the appropriateness and effectiveness of the Shire's financial management systems and procedures under Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* and:
 - i. report to the Council the results of that review; and
 - ii. give the Council a copy of the CEO's report;
- f) review the outstanding rates debt and sundry debt and the adequacy of recovery actions; and
- g) other matters for noting or reporting to Council.

6.4 Risk Management

The Committee oversees the Shire's system of risk management. The Committee will:

- a) determine whether the Shire has in place an effective and appropriate risk management framework, under which all material risks are identified, analysed, managed and reported;
- b) recommend to Council the acceptance of the levels of risk escalation and reporting within the risk management framework;
- c) recommend to Council the acceptance of the risk appetite statements developed by the Shire's Executive Management;
- d) review the CEO's report into the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance, presented to it by the CEO under Regulation 17 of the *Local Government (Audit) Regulations 1996* and:
 - i. report to the Council the results of that review; and
 - ii. give the Council a copy of the CEO's report;
- e) review whether appropriate business continuity planning arrangements are in place; and
- f) review results of relevant OAG audit reports and better practice publications for guidance on



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good practices, including any self-assessment by management.

6.5 Internal Controls

The Committee oversees the Shire's system of internal controls. The Committee will monitor and review the effectiveness of the Shire's systems for internal control, as well as its systems for compliance with laws, standards, legislation and policy, and other requirements.

6.6 Compliance and Integrity

The Committee oversees the Shire's processes to ensure compliance with relevant laws and regulations and for promoting a strong governance culture within the Shire. The Committee will:

- a) review whether appropriate fraud control arrangements, processes and systems are in place to detect, capture and effectively respond to fraud- related information;
- b) understand the Shire's compliance framework including its obligations, the officers responsible for compliance activities and management oversight and review of these processes;
- c) review management's investigation of non-compliance matters and obtaining assurance from management that appropriate follow-up action was taken; and
- d) inquire with management, internal audit and the OAG on their assessment of the compliance culture, the risk of non-compliance, or whether they have any knowledge of any actual, suspected or alleged non-compliance affecting the entity.

7. Meeting Operation

Meetings shall be held in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Standing Orders Amendment Local Law 2018*.

7.1 Quorum

As prescribed in section 5.19 of the Act, the quorum shall be at least 50% of the number of members of the Committee, including at least one of the Presiding Member or Deputy Presiding Member, which equates to three (3) members.

7.2 Meeting Frequency

The Committee will meet as frequently as required, usually four times a year and be held on the first Thursday of February, May, August and November at 4:00pm.

A schedule of meetings will be developed and agreed by the members annually. Additional meetings may be convened as required.

7.3 Agenda



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An agenda will be distributed at least 72 hours prior to the meeting, along with the minutes of the previous meeting, reports and other attachments or information to be addressed.

7.4 Meeting Location and Time

Meetings of the Committee will be held in person, usually at the Council Chambers, but may be convened at another suitable location if required.

7.5 Public Attendance at Meetings

In accordance with Section 5.23 of the Act, the meetings of the Committee will be open to members of the public. However, because of the inherent nature of the meeting dealing with several aspects as defined by Section 5.23, (2), (4)(a)(b)(e)(f) of the Act the Committee will consider closing the meeting to the public at the commencement of the meeting.

7.6 Voting

Despite section 5.20 of the Act, a decision of the Audit, Risk and Improvement committee is to be made by a simple majority.

7.7 Agenda and Minutes

Unconfirmed minutes of the meeting will be made available to all Council Members and the Independent Member(s) within seven days. A public agenda and an abridged set of minutes will be published on the Shire's website.

7.8 Reporting

There are two types of reports presented to the Committee:

- a) Reports for information purposes and noting; and
- b) Reports requiring approval.

These reports are then presented to Council for final endorsement upon the Committees recommendation. The Committee may at any time report to Council on any matters it deems to be sufficiently important. The Committee will, as often as necessary, and at least once a year, report to Council on its operations and activities during the year and confirm that all functions outlined in this terms of reference have been satisfactorily addressed.

The Committee shall appoint a spokesperson to represent the Independent Presiding Member and speak on behalf of the Committee when presenting items to Council.

7.9 Delegation

The Committee has delegated authority to meet with the Shire's Auditor at least once every year



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on behalf of the Council in accordance with Section 7.12A(2) of the Act.

The Committee may note reports and recommend reports for consideration by Council.

7.10 Confidentiality

All Committee members will be required to adhere to the Shire’s confidentially requirements. In particular, no confidential information received or generated by the Committee will be disclosed to persons not authorised by the Committee to receive such information.

Document control

Document approvals:	
Version #	Adoption

10.2.2 PROPOSED RENEWAL TOURIST FACILITY - LOT 1000 (NO 39) JALAN PANTAI, HOME ISLAND

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: Home Island

APPLICANT: Australian Centre for Sight

OWNER: Australian Centre for Sight

PROPOSAL: Renewal tourist facility

LOCATION: Lot 1000 (#39) Jalan Pantai, Home Island

ATTACHMENTS:

- 10.2.2.1. DA Application for Approval - Oceania House [↓](#)
- 10.2.2.2. Oceania House - Property Management Plan [↓](#)
- 10.2.2.3. Letter of Support 1 - *Under Separate Cover*
- 10.2.2.4. Letter of Support 2 - *Under Separate Cover*
- 10.2.2.5. Letter of Support 3 - *Under Separate Cover*

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

For Council to consider the renewal of a development application for the use of six (6) bedrooms within the Oceania (“Big”) House for short-term accommodation (Tourist Facility).

BACKGROUND

The subject property, Lot 1000 (#39) Jalan Pantai, Home Island, is zoned **Special Use 6** under the Shire of Cocos (Keeling) Islands Local Planning Scheme No.1 (the Scheme).

The following land uses are permissible within Special Use 6:

- Shop
- Tourist facility
- Social/community facility
- Restaurant/café
- Cultural facility
- Residential
- Educational establishment

The development application seeks approval for the use of part of the Oceania House as a Tourist Facility. The previous approval expired in July 2024.

The Scheme and the Planning and Development (Local Planning Schemes) Regulations 2015 do not define the land use term “Tourist Facility”. Accordingly, Council is required to determine whether the proposed use is consistent with the objectives of the zone under Clause 3.4.2 of the Scheme.

This application was previously considered by Council at its Ordinary Meeting held on 27 July 2022 (Item 10.1.10).

The application was referred to the Department of Infrastructure, Transport, Regional Development and Communications (Commonwealth) regarding essential service implications. No concerns were raised.

The Oceania House is listed on the National Estate under the *Australian Heritage Commission Act 1975*. As no building works are proposed and the application relates only to land use, referral to the responsible heritage authority is not required.

Council currently does not have a delegation register in place for statutory town planning approvals. As such, the application must be determined by Council.

COMMENTS

The reactivation of the Oceania House through this development application is generally supported. It is recommended that Council retain appropriate control through the imposition of conditions. In the event of non-compliance, Council may cancel the approval in accordance with the enforcement provisions of the Scheme.

As the application proposes the use of six (6) bedrooms, it is recommended that the maximum accommodation capacity be capped at twelve (12) guests (two guests per bedroom).

It is further recommended that the Home Management Plan be provided to Shire officers prior to commencement of use for review, if required.

The previous approval included a two-year time-limited condition to comply with an earlier State Planning Bulletin. A subsequent Planning Bulletin dealing with holiday accommodation no longer recommends time-limited approvals. Accordingly, a time limitation is not recommended.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this item.

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Compliance	Unruly behaviour of guests in a residential area	Moderate (6)	Enforcement of approval conditions
Health & Safety	House fire	Moderate (5)	Property Management Plan condition

Risk Matrix

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

POLICY AND LEGISLATION IMPLICATIONS

The proposal has been assessed against the Shire of Cocos (Keeling) Islands Local Planning Scheme No.1.

The land use “Tourist Facility” is not listed in Table 1 – Zoning Table Use Classes. Therefore, the use is not automatically permitted and requires Council discretion.

Clause 3.4.2 of the Scheme provides that where a use is not specifically listed, Council may determine whether the use is consistent with the objectives of the zone.

Under Clause 3.4.2(a), Council may determine that the proposed use is consistent with the objectives of Special Use 6 and is therefore permitted.

Officers recommend that Council exercise its discretion under Clause 3.4.2(a) to approve the application.

STRATEGIC IMPLICATIONS

Theme

E Economic

Goal

E5 To encourage low-impact tourism

Strategy

E5.2 Strengthen relationship and communication with Cocos (K) Islands Tourism Association (CKITA) and operators and work collaboratively to promote low-impact, eco-friendly approach to tourism

VOTING REQUIREMENT

Simple Majority

CONCLUSION

The officer supports the proposal, subject to the imposition of appropriate conditions.

OFFICER RECOMMENDATION – ITEM NO 10.2.2

THAT COUNCIL, BY SIMPLE MAJORITY:

- A. PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, GRANTS DEVELOPMENT APPROVAL FOR A TOURIST FACILITY LAND USE AT LOT 1000 (#39) JALAN PANTAI, HOME ISLAND, SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES; AND
- B. DETERMINES THAT THE PROPOSED USE IS CONSISTENT WITH THE OBJECTIVES OF SPECIAL USE 6 AND IS THEREFORE PERMITTED.

CONDITIONS

- 1. DEVELOPMENT SHALL BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AND ANY APPROVED PLANS.
- 2. ANY ADDITIONAL DEVELOPMENT NOT IN ACCORDANCE WITH THIS APPROVAL REQUIRES FURTHER APPROVAL FROM THE SHIRE OF COCOS (KEELING) ISLANDS.
- 3. THE TOTAL NUMBER OF GUESTS ACCOMMODATED SHALL NOT EXCEED TWELVE (12) PERSONS AT ANY TIME.
- 4. THE DEVELOPMENT SHALL NOT CAUSE NUISANCE OR ADVERSELY AFFECT THE AMENITY OR SAFETY OF THE LOCALITY, TO THE SATISFACTION OF THE SHIRE.
- 5. BARBEQUES ARE LIMITED TO GAS OR ELECTRIC ONLY.
- 6. GUEST ACCOMMODATION IS LIMITED TO SHORT-STAY USE, BEING A MAXIMUM OF THREE (3) MONTHS IN ANY TWELVE (12) MONTH PERIOD.
- 7. THE PROPERTY MANAGER SHALL COMPLY WITH THE HOME MANAGEMENT PLAN AT ALL TIMES.

ADVICE NOTES

- A. THIS APPROVAL IS ISSUED UNDER LOCAL PLANNING SCHEME NO.1 ONLY AND DOES NOT AUTHORISE DEVELOPMENT UNDER ANY OTHER LEGISLATION.
- B. ANY PERSON AGGRIEVED BY THE DECISION HAS THE RIGHT TO APPLY FOR REVIEW TO THE STATE ADMINISTRATIVE TRIBUNAL WITHIN TWENTY-EIGHT (28) DAYS.
- C. THIS APPROVAL APPLIES ONLY TO THE CURRENT APPLICANT AND IS NOT TRANSFERABLE.

RESOLUTION OCM/26/003

MOVED: CR O SLOAN

SECONDED: CR FOWLER

THAT COUNCIL, BY SIMPLE MAJORITY:

- A. PURSUANT TO THE SHIRE OF COCOS (KEELING) ISLANDS LOCAL PLANNING SCHEME NO.1, GRANTS DEVELOPMENT APPROVAL FOR A TOURIST FACILITY LAND USE AT LOT 1000 (#39)**

JALAN PANTAI, HOME ISLAND, SUBJECT TO THE FOLLOWING CONDITIONS AND ADVICE NOTES; AND

- B. DETERMINES THAT THE PROPOSED USE IS CONSISTENT WITH THE OBJECTIVES OF SPECIAL USE 6 AND IS THEREFORE PERMITTED.**

CONDITIONS

- 1. DEVELOPMENT SHALL BE CARRIED OUT ONLY IN ACCORDANCE WITH THE DETAILS OF THE APPLICATION AND ANY APPROVED PLANS.**
- 2. ANY ADDITIONAL DEVELOPMENT NOT IN ACCORDANCE WITH THIS APPROVAL REQUIRES FURTHER APPROVAL FROM THE SHIRE OF COCOS (KEELING) ISLANDS.**
- 3. THE TOTAL NUMBER OF GUESTS ACCOMMODATED SHALL NOT EXCEED TWELVE (12) PERSONS AT ANY TIME.**
- 4. THE DEVELOPMENT SHALL NOT CAUSE NUISANCE OR ADVERSELY AFFECT THE AMENITY OR SAFETY OF THE LOCALITY, TO THE SATISFACTION OF THE SHIRE.**
- 5. BARBEQUES ARE LIMITED TO GAS OR ELECTRIC ONLY.**
- 6. GUEST ACCOMMODATION IS LIMITED TO SHORT-STAY USE, BEING A MAXIMUM OF THREE (3) MONTHS IN ANY TWELVE (12) MONTH PERIOD.**
- 7. THE PROPERTY MANAGER SHALL COMPLY WITH THE HOME MANAGEMENT PLAN AT ALL TIMES.**

ADVICE NOTES

- A. THIS APPROVAL IS ISSUED UNDER LOCAL PLANNING SCHEME NO.1 ONLY AND DOES NOT AUTHORISE DEVELOPMENT UNDER ANY OTHER LEGISLATION.**
- B. ANY PERSON AGGRIEVED BY THE DECISION HAS THE RIGHT TO APPLY FOR REVIEW TO THE STATE ADMINISTRATIVE TRIBUNAL WITHIN TWENTY-EIGHT (28) DAYS.**
- C. THIS APPROVAL APPLIES ONLY TO THE CURRENT APPLICANT AND IS NOT TRANSFERABLE.**

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL



APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details (Please ensure that ALL Landowners sign this form)			
Name	Australian Centre for Sight		
ABN (if applicable)	22 601 469 489		
Postal Address	3 Stableford Ave		
Glen Waverley VIC	Postcode	3150	
Phone	Home: 0406939547	Mobile: 0406939547	
Email Address	Suheb.ahmed@gmail.com		
Contact person(s) for Correspondence	Seyfi (0412318045) fairdirector@gmail.com		
Signature:		Date:	24/12/25
Signature:		Date:	24/12/25
<i>The signature of the owner(s) is required on all applications. This application will not proceed without the signature. For the purposes of signing this application, an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>			
Applicant Details (if different from owner)			
Name			
Postal Address			
	Postcode		
Phone	Home:	Mobile:	
Email Address			
Contact person(s) for Correspondence			
The information and plans provided with this application may be made available by the local government for public viewing in connection with this application.			Yes
Signature			

APPLICATION FOR DEVELOPMENT APPROVAL

Property Details			
Lot No 1000	House No 39	Location No	
Diagram or Plan No 27660	Certificate of Title Vol. No 2214	Folio 422	
Title encumbrances (e.g. easements, restrictive covenants): 1. Easement benefit 2. Restrictive covenant burden 3. Easement to Commonwealth			
Street Name. Jalan Pantai		Suburb Home Island	
Nearest Street Intersection: Jalan Raya			
Nature of Proposed Development (Please ensure to tick one box below)			
<p>Works Means any demolition, erection, construction, alteration of or addition to any building/structure or any excavation carried out on the land.</p> <p>Use The action of using something or the state of being used for a purpose (i.e. Dwelling being used for a holiday house or home occupation).</p> <p>Works and Use Any application that involves both of the above.</p>		<p><input type="checkbox"/> Works</p> <p><input checked="" type="checkbox"/> Use</p> <p><input type="checkbox"/> Works and Use</p>	
<p>Is an exemption from development claimed for part of the development?</p> <p>If yes, is the exemption for:</p>		<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Works <input type="checkbox"/> Use</p>	
Description of proposed works and/or land use (PLEASE TYPE BELOW YOUR PROPOSAL)			
Description: Short stay temporary accommodation			
Description of exemption claimed (if relevant)			
Nature of any existing buildings and/or land use		Tourist accommodation	
Approximate cost of proposed development (excl. GST)		\$30 000	
Estimated time of completion of Development		Ready for immediate use	
Office Use Only			
Acceptance Officer's Initials		Date Received	
Local Government Reference Number			

APPLICATION FOR DEVELOPMENT APPROVAL

Shire of Cocos (Keeling) Islands 1094 Home Island, Cocos (Keeling) Islands, INDIAN OCEAN 6799
Tel: (08) 9162 6649 Fax: (08) 9162 6668 Email: info@cocos.wa.gov.au

Additional Information for Sign Applications only	
1.	<p>Description of property on which advertisement is to be displayed including full details of its proposed position within that property:</p> <p>N/A _____</p>
2.	<p>Details of proposed sign:</p> <p>(a) Type of structure on which advertisement is to be erected (i.e. freestanding, wall mounted, other): _____</p> <p>(b) Height: _____ Width: _____ Depth: _____</p> <p>(c) Colours to be used: _____</p> <p>(d) Height above ground level – to top of advertisement: _____ to underside: _____</p> <p>(e) Materials to be used: _____</p> <p>Illuminated: Yes _____ No _____</p> <p>If yes, state whether steady, moving, flashing, alternating, digital, animated or scintillating and state intensity of light source: _____</p>
3.	<p>Period of time for which advertisement is required: _____</p>
4.	<p>Details of signs (if any) to be removed if this application is approved: _____</p> <p>Note: This application should be supported by a photograph or photographs of the premises showing superimposed thereon the proposed position for the advertisement and those advertisements to be removed as detailed in 4 above.</p> <p>Signature of advertiser(s): _____</p> <p>(if different from land owners) _____</p> <p>Date: _____</p>

APPLICATION FOR DEVELOPMENT APPROVAL

Shire of Cocos (Keeling) Islands 1094 Home Island, Cocos (Keeling) Islands, INDIAN OCEAN 6799
Tel: (08) 9162 6649 Fax: (08) 9162 6668 Email: info@cocos.wa.gov.au

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

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

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

APPLICATION FOR DEVELOPMENT APPROVAL



SHIRE of COCOS (KEELING) ISLANDS

HOLIDAY HOME - PROPERTY MANAGEMENT PLAN

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

Number of Bedrooms: 6

Maximum Number of Occupants to Be Accommodated at Any One Time: 15

PROPERTY MANAGER DETAILS:

Name: Osman Macrae

Address: 40 Home Island Cocos Keeling Islands 6799 IOT

osmanmacrae@gmail.com

The nominated Property Manager will:

- Have day-to-day management of the holiday home; and
- Respond to complaints pertaining to guest behaviour within a reasonably expected timeframe.

DETAILS OF RESERVATIONS ARRANGEMENTS (please circle all applicable):

Property Manager

Internet (please specify): www.cocoskeelingislands.com.au

Other (please specify): www.oceaniahouse.cc

DUTIES OF PROPERTY MANAGER

- Display the Code of Conduct, Property Manager Plan and Fire and Emergency Plan in the kitchen or living area.
- Liaise with tenants for the occupancy and vacation of the premises;
- Ensure the correct maximum number of people are staying overnight in accordance with planning approval conditions;
- Ensure the premises are registered with the Shire of Cocos (Keeling) Islands as a Holiday Home provider;
- Ensure guests are aware of the Code of Conduct;
- Ensure guests are aware of the Fire and Emergency Plan;
- Ensure the premises are clean and maintained to a high standard;
- Ensure bed linen is clean and replaced upon tenant vacation; and
- Ensure rubbish and recycling bins are put out and collected as required.

ADDITIONAL INFORMATION (IF APPLICABLE):

Page 2 of 4

**SHIRE of COCOS (KEELING) ISLANDS****HOLIDAY HOME – CODE OF CONDUCT**

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

The following Code of Conduct governs guest behaviour and use of the property. Guests agree to follow the guidelines below, for themselves and any visitors they allow at the property:

GUESTS: Children should be supervised by a responsible adult (over 18 years of age) at all times. No unauthorised people are permitted to stay overnight.

NOISE AND NUISANCE: Guests agree not to cause or permit nuisance at the property. This includes excessive noise, disruptive or anti-social behaviour. Noise should generally cease after 9pm Sunday through Thursday and after midnight Friday and Saturday.

VEHICLE PARKING: Guests agree to use the parking spaces provided and not to park on the street verge or street itself outside the property. The guests agree not to park any additional vehicles on the property in excess of the parking spaces provided.

SHIRE REGULATIONS: The guests agree to all Shire regulations, including noise and fire limitations.

PREMISE CONDITION AND CLEANLINESS: The guests agree to leave the premise in a clean and tidy condition upon vacating, with all fittings and chattels in their original condition and position at the beginning of stay. Guests are to advise the Property Manager of any damage or disrepair within 24 hours of this occurring. Any damage repairs or excessive cleaning that is attributable to the guests stay will be paid for by the guests.

FIRES: The guests agree not to allow any candles, open fires or similar burn unsupervised within the premise. No open fires are permitted outside at any time. Barbeque facilities may be provided and used in a safe manner.

RUBBISH DISPOSAL: The guests agree to contain all their rubbish in the bins provided. Guests are responsible for putting out and collection of the bins where their stay coincides with collection days.

Your collection day is: Monday

KEYS: At the end of the agreed accommodation term, guests agree to lock the premise, close all windows and return the keys to the Property Manager. Any lost or damaged keys will be replaced at the guests' expense.

TERMINATION OF ACCOMMODATION: If guests are found to have contravened any of the above Code of Conduct responsibilities a verbal warning will be issued. If the contravention is not rectified immediately, the accommodation booking may be terminated with 2 hours' notice at the Property Manager's discretion. No refunds will be made.



SHIRE of COCOS (KEELING) ISLANDS

HOLIDAY HOME – FIRE AND EMERGENCY PLAN

PROPERTY ADDRESS: 39 Jalan Pantai Home Island Cocos Keeling Islands 6799 IOT

FIRE SAFETY INFORMATION:

The attached floor plan of premises clearly identifies the location of **compulsory hardwired smoke alarms, emergency exits and a fire evacuation route leading to the nearest main road.**

The floor plan may also detail the location of the following **non-compulsory fire safety instruments:**

- Fire Blanket (in kitchen);
- Exit Lighting; and
- Fire Extinguisher (minimum 2kg Powder AB (E)).

The attached floor plan is to be clearly displayed within the premises at all times.

EMERGENCY CONTACT DETAILS

FOR ALL EMERGENCIES DIAL 000

Property Manager: Osman Macrae

- Australian Federal Police: 9162 6600 (West Island Office / Emergency 24/7) Monday to Friday 7.00am – 3.00pm
- Shire of Cocos (Keeling) Islands: 9162 6649 (Monday to Thursday 7.00am – 4.00pm / Friday 7.00am – 12.00pm)
- IOT Health Centre: 9162 6655 (West Island) 9162 7609 (Home Island) Monday to Friday 8.00am – 4.00pm

EMERGENCY INFORMATION

In the event of a fire or emergency, evacuation information may be broadcast or available from the following sources:

- Radio 6CKI: 96 MHz FM (West Island) 102.7 (Home Island)
- Department of Fire and Emergency Services (DFES):
 - 9162 7777 (West Island)
 - 9162 7788 (Home Island)
- Shire of Cocos (Keeling) Islands: Phone: (08) 9162 6649 or Email: info@cocos.wa.gov.au

10.3 FINANCE AND CORPORATE SERVICES

10.3.1 MONTHLY FINANCIAL REPORT – DECEMBER 2025

FILE NUMBER:

AUTHOR: David Tombs, Manager Finance and Corporate Services

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: 10.3.1.1. [Monthly Financial Report - December 2025](#) ↓

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The period of review is the 6 months ended 31 December 2025.

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

Income for the year to date is:

- Operating Revenues \$6.3m
- Capital Revenues \$0.0m
- Total \$6.3m

The Income budget for the same period was \$6.0m, resulting in an overall favourable Income budget variance of \$0.3m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$3.8m	\$4.8m	\$1.0m
Excluding Depreciation	\$3.0m	\$4.1m	\$1.1m
Depreciation	\$0.8m	\$0.7m	(\$0.1m)
Capital Expenditure	\$0.25m	\$0.94m	\$0.69m

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

That the Monthly Financial Report for the period ending 31 December 2025, 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 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1.

RESOLUTION OCM/26/004

MOVED: CR A BADLU

SECONDED: CR S KNIGHT

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 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 10.3.1.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 DECEMBER 2025, AS CONTAINED IN ATTACHMENT 110.3.1.1.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 31 DECEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates				
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	479,716	509,516	521,254	11,738	2.30%	
Rates excluding general rates	59,600	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,639,457	3,572,959	(66,498)	(1.83%)	
Fees and charges	1,095,796	630,204	471,844	(158,360)	(25.13%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	135,825	181,383	45,558	33.54%	
Other revenue	3,028,000	765,500	1,488,004	722,504	94.38%	▲
	11,565,035	5,985,302	6,265,244	279,942	4.68%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(2,290,901)	(1,783,497)	507,404	22.15%	▲
Materials and contracts	(3,463,550)	(1,586,093)	(911,473)	674,620	42.53%	▲
Utility charges	(69,787)	(32,718)	(143,859)	(111,141)	(339.69%)	▼
Depreciation	(1,505,875)	(706,956)	(795,416)	(88,460)	(12.51%)	▼
Finance costs	(500)	(240)	0	240	100.00%	
Insurance	(190,324)	(171,960)	(141,466)	30,494	17.73%	
Other expenditure	(1,001,021)	(73,960)	(70,633)	3,327	4.50%	
	(10,670,267)	(4,862,828)	(3,846,344)	1,016,484	20.90%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	706,956	795,416	88,460	12.51%	▲
Amount attributable to operating activities	2,366,287	1,829,430	3,214,316	1,384,886	75.70%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	0	0	0	0.00%	
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(81,250)	(183,322)	(102,072)	(125.63%)	▼
Acquisition of infrastructure	(1,317,420)	(657,458)	(56,496)	600,962	91.41%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(738,708)	(257,797)	480,911	65.10%	
Amount attributable to investing activities	(2,298,917)	(738,708)	(257,797)	480,911	65.10%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	0	0	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(32,000)	(118,436)	(86,436)	(270.11%)	
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,825,533	500,451	21.52%	▲
Amount attributable to operating activities	2,366,287	1,829,430	3,214,316	1,384,886	75.70%	▲
Amount attributable to investing activities	(2,298,917)	(738,708)	(257,797)	480,911	65.10%	▲
Amount attributable to financing activities	(2,392,452)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
Surplus or deficit after imposition of general rates	0	3,383,804	5,663,616	2,279,812	67.37%	▲

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 DECEMBER 2025**

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	14,286,929
Trade and other receivables	4,751,532	2,290,991
Inventories	19,792	43,352
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,677	16,665,867
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,743,822
Infrastructure	9,792,877	9,625,059
Intangible assets	3,000	2,496
TOTAL NON-CURRENT ASSETS	36,812,049	36,274,427
TOTAL ASSETS	51,657,726	52,940,294
CURRENT LIABILITIES		
Trade and other payables	715,593	203,771
Contract liabilities	117,991	0
Lease liabilities	13,229	4,978
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	721,100
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	63,852	63,852
TOTAL NON-CURRENT LIABILITIES	69,123	69,123
TOTAL LIABILITIES	1,428,287	790,223
NET ASSETS	50,229,439	52,150,071
EQUITY		
Retained surplus	29,630,372	31,432,568
Reserve accounts	11,058,673	11,177,109
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,229,439	52,150,071

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 DECEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 February 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 DECEMBER 2025

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 December 2025
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	11,017,938	10,029,758	14,286,929
Trade and other receivables	1,808,302	4,751,532	2,290,991
Inventories	12,882	19,792	43,352
Other assets	32	44,595	44,595
	12,839,154	14,845,677	16,665,867
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(203,771)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(4,978)
Employee related provisions	(498,622)	(512,351)	(512,351)
	(672,492)	(1,359,164)	(721,100)
Net current assets	12,166,662	13,486,513	15,944,767
Less: Total adjustments to net current assets Under Review	2(b) (12,166,662)	(10,660,980)	(10,281,151)
Closing funding surplus / (deficit)	0	2,825,533	5,663,616
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	0	502,399
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	4,978
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,281,151)
(c) Non-cash amounts excluded from operating activities			
	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 December 2025	YTD Actual 31 December 2025
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	1,505,875	706,956	795,416
Movement in current contract liabilities associated with restricted cash	(34,356)	0	0
Total non-cash amounts excluded from operating activities	1,471,519	706,956	795,416

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 DECEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$50,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(158,360)	(25.13%)	▼
<i>Private Works Income is \$168K lower than YTD budget. This will largely be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	(275,000)	(100.00%)	▼
<i>This item will be removed with the budget review - Error in Original budget, where income was recognised in Prior year</i>			
Other revenue	722,504	94.38%	▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level) to be adjusted with Non-Current Debtor. To be reviewed during the budget review.</i>			
Expenditure from operating activities			
Employee costs	507,404	22.15%	▲
<i>These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review. The areas lower than budget include Governance \$200K, Community Amenities \$113K and Other property and service \$252K</i>			
Materials and contracts	674,620	42.53%	▲
<i>Mix of timing differences and budget savings. The areas lower than budget are Waste \$179K (incl \$112K Off Island Waste disposal) Recreation \$223K (incl.Cocos Communications \$178K) and Other property and service \$140K lower than YTD budget. To be reviewed as part of budget review.</i>			
Utility charges	(111,141)	(339.69%)	▼
<i>Water Corp charges \$121K to be on charged to Kampong tenants - under review.</i>			
Depreciation	(88,460)	(12.51%)	▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Non cash amounts excluded from operating activities	88,460	12.51%	▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Outflows from investing activities			
Acquisition of property, plant and equipment	(102,072)	(125.63%)	▼
<i>Timing difference : delay in purchase of Plant items and Building works which will be assessed with Budget review - refer to Note 3</i>			
Acquisition of infrastructure	600,962	91.41%	▲
<i>Timing difference : delay in Road works projects \$600K.</i>			
Outflows from financing activities			
Transfer to reserves	(86,436)	(270.11%)	▼
<i>Higher Interest received than YTD budget. This will be assessed with the budget review.</i>			
Surplus or deficit at the start of the financial year	500,451	21.52%	▲
<i>24/25 figures still being finalised. Current predicted surplus higher than budgeted.</i>			

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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3	Capital Acquisitions
4	Disposal of Assets
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6	Payables
7	Grants, Subsidies and contributions
8	Rates
9	Land Trusts

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

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund - 7340 & 5474	Cash and cash equivalents	3,112,569	2,100,632	5,213,201		CBA	variable	NA
Term Deposit - Reserve Funds	Cash and cash equivalents	0	9,076,477	9,076,477		CBA	4.09%	6/01/26
Total		3,112,569	11,177,109	14,289,678	0			
Comprising								
Cash and cash equivalents		3,112,569	11,177,109	14,289,678	0			
		3,112,569	11,177,109	14,289,678	0			

KEY INFORMATION

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

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

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

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

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

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

2 RESERVE ACCOUNTS

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	0	28,145	28,145
Plant and equipment	1,171,288	81,250	155,178	(102,072)
Acquisition of property, plant and equipment	1,683,077	81,250	183,322	(73,928)
Infrastructure - roads	1,317,420	657,458	56,496	600,962
Acquisition of infrastructure	1,317,420	657,458	56,496	600,962
Total of PPE and Infrastructure	3,000,497	738,708	239,818	527,034
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	738,708	257,797	509,056
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	0	0
Building Reserve	511,789	0	0	0
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	738,708	257,797	(480,911)
Capital funding total	3,078,917	738,708	257,797	(480,911)

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 DECEMBER 2025

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
C282 Buildings And Minor Structure	511,789	0	0	0
C138 Light Industrial Sheds Home Island	0	0	803	(803)
C267 Studio Unit Lot198 Hi	0	0	1,626	(1,626)
C368 Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
Plant, Furniture and Equipment				
C190 Projector Equipment / Screen	7,688	0	0	0
C075 Satellite Tv Upgrade	50,000	25,000	0	25,000
C091 Gym Equipment - Hi	15,000	0	0	0
C062 2 X Push Mowers	10,000	5,000	0	5,000
133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	291	(291)
Motor Vehicles				
C213 Mini Excavator	156,250	0	0	0
C222 Excavator Replacement	102,500	0	141,515	(141,515)
C224 Purchase 4 Wheel Motor Bike	65,600	0	0	0
C240 3 New Fleet Utes	153,750	51,250	0	51,250
C241 Plant Replacement - Kubota Mower	112,750	0	0	0
C242 Kubota Mower Wi	112,750	0	0	0
C281 Bandit 1890XP mulcher	85,000	0	0	0
C257 Replacement Of Buggies	0	0	2,776	(2,776)
C280 Outboard Motors	0	0	10,595	(10,595)
TOTAL PROPERTY PLANT AND EQUIPMENT	1,683,077	81,250	183,322	(102,072)
Roads				
122210 Capital - Roads Renewal & Upgrade	1,214,920	607,458	0	607,458
C532 Roadworks - Jalan Kembang Molok - Home Island	0	0	50,692	(50,692)
C551 Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
Tourism				
131465 Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	50,000	0	50,000
TOTAL INFRASTRUCTURE	1,317,420	657,458	56,496	600,962
Intangible Assets				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
TOTAL	3,078,917	738,708	257,797	480,911

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	140,038	242,308
Levied this year	526,206	551,054
Less - collections to date	(205,837)	(286,761)
Gross rates collectable	460,407	506,601
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	242,308	293,751
% Collected	30.9%	36.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8,073)	64,290	31,895	17,814	276,677	382,603
Percentage	(2.1%)	16.8%	8.3%	4.7%	72.3%	
Balance per trial balance						
Rates and statutory receivables						511,850
Trade receivables						1,980,440
Other receivables						44,595
GST receivable						11,551
Receivables for employee related provisions						0
Allowance for credit losses of rates and statutory receivables						(212,850)
Allowance for impairment of receivables from contracts with customers						0
Total receivables general outstanding						2,335,586

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 DECEMBER 2025

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	51,272	0	0	0	51,272
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						47,597
Bonds and Deposits held						150,925
Prepaid rates						5,249
Total payables general outstanding						203,771

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 DECEMBER 2025

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget	YTD	YTD Revenue	Comment
	Revenue	Budget	Actual	
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	19,980	23,932	
	4,940,000	3,329,980	3,427,212	
Contributions				
Fisheries Control - Income	515,912	283,466	117,991	
Funding Income - Administration	26,011	26,011	0	
Other Culture - Income	0	0	5,200	
Pest Control - Income	0	0	22,556	
	541,923	309,477	145,747	
TOTALS	5,481,923	3,639,457	3,572,959	

Note 1 Apparent miscoding of Budget - under review

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual						Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim/Back Rate Revenue	Total Revenue	Rate Revenue	Total Revenue
			\$	\$	\$	\$	\$	
				Note 1				
Gross rental value								
General Developed	0.1051	158	3,277,040	344,253	8,326	352,579	344,253	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253	11,253
Business	0.1175	44	1,310,725	154,010	3,412	157,422	154,010	154,010
Unimproved value								
Sub-Total		212	4,641,735	509,516	11,738	521,254	509,516	509,516
Minimum payment								
Gross rental value								
General Developed	840	3	3,540	2,520	0	2,520	2,520	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600	4,600
Business	840	27	77,030	22,680	0	22,680	22,680	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800	29,800
Gross Total		247	4,738,425	539,316	11,738	551,054		539,316
Concession / Waiver						0		0
Total general rates				539,316	11,738	551,054	539,316	539,316

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1979 LAND TRUST						
Revenue from operating activities						
Fees and charges	222,216	222,216	111,108	216,164	105,056	49%
Other revenue	102,500	102,500	51,252	54,288	3,036	6%
	324,716	324,716	162,360	270,452	108,092	
Expenditure from operating activities						
Employee costs	(210,000)	(210,000)	(105,498)	(147,665)	(42,167)	29%
Materials and contracts	(600,000)	(600,000)	(267,494)	(211,981)	55,513	-26%
Utility charges	(69,000)	(69,000)	(34,500)	(2,151)	32,349	-1504%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(849,996)	(852,152)	(2,156)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229	-1%
	(2,896,000)	(2,896,000)	(1,574,488)	(1,526,721)	47,767	
Operating result	(2,571,284)	(2,571,284)	(1,412,128)	(1,256,269)	155,859	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	849,996	852,152	2,156	
Amount attributable to operating activities	(871,284)	(871,284)	(562,132)	(404,116)	158,016	

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1984 LAND TRUST						
Revenue from operating activities						
Fees and charges	152,500	152,500	76,248	45,924	(30,324)	-66%
	152,500	152,500	76,248	45,924	(30,324)	
Expenditure from operating activities						
Employee costs	(79,500)	(79,500)	(39,762)	(58,787)	(19,025)	32%
Materials and contracts	(48,000)	(48,000)	(18,748)	(55,463)	(36,715)	66%
Utility charges	(9,300)	(9,300)	(4,650)	(3,776)	874	-23%
Depreciation on non-current assets	(267,000)	(267,000)	(133,500)	(134,793)	(1,293)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319	-81%
	(451,300)	(451,300)	(244,160)	(278,999)	(34,839)	
Operating result	(298,800)	(298,800)	(167,912)	(233,075)	(65,163)	
Non-cash amounts excluded from operating activities	267,000	267,000	133,500	134,793	1,293	
Amount attributable to operating activities	(31,800)	(31,800)	(34,412)	(98,282)	(63,870)	
TOTAL INTERFUND	(903,084)	(903,084)	(596,544)	(502,399)	94,146	

10.3.2 MONTHLY FINANCIAL REPORT – JANUARY 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: 10.3.2.1. [Monthly Financial Report - January 2026](#) ↓

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to provide the monthly financial report for January 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 6 months ended 31 January 2026.

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

Income for the year to date is:

- Operating Revenues \$8.4M
- Capital Revenues \$0.2M
- Total \$8.6M

The Income budget for the same period was \$7.3m, resulting in an overall favourable Income budget variance of \$1.3m.

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

Type	Actual	Budget	Variance
	\$m	\$m	\$m
Operating Expenditure	\$4.6m	\$5.6m	\$1.0M
Excluding Depreciation	\$3.7M	\$4.8M	\$1.1M
Depreciation	\$0.9M	\$0.8M	(\$0.1M)
Capital Expenditure	\$0.93m	\$0.31m	(\$0.62m)

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

POLICY AND LEGISLATION IMPLICATIONS

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

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

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

FINANCIAL IMPLICATIONS

As discussed within the Report and attachments.

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

CONCLUSION

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

OFFICER RECOMMENDATION – ITEM NO 10.3.2

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

1. RECEIVES THE MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1.

RESOLUTION OCM/26/005

MOVED: CR O SLOAN

SECONDED: CR A BADLU

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 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1 AND
2. ACCEPTS THE EXPLANATIONS FOR MATERIAL VARIANCES FOR THE PERIOD ENDING 31 JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.2.1.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

SHIRE OF (COCOS) KEELING ISLANDS

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 31 JANUARY 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 3 Explanation of variances	6

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

Note	Adopted 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	479,716	509,516	524,696	15,180	2.98%	
Rates excluding general rates	59,600	29,800	29,800	0	0.00%	
Grants, subsidies and contributions	5,481,923	3,642,787	3,584,784	(58,003)	(1.59%)	
Fees and charges	1,095,796	690,497	474,867	(215,630)	(31.23%)	▼
Proceeds from Non- Current Debtor	1,100,000	275,000	0	(275,000)	(100.00%)	▼
Interest revenue	320,000	190,000	274,906	84,826	44.63%	▲
Other revenue	3,028,000	1,515,500	3,521,803	2,006,303	132.36%	▲
	11,565,035	6,853,180	8,410,856	1,557,676	22.73%	
Expenditure from operating activities						
Employee costs	(4,439,210)	(2,645,554)	(2,258,138)	387,416	14.64%	▲
Materials and contracts	(3,463,550)	(1,863,928)	(1,038,450)	825,478	44.29%	▲
Utility charges	(69,787)	(33,151)	(161,616)	(128,465)	(387.51%)	▼
Depreciation	(1,505,875)	(824,782)	(926,958)	(102,176)	(12.39%)	▼
Finance costs	(500)	(280)	0	280	100.00%	
Insurance	(190,324)	(171,960)	(141,466)	30,494	17.73%	
Other expenditure	(1,001,021)	(80,050)	(70,633)	9,417	11.76%	
	(10,670,267)	(5,619,705)	(4,597,261)	1,022,444	18.19%	
Non cash amounts excluded from operating activities	2(c) 1,471,519	824,782	931,076	106,294	12.89%	▲
Amount attributable to operating activities	2,366,287	2,058,257	4,744,671	2,686,414	130.52%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	750,000	375,000	199,245	(175,755)	(46.87%)	▼
Proceeds from disposal of assets	30,000	0	0	0	0.00%	
	780,000	375,000	199,245	(175,755)	(46.87%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,683,077)	(172,988)	(190,988)	(18,000)	(10.41%)	
Acquisition of infrastructure	(1,317,420)	(758,701)	(92,617)	666,084	87.79%	▲
Payments for intangible assets	(78,420)	0	(17,979)	(17,979)	0.00%	
	(3,078,917)	(931,689)	(301,584)	630,105	67.63%	
Amount attributable to investing activities	(2,298,917)	(556,689)	(102,339)	454,350	81.62%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,967,534	0	0	0	0.00%	
	3,967,534	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(12,909)	(9,467)	(9,467)	0	0.00%	
Transfer to reserves	(6,347,077)	(32,000)	(118,436)	(86,436)	(270.11%)	▼
	(6,359,986)	(41,467)	(127,903)	(86,436)	(208.44%)	
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,325,082	2,325,082	2,825,533	500,451	21.52%	▲
Amount attributable to operating activities	2,366,287	2,058,257	4,744,671	2,686,414	130.52%	▲
Amount attributable to investing activities	(2,298,917)	(556,689)	(102,339)	454,350	81.62%	▲
Amount attributable to financing activities	(2,392,452)	(41,467)	(127,903)	(86,436)	(208.44%)	▼
Surplus or deficit after imposition of general rates	0	3,785,183	7,339,961	3,554,778	93.91%	▲

KEY INFORMATION

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

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

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

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,029,758	15,798,175
Trade and other receivables	4,751,532	2,313,391
Inventories	19,792	46,753
Other assets (accrued income)	44,595	44,595
TOTAL CURRENT ASSETS	14,845,677	18,202,914
NON-CURRENT ASSETS		
Trade and other receivables	11,903,052	11,903,050
Property, plant and equipment	15,113,120	14,656,872
Infrastructure	9,792,877	9,624,339
Intangible assets	3,000	2,411
TOTAL NON-CURRENT ASSETS	36,812,049	36,186,672
TOTAL ASSETS	51,657,726	54,389,586
CURRENT LIABILITIES		
Trade and other payables	715,593	116,656
Contract liabilities	117,991	0
Lease liabilities	13,229	3,762
Employee related provisions	512,351	512,351
TOTAL CURRENT LIABILITIES	1,359,164	632,769
NON-CURRENT LIABILITIES		
Lease liabilities	5,271	5,271
Employee related provisions	63,852	63,852
TOTAL NON-CURRENT LIABILITIES	69,123	69,123
TOTAL LIABILITIES	1,428,287	701,892
NET ASSETS	50,229,439	53,687,694
EQUITY		
Retained surplus	29,630,372	32,877,639
Reserve accounts	11,058,673	11,269,661
Revaluation surplus	9,540,394	9,540,394
TOTAL EQUITY	50,229,439	53,687,694

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 JANUARY 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 February 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 JANUARY 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	11,017,938	10,029,758	15,798,175
Trade and other receivables	1,808,302	4,751,532	2,313,391
Inventories	12,882	19,792	46,753
Other assets	32	44,595	44,595
	12,839,154	14,845,677	18,202,914
Less: current liabilities			
Trade and other payables	(168,600)	(715,593)	(116,656)
Contract liabilities	0	(117,991)	0
Lease liabilities	(5,270)	(13,229)	(3,762)
Employee related provisions	(498,622)	(512,351)	(512,353)
	(672,492)	(1,359,164)	(632,771)
Net current assets	12,166,662	13,486,513	17,570,143
Less: Total adjustments to net current assets Under Review	2(b) (12,166,662)	(10,660,980)	(10,230,182)
Closing funding surplus / (deficit)	0	2,825,533	7,339,961
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(12,517,360)	(11,058,673)	(11,177,109)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans			
- Interfund transfer	0	0	554,583
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	5,270	13,229	3,762
- Current portion of employee benefit provisions held in reserve	345,428	384,464	388,582
Total adjustments to net current assets	2(a) (12,166,662)	(10,660,980)	(10,230,182)
	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	1,505,875	824,782	926,958
Movement in current contract liabilities associated with restricted cash	(34,356)	0	4,118
Total non-cash amounts excluded from operating activities	1,471,519	824,782	931,076

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 JANUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(215,630)	(31.23%)	▼
<i>Private Works Income is \$190K lower than YTD budget. This will largely be offset by lower expenditure.</i>			
Proceeds from Non- Current Debtor	(275,000)	(100.00%)	▼
<i>This item will be removed with the budget review - Error in Original budget, where income was recognised in Prior year</i>			
Interest revenue	84,826	44.63%	▲
<i>Interest earned from Term deposits is higher than YTD budget. This is due to more revenue being invested than budgeted. This will be re-assessed with the Budget review</i>			
Other revenue	2,006,303	132.39%	▲
<i>.CC income (variable) exceeds Budget (which was set at a conservative level) to be adjusted with Non-Current Debtor. To be reviewed during the budget review.</i>			
Expenditure from operating activities			
Employee costs	387,416	14.64%	▲
<i>These variances are a mix of timing, and permanent variances due to vacancies, and will be reviewed with the budget review. The areas lower than budget include Governance \$218K, Community Amenities \$139K and Other property and service \$217K.</i>			
Materials and contracts	825,478	44.29%	▲
<i>Mix of timing differences and budget savings. The areas lower than budget are Community Amenities (Waste) - \$245K, Recreation \$276K (\$203K Cocos communication expenditure) and Other property and services \$109K. To be reviewed as part of budget review.</i>			
Utility charges	(128,465)	(387.51%)	▼
<i>Water Corp charges \$121K to be on charged to Kampong tenants - under review.</i>			
Depreciation	(102,176)	(12.39%)	▼
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Non cash amounts excluded from operating activities	106,294	12.89%	▲
<i>Depreciation expense higher than budget due to onboarding of new assets as at 30th June 2025. This has no cash impact and will be adjusted with the Budget Review.</i>			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(175,755)	(46.87%)	▼
<i>Road funding is lower than YTD budget, and will be claimed as milestones are met.</i>			
Outflows from investing activities			
Acquisition of infrastructure	666,084	87.79%	▲
<i>Timing difference : delay in Road works projects \$666K.</i>			
Outflows from financing activities			
Transfer to reserves	(86,436)	(270.11%)	▼
<i>Higher Interest received than YTD budget. This will be assessed with the budget review.</i>			
Surplus or deficit at the start of the financial year	500,451	21.52%	▲
<i>24/25 figures still being finalised. Current predicted surplus higher than budgeted.</i>			

SHIRE OF (COCOS) KEELING ISLANDS

SUPPLEMENTARY INFORMATION

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SHIRE OF (COCOS) KEELING ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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	4,780,195	8,079	4,788,274	CBA	variable	NA
Term Deposit	Cash and cash equivalents	0	1,169,030	1,169,030	CBA	4.21%	7/04/26
Term Deposit	Cash and cash equivalents	0	2,000,000	2,000,000	CBA	4.21%	7/04/26
Term Deposit		0	8,000,000	8,000,000	CBA	4.32%	4/06/2026
Total		4,780,195	11,177,109	15,957,304			
Comprising							
Cash and cash equivalents		4,780,195	11,177,109	15,957,304			
		4,780,195	11,177,109	15,957,304			

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 6 - Other assets.

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

2 RESERVE ACCOUNTS

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

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

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	511,789	0	35,665	35,665
Plant and equipment	1,171,288	172,988	155,324	(18,000)
Acquisition of property, plant and equipment	1,683,077	172,988	190,988	17,664
Infrastructure	1,317,420	758,701	92,617	666,084
Acquisition of infrastructure	1,317,420	758,701	92,617	666,084
Total of PPE and Infrastructure	3,000,497	931,689	283,605	683,748
Synergy Upgrades	78,420	0	17,979	(17,979)
Acquisition of intangible asset	78,420	0	17,979	(17,979)
Total capital acquisitions	3,078,917	931,689	301,584	665,770
Capital Acquisitions Funded By:				
Capital grants and contributions	750,000	375,000	86,245	(288,755)
Other (disposals & C/Fwd)	30,000	0	0	0
Reserve accounts				
Plant Reserve	813,600	0	0	0
Building Reserve	511,789	0	0	0
Furniture and Equipment Reserve	7,688	0	0	0
IT & Communications Reserve	565,840	0	0	0
Infrastructure Reserve	400,000	0	0	0
Contribution - operations	0	556,689	215,339	(341,350)
Capital funding total	3,078,917	931,689	301,584	(630,105)

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 JANUARY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
C282 Buildings And Minor Structure	511,789	0	0	0
C138 Light Industrial Sheds Home Island	0	0	803	(803)
C142 Hi Cyclone Shelter Upgrades	0	0	7,520	(7,520)
C267 Studio Unit Lot198 Hi	0	0	1,626	(1,626)
C368 Azmie Zaitu Centre - Capital Works	0	0	25,716	(25,716)
Plant, Furniture and Equipment				
C190 Projector Equipment / Screen	7,688	7,688	0	7,688
C075 Satellite Tv Upgrade	50,000	25,000	0	25,000
C091 Gym Equipment - Hi	15,000	0	146	(146)
C062 2 X Push Mowers	10,000	5,000	0	5,000
133460 Capital Works - Buildings - Comm Resource Centre	300,000	0	291	(291)
Motor Vehicles				
C213 Mini Excavator	156,250	0	0	0
C222 Excavator Replacement	102,500	0	141,515	(141,515)
C224 Purchase 4 Wheel Motor Bike	65,600	32,800	0	32,800
C240 3 New Fleet Utes	153,750	102,500	0	102,500
C241 Plant Replacement - Kubota Mower	112,750	0	0	0
C242 Kubota Mower Wi	112,750	0	0	0
C281 Bandit 1890XP mulcher	85,000	0	0	0
C257 Replacement Of Buggies	0	0	2,776	(2,776)
C280 Outboard Motors	0	0	10,595	(10,595)
TOTAL PROPERTY PLANT AND EQUIPMENT	1,683,077	172,988	190,988	(18,000)
Roads				
122210 Capital - Roads Renewal & Upgrade	1,214,920	708,701	0	708,701
C532 Roadworks - Jalan Kembang Molok - Home Island	0	0	72,217	(72,217)
C551 Roadworks - Jalan Masjid - Home Island	0	0	5,804	(5,804)
C553 Roadworks - Jalan Bunga Mawar - Home Island	0	0	14,597	(14,597)
Tourism				
131465 Capital Works - Other Infrastructure - Tourism And Area Promotion	102,500	50,000	0	50,000
TOTAL INFRASTRUCTURE	1,317,420	758,701	92,617	666,084
Intangible Assets				
144410 Capital - It & Communications Equipment	78,420	0	17,979	(17,979)
TOTAL INTANGIBLES	78,420	0	17,979	(17,979)
TOTAL	3,078,917	931,689	301,584	630,105

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

OPERATING ACTIVITIES

4 DISPOSAL OF ASSETS

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

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

OPERATING ACTIVITIES

5 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	140,038	247,557
Levied this year	526,206	554,496
Less - collections to date	(205,837)	(416,443)
Gross rates collectable	460,407	385,610
Allowance for doubtful debts	(212,850)	(212,850)
Net rates collectable	247,557	381,736
% Collected	30.9%	51.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,337)	221,466	38,741	26,715	246,734	527,319
Percentage	(1.2%)	42.0%	7.3%	5.1%	46.8%	
Balance per trial balance						
Rates and statutory receivables						381,736
Trade receivables						2,132,954
Other receivables						44,595
GST receivable						11,551
Receivables for employee related provisions						0
Allowance for credit losses of rates and statutory receivables						(212,850)
Allowance for impairment of receivables from contracts with customers						0
Total receivables general outstanding						2,357,986

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 JANUARY 2026

OPERATING ACTIVITIES

6 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	51,272	0	0	0	51,272
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						34,817
Bonds and Deposits held						78,357
Prepaid rates						3,482
Total payables general outstanding						116,656

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 JANUARY 2026

OPERATING ACTIVITIES

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget	YTD	YTD Revenue	Comment
	Revenue	Budget	Actual	
	\$	\$	\$	
Grants and subsidies				
Grants Commission General	4,900,000	3,310,000	3,310,086	
Grant Funding (Non-Capital)-Other Culture	0	0	1,100	
Mvr - Income	0	0	92,094	Note 1
Jobseeker / Apprenticeship Scheme Incentives	40,000	23,310	25,214	
	4,940,000	3,333,310	3,428,494	
Contributions				
Fisheries Control - Income	515,912	283,466	117,991	
Funding Income - Administration	26,011	26,011	0	
Other Culture - Income	0	0	8,800	
Pest Control - Income	0	0	29,500	
	541,923	309,477	156,290	
TOTALS	5,481,923	3,642,787	3,584,784	

Note 1 Apparent miscoding of Budget - under review

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

OPERATING ACTIVITIES

8 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual						Budget	
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Interim/Back Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Total Revenue \$
Gross rental value					Note 1			
General Developed	0.1051	158	3,277,040	344,253	5,779	350,032	344,253	344,253
Vacant	0.2085	10	53,970	11,253	0	11,253	11,253	11,253
Business	0.1175	44	1,310,725	154,010	9,401	163,411	154,010	154,010
Unimproved value								
Sub-Total		212	4,641,735	509,516	15,180	524,696	509,516	509,516
Minimum payment								
Gross rental value								
General Developed	840	3	3,540	2,520	0	2,520	2,520	2,520
Vacant	920	5	16,120	4,600	0	4,600	4,600	4,600
Business	840	27	77,030	22,680	0	22,680	22,680	22,680
Sub-total		35	96,690	29,800	0	29,800	29,800	29,800
Gross Total		247	4,738,425	539,316	15,180	554,496		539,316
Concession / Waiver						0		0
Total general rates				539,316	15,180	554,496	539,316	539,316

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

9 LAND TRUSTS

1979 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1979 LAND TRUST						
Revenue from operating activities						
Fees and charges	222,216	222,216	129,626	302,961	173,335	57%
Other revenue	102,500	102,500	59,794	108,576	48,782	45%
	324,716	324,716	189,420	411,537	222,117	
Expenditure from operating activities						
Employee costs	(210,000)	(210,000)	(123,331)	(161,916)	(38,585)	24%
Materials and contracts	(600,000)	(600,000)	(299,743)	(384,755)	(85,012)	22%
Utility charges	(69,000)	(69,000)	(40,250)	(3,206)	37,045	-1156%
Depreciation on non-current assets	(1,700,000)	(1,700,000)	(991,662)	(995,722)	(4,060)	0%
Insurance expenses	(317,000)	(317,000)	(317,000)	(312,771)	4,229	-1%
	(2,896,000)	(2,896,000)	(1,771,986)	(1,858,369)	(86,383)	
Operating result	(2,571,284)	(2,571,284)	(1,582,566)	(1,446,832)	135,734	
Non-cash amounts excluded from operating activities	1,700,000	1,700,000	991,662	995,722	4,060	
Amount attributable to operating activities	(871,284)	(871,284)	(590,904)	(451,111)	139,793	

1984 LAND TRUST

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance	Variance
	\$	\$	\$	\$	\$	%
1984 LAND TRUST						
Revenue from operating activities						
Fees and charges	152,500	152,500	88,956	50,098	(38,858)	-78%
	152,500	152,500	88,956	50,098	(38,858)	
Expenditure from operating activities						
Employee costs	(79,500)	(79,500)	(46,389)	(58,787)	(12,398)	21%
Materials and contracts	(48,000)	(48,000)	(21,456)	(63,472)	(42,016)	66%
Utility charges	(9,300)	(9,300)	(5,425)	(5,131)	294	-6%
Depreciation on non-current assets	(267,000)	(267,000)	(155,750)	(157,502)	(1,752)	1%
Insurance expenses	(47,500)	(47,500)	(47,500)	(26,181)	21,319	-81%
	(451,300)	(451,300)	(276,520)	(311,073)	(34,553)	
Operating result	(298,800)	(298,800)	(187,564)	(260,975)	(73,411)	
Non-cash amounts excluded from operating activities	267,000	267,000	155,750	157,502	1,752	
Amount attributable to operating activities	(31,800)	(31,800)	(31,814)	(103,473)	(71,659)	
TOTAL INTERFUND	(903,084)	(903,084)	(622,718)	(554,583)	68,135	

10.3.3 SCHEDULE OF ACCOUNTS PAID - DECEMBER 2025

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.3.1. List of Accounts Paid - December 2025 [↓](#)
- 10.3.3.2. Credit Card Transaction - December 2025 [↓](#)
- 10.3.3.3. Fuel Transaction - December 2025 [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

The purpose of this report is to present to Council a list of accounts paid under delegated authority for the month of December 2025, as required by the *Local Government (Financial Management) Regulations 1996*.

BACKGROUND

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

COMMENTS

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

Payment Type	Amount (\$)
EFT#12012 - #12075	\$580,128.84
Direct Payments	\$50,705.00
Total	\$630,833.84

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

POLICY AND LEGISLATION IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Theme

L Leadership

Goal

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

Strategy

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

RISK IMPLICATIONS

Risk Category	Description	Rating (consequence x likelihood)	Mitigation Action
Financial	Financial	Moderate (6)	That payments are for unauthorised purposes and/or excessive
Reputation	Reputation	Low (3)	The accounts paid report is open to public review.
Compliance	Compliance	Low (3)	The report is to be presented to Council in order to comply with relevant legislation
Fraud	Fraud	Low (3)	That the report is manipulated.

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 December 2025.

OFFICER RECOMMENDATION – ITEM NO 10.3.3

THAT COUNCIL, BY SIMPLE MAJORITY,

1. PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996* RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF DECEMBER 2025 TOTTALLING \$630,833.84 .19 AS CONTAINED IN ATTACHMENT 10.3.3.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD DECEMBER 2025, AS CONTAINED IN ATTACHMENTS 10.3.3.2 AND 10.3.3.3

RESOLUTION OCM/26/006

MOVED: CR FOWLER SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY,

1. PURSUANT TO REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996* RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF DECEMBER 2025 TOTTALLING \$630,833.84 .19 AS CONTAINED IN ATTACHMENT 10.3.3.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD DECEMBER 2025, AS CONTAINED IN ATTACHMENTS 10.3.3.2 AND 10.3.3.3.

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of December 2025				
Chq/EFT	Date	Name	Description	Amount
EFT12012	03/12/2025	Focus Networks	Managed Proactive Service	\$ 9,459.00
EFT12013	03/12/2025	Fridays Jetskis Pty Ltd	Purchase materials (Mechanic Workshop)	\$ 11,548.39
EFT12014	03/12/2025	Futton Hogan	Purchase Erstreet Bioblend bulk bag (General Urban Road Mtc Wl)	\$ 3,960.00
EFT12015	03/12/2025	Lgis Broking	LGIS Insurance for period 30.06.2025-30.06.2026 (2nd Installment)	\$ 266,919.40
EFT12016	03/12/2025	Roy Galvin & Co Pty Ltd	Purchase materials (General Kampong mtc)	\$ 1,675.00
EFT12017	09/12/2025	Australian Services Union	Payroll deductions	\$ 79.50
EFT12018	09/12/2025	Australian Taxation Office	Payroll deductions	\$ 78,980.00
EFT12019	09/12/2025	Shire of Cocos (Keeling) Islands	Disbursement MVR for October 2025	\$ 1,475.37
EFT12020	10/12/2025	Atoll Air Conditioning	Remove old faulty airconditioning unit and install new	\$ 6,421.30
EFT12021	10/12/2025	Alami	Purchase Item (Events International Disability Day)	\$ 222.19
EFT12022	10/12/2025	Awliyah Ashari	Atoll Distributors month November 2025	\$ 100.00
EFT12023	10/12/2025	Boc Ltd	Container Services 28.10.27.11.25	\$ 79.77
EFT12024	10/12/2025	Bunnings Group Limited	Purchase materials (General Kampong mtc)	\$ 483.50
EFT12025	10/12/2025	Complete Building Supplies Wa	Purchase materials (Bungalow 1 & 2)	\$ 750.00
EFT12026	10/12/2025	Cocos Communications And IT Pty Ltd	Internet Service Providers Reimbursements & Digital Infrastructure ,Operational & Management	\$ 98,153.20
EFT12027	10/12/2025	Cocos (K) Islands Golf Club Inc	Adopt-A-Spot	\$ 120.00
EFT12028	10/12/2025	Pulu Connect	Service:Fixed Date402,Corporate Lan Service 417.4G	\$ 775.00
EFT12029	10/12/2025	Cocos Picnics	Provide Grazing table for Disability Event HI	\$ 250.00
EFT12030	10/12/2025	CPM Licencing	Renewal Registration for Shire Vehicle C1858	\$ 176.20
EFT12031	10/12/2025	Cocos Island Tours	DOT-not except/allowed to pay rego with money transfer	\$ 407.70
EFT12032	10/12/2025	Cocos (K) Islands Community Resource Centre	Stationery-Printing	\$ 5.12
EFT12033	10/12/2025	Dash Digital	Joomla Update	\$ 1,444.00
EFT12034	10/12/2025	Focus Networks	Monthly Subscription per computer agent	\$ 4,999.31
EFT12035	10/12/2025	Fridays Jetskis Pty Ltd	Purchase material for CAN-AM Defenders veichles	\$ 17,741.00
EFT12036	10/12/2025	Xavier Hart	Atoll Distributors month November 2025	\$ 30.00
EFT12037	10/12/2025	Himac Attachments	Purchase parts (PC1872)	\$ 2,401.59
EFT12038	10/12/2025	Integrity Management Solutions	Attain Compliance Software Subscription Renewal (12 Months)	\$ 8,500.00
EFT12039	10/12/2025	Jason Signmakers	Purchase part (General Rd Mtc)	\$ 275.88
EFT12040	10/12/2025	Multitwave Networks Pty Ltd	NBN Sky Muster Premium month December 2025	\$ 297.00
EFT12041	10/12/2025	Mo Sparks Electrical	Investigate/Repairs (House 73)	\$ 6,165.00
EFT12042	10/12/2025	Midland Road And Trail & Co	Purchase Tyres	\$ 1,526.76
EFT12043	10/12/2025	Natalija Vujanic	Atoll Distributors month November 2025	\$ 30.00
EFT12044	10/12/2025	RSEA Pty Ltd	Purchase Gloves	\$ 386.00
EFT12045	10/12/2025	Sweet As Makan	Catering morning tea Councillors WALGA Training	\$ 1,100.00
EFT12046	10/12/2025	Subco Pty Ltd	Service:1 Shire Office (Building) ID AUCC1007) 100Mbps December 25	\$ 1,000.00
EFT12047	10/12/2025	Bob Waddell & Associates Pty Ltd	Assistance Providing Rates Services	\$ 528.00
EFT12048	10/12/2025	WA Local Government Association	WALGA Training- Serving on Council delivered in Cocos (K) Islands on 24/25 Nov 25	\$ 8,000.00
EFT12049	10/12/2025	Zentner Shipping Pty Ltd	Freight Charge Voyage # ASCLotti AL2505NB month November 25	\$ 2,713.00
EFT12050	11/12/2025	Katherince Duncan	Refund Cancelled Camping Permit	\$ 120.00
EFT12051	11/12/2025	Ibrahim Macrae	Reimbursement Water Service Charges-Hse 84 HI	\$ 2,069.97
EFT12052	11/12/2025	Lazim Yaderie	Flight Reimbursement period 16.09.23.09.25	\$ 1,980.37
EFT12053	22/12/2025	Atoll Air Conditioning	Repair/Maintenance of Aircon at HI Museum	\$ 480.00
EFT12054	22/12/2025	Awliyah Ashari	Atoll Distributors month December 25	\$ 50.00
EFT12055	22/12/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract recoup of Cleaning Toiletries and Consumable	\$ 31.80
EFT12056	22/12/2025	CPM Licencing	Renewal Registration Shire Vehicle C1915	\$ 684.05
EFT12057	22/12/2025	Freightshop	Freight charges for-House old items (MCS)	\$ 1,062.00
EFT12058	22/12/2025	Xavier Hart	Atoll Distributors month December 2025	\$ 15.00
EFT12059	22/12/2025	Jones Lang LaSalle Pty Ltd	Office Rent month January 2026	\$ 1,215.80
EFT12060	22/12/2025	Myella Courier Services	Purchase house hold items	\$ 154.00
EFT12061	22/12/2025	Natalija Vujanic	Atoll Distributors month December 2025	\$ 15.00
EFT12062	22/12/2025	David Nielsen	Refund Airfares return to mainland	\$ 1,823.46
EFT12063	22/12/2025	Paint Industries Pty Ltd	Purchase L/Life Road mark (General Urban Road Mtc)	\$ 330.85
EFT12064	22/12/2025	Roy Galvin & Co Pty Ltd	Purchase materials for General Kampong mtc	\$ 1,623.85
EFT12065	22/12/2025	Sweet As Makan	Catering for National Disability Day	\$ 1,100.00
EFT12066	22/12/2025	Territories Courier Service	Courier Service-(Pick Up HP Portable Monitor from Focus Network)	\$ 64.30
EFT12067	22/12/2025	Telstra	Telephone charges month 24.11.25-24.12.25	\$ 38.90
EFT12068	22/12/2025	Bob Waddell & Associates Pty Ltd	Accounting Consulting Services	\$ 2,600.00
EFT12069	29/12/2025	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI Retail Centre month October 25	\$ 8,882.49
EFT12070	29/12/2025	Happy Jacks CKI Pty Ltd	Cleaning House 16, 31 WI	\$ 520.00
EFT12071	29/12/2025	E & M J. Rosher Pty Ltd	Purchase materials (C1266,1450,1266,1451,1262 & Mechanic W/shop)	\$ 1,745.32
EFT12072	29/12/2025	Focus Networks	Threatlocker Implementation	\$ 4,577.50
EFT12073	29/12/2025	Metrocount	Purchase-Full Field Kit	\$ 966.00
EFT12074	29/12/2025	Mo Sparks Electrical	Instal/Replace Lights (Cyclone Shelter)	\$ 7,520.00
EFT12075	29/12/2025	Sweet As Makan	Catering for end of year staff function	\$ 1,880.00
		Total Eft payments		\$ 580,128.84
DD11823.1	14/12/2025	Australian Super	Superannuation contributions	\$ 1,960.63
DD11823.2	14/12/2025	GESB Super	Superannuation contributions	\$ 29.40
DD11823.3	14/12/2025	Unisuper	Payroll deductions	\$ 1,776.69
DD11823.4	14/12/2025	AXA Australia	Superannuation contributions	\$ 3,556.44
DD11823.5	14/12/2025	Aware Super	Superannuation contributions	\$ 9,129.36

DD11823.6	14/12/2025	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11823.7	14/12/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 731.40
DD11823.8	14/12/2025	Rest Superannuation	Superannuation contributions	\$ 1,149.53
DD11823.9	14/12/2025	Australian Super	Superannuation contributions	\$ 1,665.44
DD11826.1	15/12/2025	Viva Energy Australia Ltd	Fuel Purchased	\$ 3,898.02
DD11832.1	28/12/2025	Australian Super	Superannuation contributions	\$ 2,005.06
DD11832.2	28/12/2025	GESB Super	Superannuation contributions	\$ 8.40
DD11832.3	28/12/2025	Unisuper	Payroll deductions	\$ 1,666.75
DD11832.4	28/12/2025	AXA Australia	Superannuation contributions	\$ 3,327.12
DD11832.5	28/12/2025	Aware Super	Superannuation contributions	\$ 9,189.87
DD11832.6	28/12/2025	Panorama Super	Superannuation contributions	\$ 1,319.09
DD11832.7	28/12/2025	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 635.74
DD11832.8	28/12/2025	Rest Superannuation	Superannuation contributions	\$ 1,176.08
DD11832.9	28/12/2025	Australian Super	Superannuation contributions	\$ 1,060.16
DD11843.1	29/12/2025	Mastercard	See Attachements	\$ 2,301.04
DD11856.1	29/12/2025	Mastercard	See Attachements	\$ 1,911.49
DD11823.10	14/12/2025	Australian Super	Superannuation contributions	\$ 123.60
DD11823.11	14/12/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11832.10	28/12/2025	Australian Super	Superannuation contributions	\$ 87.50
DD11832.11	28/12/2025	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 60,705.00
		Total Transaction for the Month of December 2025		\$ 630,833.84

Detailed Credit Card Transaction - December 2025			
Date	Name	Description	Amount
Credit Card - Ibrahim Macrae - Manager Governance, Risk and Planning			
28.11.2025	Cocos Island Co-operative Society	Hardware Fuel and Carpentry Materials	\$ 398.35
03.12.2025	Shamroks Supermarket	Staff Amenities	\$ 50.00
05.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 80.00
05.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 494.62
10.12.2025	Qantas Airways Limited	Qantas - Airfare Difference Refund	-\$ 0.98
12.12.2025	Shamroks Supermarket	Workshops Consumables	\$ 438.00
19.12.2025	Qantas Airways Limited	Qantas - Airfare Difference Refund	-\$ 174.00
23.12.2025	Cocos Island Co-operative Society	Cocos Island Coop Hardware Store - Fuel	\$ 87.50
24.12.2025	Starlink Internet	Starlink Subscription	\$ 538.00
	Total		\$ 1,911.49
Date	Name	Description	Amount
Credit Card - David Tombs - Manager of Finance and Corporate Service			
27.11.2025	Teltra	Teltra Prepaid	\$39.00
28.11.2025	Cocos Island Co-operative Society	Supplies - Minor Equipment	\$69.00
03.12.2025	Shamroks Supermarket	Supplies - Event	\$52.50
10.12.2025	Big W Online	House Equipment	\$1,691.10
10.12.2025	Big W Online	House Equipment -Refund	-\$119.00
10.12.2025	Mental Health Training	Training - Luluk Sloan	\$278.69
15.12.2025	Pulu Connect	Pulu Connect-4G Service	\$50.79
17.12.2025	Cocos Island Co-operative Society	Supplies - Event	\$49.00
17.12.2025	Cocos Island Co-operative Society	Supplies - Event	\$24.00
18.12.2025	Shamroks Supermarket	Supplies - Event	\$166.00
	Total		\$2,301.08
Date	Name	Description	Amount
Credit Card - Chief Executive Officer			
	Total		\$ -
Total Credit Card Transaction for the Month Ended December 2025			\$4,212.57

Detailed Fuel Card Transactions for Novembr 2025 (Paid December 2025)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
27.11.2025	7034301108997898	C1897	DIESEL	59.22	\$ 2.74	\$ 162.05
25.11.2025	7034301108997880	C1895	DIESEL	61	\$ 2.74	\$ 166.92
25.11.2025	7034303113549169	N/A	DIESEL	54.58	\$ 2.74	\$ 149.35
25.11.2025	7034303113549169	N/A	DIESEL	54	\$ 2.74	\$ 147.76
20.11.2025	7034303113549169	N/A	DIESEL	79.6	\$ 2.74	\$ 217.82
17.11.2025	7034303113549169	N/A	DIESEL	58.76	\$ 2.74	\$ 160.79
13.11.2025	7034303113549169	N/A	DIESEL	150.02	\$ 2.74	\$ 410.51
11.11.2025	7034303093122078	N/A	DIESEL	53.45	\$ 2.74	\$ 146.25
11.11.2025	7034303113549169	N/A	DIESEL	81.08	\$ 2.74	\$ 221.86
07.11.2025	7034301108997898	C1897	DIESEL	60.69	\$ 2.74	\$ 166.07
07.11.2025	7034303113549169	N/A	DIESEL	52.02	\$ 2.74	\$ 142.35
06.11.2025	7034301108998433	C1454	DIESEL	39.75	\$ 2.74	\$ 108.77
05.11.2025	7034303113549169	N/A	DIESEL	450	\$ 2.74	\$ 1,231.36
03.11.2025	7034303113549169	N/A	DIESEL	170.36	\$ 2.74	\$ 466.16
Total				1424.53	\$ 2.74	\$ 3,898.02

10.3.4 SCHEDULE OF ACCOUNT PAIDS - JANUARY 2026

FILE NUMBER:

AUTHOR: Sally Badlu, Senior Finance Officer

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil

Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS:

- 10.3.4.1. List of Accounts Paid - January 2026 [↓](#)
- 10.3.4.2. Credit Card Transaction - January 2026 [↓](#)
- 10.3.4.3. Fuel Transaction - January 2026 [↓](#)

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

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

COMMENTS

The following table summarises the payments for the period by payment type, with further details of the accounts paid contained within Attachment 10.3.4.1.

Payment Type	Amount (\$)
EFT #12076 - #12142	\$441,042.02
Cheque 11787	\$24,052.75
Direct Payment	\$66,527.60
Total	\$531,622.37

Contained within Attachments 10.3.4.2 and 10.3.4.3 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	Moderate (6) That payments are for unauthorised purposes and/or excessive
Reputation	Reputation	Low (3) The accounts paid report is open to public review.
Compliance	Compliance	Low (3)	The report is to be presented to Council in order to comply with relevant legislation
Fraud	Fraud	Low (3)	That the report is manipulated.

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 January 2026.

OFFICER RECOMMENDATION – ITEM NO 10.3.4

THAT COUNCIL, BY SIMPLE MAJORITY,

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF JANUARY 2026 TOTTALLING \$531,622.37 AS CONTAINED IN ATTACHMENT 10.3.4.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JANUARY 2026, AS CONTAINED IN ATTACHMENT 10.3.4.2 AND 10.3.4.3

RESOLUTION OCM/26/007

MOVED: CR FOWLER SECONDED: CR A BADLU

THAT COUNCIL, BY SIMPLE MAJORITY,

1. PURSUANT TO REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996 RECEIVES THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO PAYMENTS MADE FROM MUNICIPAL OR TRUST FUNDS FOR THE MONTH OF JANUARY 2026 TOTTALLING \$531,622.37 AS CONTAINED IN ATTACHMENT 10.3.4.1
2. RECEIVES THE DETAILED TRANSACTION LISTING OF CREDIT CARD AND FUEL CARD EXPENDITURE FOR THE PERIOD JANUARY 2026, AS CONTAINED IN ATTACHMENTS 10.3.4.2 AND 10.3.4.3

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

List of Accounts Paid Under Delegated Authority for the Month of January 2026				
Chq/EFT	Date	Name	Description	Amount
11787	20/01/2026	State Revenue Department	Disbursement MVR for December 2025	\$ 24,052.75
		Total Cheque Payment		\$ 24,052.75
EFT12076	08/01/2026	Alami	Purchase items (Youth CIYC Youth Ball 2025/26)	\$ 238.15
EFT12077	08/01/2026	Civic Legal	Professional Fees for-Template Surrender of Lease Lot 219	\$ 12,460.34
EFT12078	08/01/2026	Pulu Connect	Service: Fixed Data Service Number 402,417,4G-David Tombs,Ibrahim Macrae,Luluk Sloan	\$ 775.00
EFT12079	08/01/2026	E & M.J Roshier Pty Ltd	Purchase Assy Cartridge oil	\$ 131.45
EFT12080	08/01/2026	Focus Networks	Switchbox-Software Subs-SCKCKIAPBX1-License Expiration 03.02.26	\$ 862.00
EFT12081	08/01/2026	Freightshop	Freight charges for-New Machine parts Fork Land Grader	\$ 2,186.89
EFT12082	08/01/2026	Ibrahim Macrae	Reimbursement Internet Bill as per contract	\$ 198.00
EFT12083	08/01/2026	Myella Courier Services	Purchase of goods for Hse 31 WI	\$ 1,876.00
EFT12084	08/01/2026	Multiwave Networks Pty Ltd	NBN Sky Muster Premium month January 2026	\$ 297.00
EFT12085	08/01/2026	Office National Canning Vale	Purchase Kyocer Toner	\$ 956.91
EFT12086	08/01/2026	Shaz Contracting	Operating & Labour work Grade South End Road	\$ 1,600.00
EFT12087	08/01/2026	Water Corporation	Water Usage & Sewerage Service charges	\$ 42,437.11
EFT12088	08/01/2026	Bob Waddell & Associates Pty Ltd	Assistance Providing rates services (Short payment)	\$ 260.00
EFT12089	19/01/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12090	19/01/2026	Australian Taxation Office	Payroll deductions	\$ 51,219.00
EFT12091	20/01/2026	Alami	Purchase items (Youth Programs-CIYC Youth Ball)	\$ 194.50
EFT12093	20/01/2026	Bureau Of Meteorology	Recovery Electricity period 01.10.2025-31.12.2025	\$ 143.60
EFT12094	20/01/2026	Melur Brian	Reimbursement NCC-Police Clearance & Record Check Global	\$ 143.92
EFT12095	20/01/2026	Cocos (Keeling) Islands Tourism Association Inc.	HI Museum agreement month October,November/December 2025	\$ 2,747.20
EFT12096	20/01/2026	Civic Legal	Professional Fee-Report for Auditors on tap level domain	\$ 7,850.80
EFT12097	20/01/2026	Department Of Mines, Industry Regulation And Safety	Building Services Levy month December 25	\$ 56.65
EFT12098	20/01/2026	Department of Transport	Disbursement MVR for December 2025	\$ 44,719.90
EFT12099	20/01/2026	Fire & Safety Services Co Pty Ltd	Fire Detection and Alarm System for November/December 2025	\$ 5,609.00
EFT12100	20/01/2026	Goodchild Enterprises	Purchase T4,S4 Bosch	\$ 1,900.00
EFT12101	20/01/2026	Local Government Professionals Australia WA	Workshop Registration (Grant Writing nd Business Case Workshop)	\$ 1,110.00
EFT12102	20/01/2026	McIntosh & Son	Purchase Parts for-C1270	\$ 1,951.66
EFT12103	20/01/2026	Nordic Fitness Equipment	Purchase Custom Cable	\$ 146.00
EFT12104	20/01/2026	Sweet As Makan	Catering for Kpop Concert	\$ 1,465.00
EFT12105	20/01/2026	William Matthew Scott	Reimbursement Airfares ticket	\$ 1,998.06
EFT12106	20/01/2026	Luliuimaknun Sloan	Reimbursement Internet,Phone,Power & Water bill	\$ 1,308.40
EFT12107	20/01/2026	Telstra	Telephone charges 24.12.25-24.01.26	\$ 37.95
EFT12108	20/01/2026	Telstra	Mobile Phone Satellite p/e 16.01.2026	\$ 237.96
EFT12109	20/01/2026	Insurance Commission of Western Australia	Disbursement MVR for December 2025	\$ 34,101.02
EFT12110	20/01/2026	Water Corporation	Water Usage & Sewerage Service Charges	\$ 1,870.96
EFT12111	20/01/2026	Zentner Shipping Pty Ltd	Freight charges voyage # ASC Lotti AL2506NB (Matthew Scott Personnel Effect)	\$ 22,531.20
EFT12112	21/01/2026	Atoll Air Conditioning	Replacement A/C unit Home Island Shire Office	\$ 3,867.46
EFT12113	21/01/2026	Al Midland Trading as Carco WA	Purchase parts for-C1861	\$ 3,293.92
EFT12114	21/01/2026	Mark Bateup	Reimbursement airfares for Mark Family	\$ 1,485.26
EFT12115	21/01/2026	Carritech	Inspection of Pressure Vessels and Vehicle hoist HI and WI	\$ 1,086.75
EFT12116	21/01/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI Retail Centre month December 25	\$ 8,985.06
EFT12117	21/01/2026	Graham & Annelies Flynn	Replace broken lockwood Cylinder/Install Cylinder Cover	\$ 710.00
EFT12118	21/01/2026	Mo Sparks Electrical	Investigate Fault and Rectify Switchboard Hse 63 HI	\$ 1,660.00
EFT12119	21/01/2026	Subco Pty Ltd	Service 1: Shire Office (Building ID AUCKI0007 100Mps)	\$ 1,000.00
EFT12120	22/01/2026	Atoll Air Conditioning	Faulty A/C unit ath HI Shire Office-Chamber Room	\$ 360.00
EFT12121	22/01/2026	Boc Ltd	Container Service-Daily Tracking for period 28.11.2025-28.12.2025	\$ 82.43
EFT12122	22/01/2026	Dash Digital	Hosting Caretaker-January 2026	\$ 164.00
EFT12123	22/01/2026	Graham & Annelies Flynn	Supply 1 x Key Lock Box	\$ 65.00
EFT12124	22/01/2026	Jones Lang LaSalle Pty Ltd	Office Rent month February 2026	\$ 1,215.80
EFT12125	22/01/2026	Mo Sparks Electrical	Replace Faulty RCDS for Kampong Mtc	\$ 1,885.00
EFT12126	22/01/2026	Porter Equipment Australia Pty Ltd	Purchase Fan Belt,Starter for C1246	\$ 2,030.00
EFT12127	22/01/2026	The Island Pharmacy	Purchase First Aid Survival Pack Modular Soft pack	\$ 189.95
EFT12128	29/01/2026	Australian Services Union	Payroll deductions	\$ 53.00
EFT12129	29/01/2026	Australian Taxation Office	Payroll deductions	\$ 57,961.00

EFT12130	29/01/2026	Shire of Cocos (Keeling) Islands	Disbursement MVR for December 2025	\$ 1,794.93
EFT12131	29/01/2026	Collector of Public Monies	E;ectricity Charges for-Lot 256, HI Shire Office and other Shire Properties	\$ 9,718.70
EFT12132	29/01/2026	Cocos Communications And IT Pty Ltd	Internet Service Providers Reimbursements & Digital Infrastructure	\$ 44,221.37
EFT12133	29/01/2026	Cocos Island Co-Operative Society Limited	Cleaning Contract Lot 18 HI month October 25	\$ 17,808.08
EFT12134	29/01/2026	Cocos (K) Islands Community Resource Centre	Hire Conference Room,refreshment	\$ 120.00
EFT12135	29/01/2026	Focus Networks	1x HP Standard Laptop Cr A.Badlu	\$ 1,548.50
EFT12136	29/01/2026	Freightshop	Freight charges Materials (WA Maritime Museum)	\$ 699.60
EFT12137	29/01/2026	Fire & Safety Services Co Pty Ltd	Fire Detection Panel-Shire Office,Cyclone Shetter,CRC,Public Works	\$ 1,510.00
EFT12138	29/01/2026	Nuruljannah Jason	Hire PA Sytem and PA Mixer (Australia Day)	\$ 300.00
EFT12139	29/01/2026	Ibrahim Macrae	Reimbursement Power bill, Internet (as per contract)	\$ 579.25
EFT12140	29/01/2026	Office National Canning Vale	Purchase stationery	\$ 293.20
EFT12141	29/01/2026	Luluilmaknun Sloan	Reimbursement airfares ticket Entitlement	\$ 8,211.30
EFT12142	29/01/2026	Tec Art Pty Ltd	Purchase materials for Heritage Musum	\$ 22,467.83
		Total Eft payments		\$ 441,042.02
DD11841.1	11/01/2026	Australian Super	Superannuation contributions	\$ 2,019.70
DD11841.2	11/01/2026	GESB Super	Superannuation contributions	\$ 8.40
DD11841.3	11/01/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11841.4	11/01/2026	AXA Australia	Superannuation contributions	\$ 3,392.54
DD11841.5	11/01/2026	Aware Super	Superannuation contributions	\$ 10,409.86
DD11841.6	11/01/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11841.7	11/01/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 686.86
DD11841.8	11/01/2026	Rest Superannuation	Superannuation contributions	\$ 670.80
DD11841.9	11/01/2026	Australian Super	Superannuation contributions	\$ 87.50
DD11849.1	15/01/2026	Viva Energy Australia Ltd	Purchase fuel month December 2025	\$ 5,402.36
DD11862.1	25/01/2026	Australian Super	Superannuation contributions	\$ 1,956.78
DD11862.2	25/01/2026	GESB Super	Superannuation contributions	\$ 8.40
DD11862.3	25/01/2026	Unisuper	Payroll deductions	\$ 1,226.94
DD11862.4	25/01/2026	AXA Australia	Superannuation contributions	\$ 3,487.63
DD11862.5	25/01/2026	Aware Super	Superannuation contributions	\$ 10,263.59
DD11862.6	25/01/2026	Panorama Super	Superannuation contributions	\$ 1,321.95
DD11862.7	25/01/2026	Commonwealth Life Superannuation Mastertrust	Superannuation contributions	\$ 697.42
DD11862.8	25/01/2026	Rest Superannuation	Superannuation contributions	\$ 1,150.86
DD11862.9	25/01/2026	Australian Super	Superannuation contributions	\$ 87.50
DD11874.1	27/01/2026	Mastercard	See Attachment	\$ 2,833.86
DD11878.1	27/01/2026	Mastercard	See Attachment	\$ 14,297.95
DD11841.10	11/01/2026	Australian Super	Superannuation contributions	\$ 1,583.06
DD11841.11	11/01/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
DD11862.10	25/01/2026	Australian Super	Superannuation contributions	\$ 1,710.51
DD11862.11	25/01/2026	ANZ Smart Choice Super	Superannuation contributions	\$ 337.12
		Total Direct Debit Payment		\$ 66,527.60
		Total Transaction for the Month of January 2026		\$ 531,622.37

Detailed Fuel Card Transactions for December 2025 (Paid January 2026)						
Date	Card Number	Registration	Product	Litre	Per Litre	Total
30.12.25	7034303113549169	N/A	DIESEL	150.01	\$ 2.80	\$ 420.03
23.12.25	7034301108998433	C1454	DIESEL	20.92	\$ 2.80	\$ 58.57
23.12.25	7034301108997898	C1897	DIESEL	63.42	\$ 2.80	\$ 177.57
22.12.25	7034301108997880	C1895	DIESEL	58.01	\$ 2.80	\$ 162.43
18.12.25	7034303093122078	N/A	DIESEL	46.06	\$ 2.80	\$ 128.96
16.12.25	7034303113549169	N/A	DIESEL	85.33	\$ 2.80	\$ 238.93
15.12.25	7034303113549169	N/A	DIESEL	158.2	\$ 2.80	\$ 442.96
15.12.25	7034303113549169	N/A	DIESEL	592.09	\$ 2.80	\$ 1,657.85
15.12.25	7034303113549169	N/A	DIESEL	338.22	\$ 2.80	\$ 947.02
15.12.25	7034301108997898	C1897	DIESEL	60.03	\$ 2.80	\$ 168.08
12.12.25	7034301108998433	C1454	DIESEL	52.62	\$ 2.80	\$ 147.34
12.12.25	7034303113549169	N/A	DIESEL	55.02	\$ 2.80	\$ 154.05
11.12.25	7034303113549169	N/A	DIESEL	109.05	\$ 2.80	\$ 305.34
05.12.25	7034301108997898	C1897	DIESEL	58.51	\$ 2.80	\$ 163.83
04.12.25	7034303113549169	N/A	DIESEL	81.93	\$ 2.80	\$ 229.40
Total				1929.42	\$ 2.80	\$ 5,402.36

10.4 INFRASTRUCTURE

Nil

10.5 COMMUNITY DEVELOPMENT

10.5.1 COMMUNITY DEVELOPMENT REPORT - FEBRUARY 2026

FILE NUMBER:

AUTHOR: Nadya Adim, Community Development Coordinator

AUTHORISER: Matthew Scott, Chief Executive Officer

DISCLOSURE(S) OF INTEREST: Author - Nil
Authoriser - Nil

ISLAND: Shire Wide

ATTACHMENTS: Nil

AUTHORITY/DISCRETION

Definition

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

REPORT PURPOSE

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

BACKGROUND

COMMUNITY DEVELOPMENT COORDINATOR UPDATE

The 2026 Australia Day event was a great success, bringing together many community members and visitors. The day was filled with a fantastic range of inclusive games and activities designed for people of all ages and abilities to enjoy.

A special thank you goes to our wonderful local market stallholders. Your delicious homemade meals and sweet treats added so much warmth and flavour to the celebration.

Congratulations to all individuals nominated for the Australia Day Awards. Your dedication and contributions to our community are truly appreciated and do not go unnoticed.

We also extend our sincere thanks to the Infrastructure Team for supporting the Community Team with both the setup and clean-up of the event. Although much of your work happens behind the scenes, your commitment, teamwork, and reliability are deeply valued.

YOUTH & RECREATIONAL OFFICER UPDATE

School Holiday/After School Program:

The School Holiday Program was largely successful; however, a few programs and activities had to be cancelled due to bad weather.

Anita will be coordinating after-school sports sessions for children from both Home and West Island. These sessions are planned to run fortnightly, where possible.

Cocos Island Youth Council – Youth Ball:

The Youth Ball with a K-Pop Party theme was a huge success. The energy in the room was amazing, with everyone showing up in great outfits and enjoying the music throughout the night. From fun games and exciting challenges to plenty of prizes up for grabs, there was something for everyone. The strong participation and positive vibes made it a night to remember.

Big thanks to *Sweet As Makan Restaurant*, for serving up a tasty Korean-inspired menu! And a huge shoutout to the *Cocos Island Youth Council* for helping with the setup and sticking around to clean up afterwards — legend effort. We couldn't have done it without you, and it didn't go unnoticed.

We are looking forward to planning the next Youth Ball!

Playgroup:

Playgroup will be reopening at the Home Island Cyclone Shelter from 8.30am – 10.00am.

COMMUNITY DEVELOPMENT OFFICE – CULTURE AND HERITAGE UPDATE

Projects:

- Cocos Textile Project.
- Garland Magazine Article.
- Museum.
- Cocos Bicentenary.
- Culture and Heritage Officer – Training.

Cocos Textile Project:

- An opportunity through Creative Australia has become available. This is the Arts Projects for Organisations grant which provides funding between \$20,000 and \$100,000. The funding round will be extremely competitive with only 10-15% of projects receiving funding so we will need to have an incredibly strong and compelling application.
- All artists have agreed to partake and are preparing support letters and budget details for inclusion in the grant funding application.
- Participating artists/facilitators are Jacky Cheng, Emma Washer, Susie Vickery, Melissa Cameron, Abdul-Rahman Abdullah and Belinda Cook.

- We will be receiving support letters from the Indian Ocean Craft Triennial and Art On The Move who we intend to partner with to exhibit and display pieces.

Garland Magazine:

- Niamh has partnered with Garland Magazine to produce a second article, this time on the Jukong Restoration Project. The article can be found at - <https://garlandmag.com/article/jukong-restoration-project/>

Museum:

- Lighting order being placed in order to be installed before grant deadline in April.
- Airconditioning units being replaced on 28/01 after a fault has caused the second unit to stop working.

Cocos Islands Bicentenary:

- Niamh, Nadya, Anita, Rose (CRC) and Larissa (CKITA) met to discuss the Cocos Bicentenary Celebrations on January 14th.
- Currently working through costings to prepare a proposal for funding.
- We have been in contact with Marion Scrymgour's office, and they are interested to hear the proposal with the view to supporting the celebrations.
- We are investigating having a Dalang (Wayang Kulit Puppeteer) visit to perform for the community. We are working with Cultural Infusion who are based in Melbourne to see what is possible.

Culture & Heritage Officer – Training:

- Niamh will be travelling to Perth and Melbourne from February 9th. She will be attending the Future of Arts, Culture and Technology Symposium at ACMI in Melbourne, with the hopes of learning from other industry professionals what is possible, networking, and possibility to translate knowledge to the Cocos context.
- Niamh will then return to Perth to undertake training with LG professionals in Grant writing and Business Case Development.
- With the upcoming opportunities for Arts Grants, attending the training is timely.

STRATEGIC IMPLICATIONS

Theme

- S Social
- C Cultural

Goal

- S3 To provide access to services, support and activities for young people.
- S4 To support and encourage community events that bring us together.
- C2 To support the integration of the Home Island and West Island communities.
- C1 To support the community to improve understanding and celebration of the Cocos Malay history and culture.

Strategy

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

- C2.1 Support and advocate for existing events (including sport / community group activities) that encourage inter-island participation
- C1.1 Working with Museum WA, develop local capacity for heritage conservation via an Emerging Curator Program. Seek financial and in-kind support to provide ongoing training and support for local curators.
- S3.3 Support and encourage local community groups to deliver youth events and programs

RISK IMPLICATIONS

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

Risk Matrix

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

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION – ITEM NO 10.5.1

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

RESOLUTION OCM/26/008

MOVED: CR A BADLU

SECONDED: CR O SLOAN

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

THE MOTION WAS PUT AND DECLARED CARRIED 5/0

FOR: CRS AYESHA YOUNG, AZAH BADLU, SIGNA KNIGHT, LEVI FOWLER AND OSMAN SLOAN

AGAINST: NIL

11 MINUTES TO BE RECEIVED

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 MOTIONS WITHOUT NOTICE WITH LEAVE OF COUNCIL

Nil

14 MATTERS BEHIND CLOSED DOORS

Nil

15 MATTERS RELATING TO THE LAND TRUSTS



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

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

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

15.1 TRUSTS ADMINISTRATION

Nil

15.2 TRUSTS LEASES

Nil

15.3 TRUSTS FINANCE

Nil

