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Ordinary Meeting of Council

23 September 2025

The Mayor and Councillors
Pormpuraaw Shire Council
PORMPURA AW QLD 4892

Dear Mayor and Councillors

Notice is hereby given that an Ordinary Meeting of the Pormpuraaw Aboriginal Shire Council will be held at the Council Chambers, on Wednesday 24 September 2025 commencing at 10:00 am.

The agenda for the ordinary meeting is attached for your information.

Yours faithfully

Janelle Menzies
Chief Executive Officer



ORDINARY MEETING OF COUNCIL

Wednesday 24 September 2025
Pormpuraaw Aboriginal Shire Council
Boardroom
24 Thinraathin Street, Pormpuraaw

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1 OPENING OF MEETING

2 ATTENDANCE AND CERTIFICATE OF ATTENDANCE

3 APOLOGIES

4 DECLARATION OF INTEREST

5 RELATED PARTY DECLARATION FORM

6 RECEIVING AND CONFIRMATION OF MINUTES*

RECOMMENDATION

That the Council resolve to receive and adopt the Minutes of the Ordinary Meeting of Pormpuraaw Aboriginal Shire Council Held on 27 August 2025.

Attachments: 1. Draft Ordinary Council Meeting_-_27 August 2025 [**6.1.1** - 11 pages]



Ordinary Council Meeting MINUTES

Wednesday 27 August 2025

Pormpuraaw Aboriginal Shire Council
Boardroom

24 Thinraathin Street, Pormpuraaw

1 OPENING OF MEETING

The Mayor declared the meeting open at 10:16 am.

2 ATTENDANCE AND CERTIFICATE OF ATTENDANCE

Mayor Ralph Kendall (Jnr), Deputy Mayor Tim Koo-Aga and Cr Keith Barney

In Attendance: Ms Janelle Menzies (Chief Executive Officer and Minute Taker).

3 APOLOGIES

Cr Lucy Foote sends her apologies. Doctors Certificate received.

RESOLUTION NO: 2025/107

The Council resolved that Councillor Romena Edwards was absent from the meeting due to sorry business and is still entitled to be paid her meeting fee.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

4 DECLARATION OF INTEREST

Nil

5 RELATED PARTY DECLARATION FORM

Nil

6 RECEIVING AND CONFIRMATION OF MINUTES*

RESOLUTION NO: 2025/108

That the Council resolve to receive and adopt the Minutes of the Ordinary Meeting of Pormpuraaw Aboriginal Shire Council Held on 30 July 2025.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

7 ITEMS ARISING FROM PREVIOUS MEETINGS

RESOLUTION NO: 2025/109

That the Council resolve to note the resolution register.

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Mayor Ralph Kendall (Jnr)

CARRIED 3/0

8 DELEGATIONS / GUESTS

Nil

9 CORRESPONDENCE

Nil

10 OPERATIONAL STATUS REPORTS

10.1 CORPORATE SERVICES REPORT TO COUNCIL - AUGUST 2025

EXECUTIVE SUMMARY

To provide Council with an operational update of the Corporate Services function as of 20 August 2025.

RESOLUTION NO: 2025/110

That Council resolve to receive and note the Corporate Services report as tabled.

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Cr Keith Barney

CARRIED 3/0

10.2 COMMUNITY SERVICES REPORT TO COUNCIL - JULY 2025

EXECUTIVE SUMMARY

Executive Manager Community Services Report July 2025

RECOMMENDATION

That the council resolve to receive and note the report.

RESOLUTION NO: 2025/111

That the Council receive and note the report.

Moved: Cr Keith Barney

Seconded: Mayor Ralph Kendall (Jnr)

CARRIED 3/0

10.3 OPERATIONAL SERVICES REPORT TO COUNCIL - JULY 2025

EXECUTIVE SUMMARY

Executive Manager Operational Service July 2025

RESOLUTION NO: 2025/112

1. That the council resolve to receive and note the report.

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Cr Keith Barney

CARRIED 3/0

11 CHIEF EXECUTIVE REPORTS

11.1 CEO MEETINGS AND STATUS REPORT

EXECUTIVE SUMMARY

To provide a status report for Council to 22 August 2025

RESOLUTION NO: 2025/113

That the council resolve to receive and note the report.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

11.2 NQ PETRO

EXECUTIVE SUMMARY

To approve NQ Petro for Sole and Prequalified Supplier Arrangement

RESOLUTION NO: 2025/114

That Council resolve to endorse the purchase of an OPT system from NQ Petro and approve to place NQ Petro on the Council's Sole Supplier – Prequalified Supplier Arrangement.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Cr Keith Barney

CARRIED 3/0

11.3 PPAC - GRANT REQUEST - RENT SUBSIDY AND SUPPORT FOR COMMUNITY SERVICE PROVISION

EXECUTIVE SUMMARY

To inform Council of the Grant Request – Rent Subsidy and Support for Community Service Provision

RESOLUTION NO: 2025/115

1. That Council resolve to provide Pormpur Paanthu Aboriginal Corporation with a Community Grant of \$77.50 per week per property for rental assistance.

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Mayor Ralph Kendall (Jnr)

CARRIED 3/0

12 EXECUTIVE MANAGER OF CORPORATE SERVICES REPORTS

12.1 CORPORATE SERVICES REPORT FINANCIAL STATEMENTS FOR PERIOD ENDED 31.07.2025

EXECUTIVE SUMMARY

To provide Council with the financial statements for the period ended 31 July 2025.

RESOLUTION NO: 2025/116

That Council resolve to adopt the financial report for July, 2025.

Moved: Cr Keith Barney

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

13 EXECUTIVE MANAGER OF OPERATIONS REPORTS

Nil

14 EXECUTIVE MANAGER OF COMMUNITY SERVICES REPORTS

Nil

15 TENDERS & QUOTATIONS

15.1 APPROVAL FOR 6M3 AGITATOR TRUCK FOR CONCRETE CARTAGE

EXECUTIVE SUMMARY

Approve purchase of 6m3 Agitator Truck

RESOLUTION NO: 2025/117

1. That council approve the purchase of Agitator Truck

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Cr Keith Barney

CARRIED 3/0

15.2 APPROVAL REQUEST FOR HEAVY TIPPER TO REPLACE P5

EXECUTIVE SUMMARY

Seeking council approval for the purchase of Heavy Tipper Truck to replace older equipment

RESOLUTION NO: 2025/118

1. That Council resolve to approve purchase of new Isuzu FXZ - 260-355 E45 9.8L T/D 6 Speed Auto from Ireland Isuzu amounting to \$315,908.80 incl GST.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Cr Keith Barney

CARRIED 3/0

15.3 RCG REQUISITION ESTIMATE APPROVAL FOR ROAD WORKS 25-26

EXECUTIVE SUMMARY

Request for approval of requisition 56254 for estimated costs for plant and operators from RCG in the 25/26 current approved roadworks

RESOLUTION NO: 2025/119

That Council resolve to adopt the quote for Robinson Civil Group for Plant Hire for the NDRF program amounting to \$448,272.00 incl GST.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

16 LATE ITEMS

16.1 APPROVAL FOR PROJECT MANAGEMENT FEES - ORION PROJECT CONSULTING

EXECUTIVE SUMMARY

To provide Council information regarding Orion Consulting Project Management fees for the Disaster Recovery Funding Arrangement Project.

RESOLUTION NO: 2025/120

That Council accept the quotation from Orion Consulting Project Management for amount of \$600,000 excl GST as per the project Scope.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

16.2 AMENDMENT TO TRAVEL POLICY

EXECUTIVE SUMMARY

To provide Council with an updated Travel Policy

RESOLUTION NO: 2025/121

That the Council resolve to adopt the amended Travel Policy.

Moved: Cr Keith Barney

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

17 CONFIDENTIAL ITEMS

RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275 of the Local Government Act 2012:

NO. 15.0.1 ORGANISATIONAL STRUCTURE

(b) industrial matters affecting employees

MOVE INTO CLOSED SESSION

RESOLUTION NO: 2025/122

That the Council move into closed session at {time}.

Moved: Deputy Mayor Tim Koo-Aga

Seconded: Mayor Ralph Kendall (Jnr)

CARRIED 3/0

MOVE OUT OF CLOSED SESSION

RESOLUTION NO: 2025/124

That the Council move out of closed session at {time}.

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

A summary of items discussed in closed session is presented below.

17.1 ORGANISATIONAL STRUCTURE

CONFIDENTIAL REASONS

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reason(s):

(b) industrial matters affecting employees.

EXECUTIVE SUMMARY

To provide Council with an alternative Organisational Structure

RECOMMENDATION

That Council resolve to adopt the new Organisational Structure

RESOLUTION NO: 2025/124

That Council resolve to adopt the new Organisational Structure

Moved: Mayor Ralph Kendall (Jnr)

Seconded: Deputy Mayor Tim Koo-Aga

CARRIED 3/0

18 NOTICE OF MOTION

Nil

19 NEXT MEETING

In accordance with the public notice of meetings published by Council, the next Ordinary Meeting will be held on Wednesday 24 September 2025, in the Pormpuraaw Aboriginal Shire council Boardroom, 24 Thinraathin Street, Pormpuraaw at 10.00am.

20 CLOSE OF MEETING

There being no further business the Mayor declared the meeting closed at 12:11 pm.

7 ITEMS ARISING FROM PREVIOUS MEETINGS

REPORT ATTACHED

Attachments: 1. Resolution register [7.1.1 - 1 page]

Meeting Date	Document	Item No.	Item	Status	Action
25/06/2025	Ordinary Council Meeting - 25 June 2025	11.3	Conflict of Interest Management Plan - Janelle Menzies	In Progress	To be Signed by PUBSC
30/07/2025	Ordinary Council Meeting - 30 July 2025	11.4	Pay Increase and Long Service Leave Entitlements	In Progress	Complete
30/07/2025	Ordinary Council Meeting - 30 July 2025	11.6	Internal Audit Report on Organisational Structure	In Progress	To be entered into Audit Action Plan
27/08/2025	Ordinary Council Meeting - 27 August 2025	11.2	NQ Petro	Not yet started	To be updated on Prequalified Supplier
27/08/2025	Ordinary Council Meeting - 27 August 2025	16.3	Amendment to Travel Policy	Not yet started	To be updated and Published on Website
27/08/2025	Ordinary Council Meeting - 27 August 2025	17.1	Organisational Structure	Not yet started	Implementation plan to be created

8 DELEGATIONS / GUESTS

9 CORRESPONDENCE

Nil

10 OPERATIONAL STATUS REPORTS

Nil

10.1 CORPORATE SERVICES REPORT TO COUNCIL - SEPTEMBER 2025

Author: Tracey Graham (Executive Manager of Corporate Services)
Authorisers: Janelle Menzies, Chief Executive Officer
Attachments: Nil

EXECUTIVE SUMMARY

To provide Council with an operational update of the Corporate Services function as of 17 September 2025.

RECOMMENDATION

That the council resolve to receive and note the report Corporate Services report as tabled.

CORPORATE SERVICES OPERATIONAL UPDATE

- Final external audit for the 2024-25 financial year has been finalised with the QAO closing audit report being issued to Council on 01 September 2025. (Refer to separate special report for further detail of this matter). I would like to take this opportunity to thank all staff for their continued support and efforts in ensuring that our internal controls and compliance requirements are being met, a special mention and recognition of the finance team who work diligently on a daily basis to ensure the organisation can meet all audit requirements without matters needing to be raised.
- Audited financial statements for the 2024-25 financial year were signed by management on 02 September 2025. (Refer to separate special report). Council's audited financial statements were published to our website on 08 September 2025.
- Audit committee meeting was held on Tuesday 02 September 2025. The focus of this meeting was the review of our audited financial statements and QAO closing report for our 2024/25 financial year audits. The audit committee adopted both the audited financial statements and QAO closing report as tabled. The audit committee reviewed our progress on our risk management framework and asset management plans. Our fraud register and a summary of the audit committee's self-assessment review was also tabled to the audit committee. The next meeting is scheduled for Wednesday 03 December 2025 at 11am.
- The Queensland Industrial Relations Commission declared a general ruling to increase wages and allowances by 3.5%, effective from 1 September 2025. Council had included this wage increase in our budgets in anticipation that the QIRC decision would align closely with the Fair Work Commission's annual wage review. The 3.5% increase was applied to all staff effective from the commencement of the pay period beginning 27 August 2025 as per Council's Annual Wage Increase Policy and as directed by the CEO. Email communication was sent out to staff to advise of this increase on 09 September 2025.
- New Council website has been drafted and is under current review for final formatting updates prior to going live. We are expecting to publish the new website live within the next month.
- EM Corporate Services was on leave for 2 weeks for the period of 25 August to 05 September 2025.

- Department/program expenditure reporting is provided each month to the management teams to monitor their program budgets and ensure that funded projects are delivered on time and within budget.
- Attended ELT meetings on 21 August, 08 & 15 September 2025.
- Attended CEO meetings on 08 & 15 September 2025.
- Attended Corporate Services (Finance & HR Functions) meetings on 09 & 15 September 2025.
- Attended Accommodation Team Leader support meetings on 09 September 2025.
- Attended Admin Store Team Leader support meetings on 22 August & 08 September 2025.
- Attended Local Buy general catch-up meeting on 21 August 2025.
- Attended TaxEd Bimonthly Update Learning Webinar on 21 August 2025.
- Attended VendorPanel Buyer Training on 22 August 2025.
- Attended elementTIME introductory software demonstration for employee timesheets/payroll on 22 August 2025.
- ATO Annual TPAR Reporting for 2024/25 financial year submitted on 28 August 2025.
- Annual Certificate about payment of Notional GST for the 2024/25 financial year submitted on 29 August 2025.
- Indigenous Employment Initiative (IEI) Aged Care Annual Financial Declaration for 2024/25 financial year submitted on 29 August 2025.
- ATSI Public Health Program Annual Financial Report for 2024/25 financial year submitted on 29 August 2025.
- Works for Qld 2021-24 project completion report submitted on 02 September 2025.
- ATO PAYG for August 2025 submitted on 03 September 2025.
- SWIM Annual Financial Reporting for 2024/25 financial year submitted on 03 September 2025.
- Attended Psychological Health & Safety workshop with WHSQ/OIR on 09 September 2025.
- Attended QGCSU – The Board's & Managements Role in Cyber with AICD on 11 September 2025.
- Attended Good Decision Essentials Workshop with Qld Ombudsman on 12 September 2025.
- Completed Corporate Services, Governance and Community Financial Reporting sections of Council's annual report for 2024/25 financial year on 12 September 2025.
- Attended Skills Audit Consultation Meeting for Local Government with LGAQ, ALGA & Public Skills Australia on 16 September 2025.

CORPORATE SERVICES FUTURE FOCUS

- Cairns team to visit Pormpuraaw for field visit the week commencing Monday 29 September 2025. Focus will be on employee wellbeing, EAP introduction and staff workshops, and relationship building with our peers on the ground.
- Internal audit program for the 2025/26 financial year to be developed. Asset valuations is an annual standing item for our internal audit program. We will also focus on developing our investment strategy which was identified as a key outcome from the organisation review that was completed in 2024/25 financial year. Council should provide some consideration to whether there are any other high-risk areas that they may want to incorporate into the internal audit plan.
- Continue recruitment focus and complete staff commencements and inductions as required. (Ongoing)
- Procure First Aid and CPR Training for Council staff as required. (Current WIP)
- Undertake detailed review of above award wages and develop a methodology for Council to apply moving forward for above award positions. (Current WIP)
- Review LGAQ Workforce Census Comparison Report.

- Continue position description review with relevant staff and managers. (Current WIP)
- Develop probation review templates and performance review templates. (Current WIP)
- Develop staff handbook and induction procedures. (Current WIP)
- Undertake a review of probation/performance reviews, training requirements, driver's licences, blue cards, and other relevant licences relevant to roles within Council and update this information in Mango. (Current WIP)
- Cloud migration project & implementation on new IT devices for staff to be rolled out by TJ Micro in Pormpuraaw the week commencing 20 October 2025.
- Update Dry Hire Agreement and post to S Drive.
- Complete CodeTwo implementation.
- Review IPLOA framework and local government requirements.
- Develop procedure and workflow for maintenance requests for building assets. (Current WIP)
- Update audit matrix and complete quarterly review.
- Develop flow chart for incidents collaboratively with CEO, WHS, Governance (PIDs) & HR.
- Policy Register.
- IT Registers for Software and Hardware.
- Send reminder to all staff of Council's annual close-down period and remind managers to ensure they have essential services staff rostered to provide coverage over this period. All other staff will take leave and need to submit leave forms.
- Co-ordinate audit committee meetings. (Ongoing)
- Complete financial reporting and grant acquittals as required by due dates. (Ongoing)
- Work on development of risk management framework with ELT.
- Review demos and seek proposals for new financial/ERP system.

HR

- The HR Advisor role is currently being covered by the Corporate Admin Officer to ensure recruitment continues to be a priority. A part-time HR Advisor is working on projects such as staff handbook, position description reviews across the organisation, probation and performance management framework and other key HR projects as required.
- Fortnightly staff absenteeism report is provided to executive managers to monitor staff absenteeism. Totals hours for absenteeism for the 2025/26 financial year to date is 4,862 hours. This is the equivalent of 13.5 full-time roles (approx. 16% of current workforce). Absenteeism rates per department are as follows:
 - Operational Services - 2,400 hours
 - Community Services – 1,854 hours
 - Corporate Services - 422 hours
 - Executive Services – 186 hours
- Recruitment completed for the reporting period is as follows:
 - Aged Care Cook - Full-time (Commencing 27 October 2025)
 - Road Crew Worker – Casual (Commenced 16 September 2025)
- Resignations/Terminations received for the reporting period:
 - Admin Store Team Leader – Full-time (Employee Resignation)
 - Executive Assistant – Part-time (Employer Termination)
 - Community Justice Group Mentor – Part-time (Employer Termination)
 - Essential Services Officer – Full-time (Employee Resignation)
 - Senior Plumber – Full-time (Employee resignation)
- Current positions advertised are as follows:
 - Aged Care Support Workers (Part-time)

- Recreations & Activities Officer (Full-time)
- Accommodation Team Leader (Full-time)
- Admin Store Team Leader (Full-time)

ADMIN STORE

- Admin Store Team Leader has resigned and will finish with Council on 03 October 2025. The recruitment process is underway for a replacement.
- Materials for racking system to bring up to compliance as per the safety audit conducted have been received. The equipment needed to safely undertake these works is currently being assessed.
- Review of saleable items for community to enhance the Admin Store facility and revenue streams.
- On-going mini stocktakes will be conducted monthly to minimise stock loss and to identify data recording issues.

ACCOMMODATION

- 3 x new cleaning staff have commenced over the last 2 months which is providing some much-needed relief to ensure our accommodation facilities are cleaned in a timely manner. Work roster for these staff is currently being adjusted to ensure attendance and the operational requirements for our accommodation services can be met.
- After-hours key lock box procedure is currently under review with the accommodation team leader to minimise after hours disruption.
- Cleaning checklist for cleaning staff is being developed by the accommodation team leader with a template provided in July 2025, for cleaning staff to use this resource as a reminder of all duties they need to undertake.
- Accommodation occupancy has been at a high capacity, with the Council working continuously with contractors to ensure they have accommodation available for workers to undertake capex works, such as the airport upgrade, road works, hospital, etc. The contractor's camp is being fully utilised by WIP Constructions.
- Accommodation for capex works scheduled for the 2025/26 financial year will need to be considered closely to ensure that contractors can be accommodated, whilst also ensuring that fly in and out stakeholders who provide essential services for the community can also be accommodated to ensure there is no disruption to these essential community services.

10.2 OPERATIONS REPORT AUGUST 2025

Author: Grant Dennis (Executive Manager of Operational Services)

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: Nil

EXECUTIVE SUMMARY

Overall, a productive month, with few delays or upsets to the scheduled works programs.

RECOMMENDATION

That the council resolve to receive and note the report.

OPERATIONAL UPDATE

Land and Sea Rangers

- Set up Turtle Camp
- 2 day per week turtle monitoring
- Checked outstation water tanks and topped up
- Coleman Camp repairs
- Check for camping permits and Bin runs for campsites
- Assist with funeral planning and food supply
- Temperate logs installed with WCTTAA Representative
- Fee for service works
- Vet visit

Parks & Gardens

- Maintain Parks and Gardens and Council yards
- Maintain Guest Houses and accommodation
- Cleanup Covid Camp and Main Roads
- Roadside Mowing and and Cleanup
- Beach and Boomerang Toilet cleaning

R&M

- Qbuild works well in hand
- Covid Camp works
- General repairs to COuncil properties
- Good feedback from Qbuild
- Very few works from Qbuild for major works
- We have been clearing up the older jobs and numbers are looking good.

Workshop

- General Vehicle Maintenance and Repairs
 - Garbage Runs proceeding as needed
 - No major breakdowns
-

- Kowanyama Road now in good condition for our side.
- Works being planned for Strathgordon Road

Airport

- Temporary Airport in Full use and running well
- Durack well under way on upgrade
- Upgrade is currently on Track

Plumbing

- New Plumber has started has been going well
- No reportable incidents
- Testing has been carried out and no major issues were detected.
- Monitoring of pumpstations continues with no major outages for the month.

MONTH AHEAD

- Turtle Camp program and visits
- Airport upgrade continues
- Rodeo preparations
- Main Roads Camp designs and proposals for upgrades
- Start works on new culverts on Strathgordon Road

10.3 COMMUNITY SERVICES AUGUST 2025

Author: Shelina Bartlett (Executive Manager of Community Services)

Authorisers: Janelle Menzies

Attachments: 1. Report to CSM AUGUST 2025 [10.3.1 - 3 pages]
2. CJG April - June 25 newsletter [10.3.2 - 5 pages]

EXECUTIVE SUMMARY

Executive Manager Community Services Report August 2025

RECOMMENDATION

That the council resolve to receive and note the report.

RECOGNITIONS, APPRECIATIONS AND MILESTONES ACHIEVED

Ivy Conrad – Turning up to work always with a smile and keen to learn.

COMMUNICATION CATCH UP

- Court day 11th August
- Preparations for Rodeo
- Reporting - Annual reporting Library, Don't Buy Sly due to been granted a 1-month extension
- Harbour Software training
- Council staff Teams Meeting 20/08/2025
- Meeting Durack (donations)
- Noel Tabuai to attend SES training in Kowanyama 7-12th August
- Visit from SDAP team for Aged Care support
- Training for implementation of Sandwai (new IT system for Aged Care)
- CROC's finals Cooktown 9th August
- Bakery preparation for opening



Finger printing for Security Licence

OPERATIONAL UPDATE

Community Services staffing for Post Office / Cashier / Justice /Centrelink and Library is complete and open for service.

Airline ticket sales and freight now booked and paid at the Cashier. Sales have reduced dramatically with the introduction of Hinterland charging an administration fee of \$30 per ticket per way sold via PASC. People are now able to go online register and complete online purchase of ticket themselves and save paying the admin fee.

Recruitment success two new Aged Care Support Workers , as well as a new cook for Aged Care (delay in his start date due to pre-planned leave)

Positions still in recruitment - Aged Care Support Worker (for domestic duties) and Sport & Recreation Officer

Bakery – Bruce and Maggie have been working on getting accounts with the appropriate suppliers, requesting quotes to cost necessary tools, food and packaging and working with contractors to get the shop prepared for opening. The machinery which has sat for 5 years has been trialled to gauge mechanically operational. The Community has been invited to provide suggestions for a name for the new Bakery via a suggestion box in the Post Office. The initial hours to be trialled will have the bakery open Tuesdays, Wednesdays, Thursdays, Fridays will be open afternoon and evening for Takeaway (Pizza/ Hot Chickens/ hot meals etc) the bakery will reopen with bread, pies and cakes Saturday mornings. This will be trialled to see what is successful and changed as necessary.

Services Australia fax machine not working – delay in services Australia supplying of ink and materials for IT connections for Silver Service causing delays in wait time on the phone. Coral working to get this rectified asap.

Grant application GO7393 was successful with further funding support of an additional \$254,809.77 for CHSP services in 2025-2026

New Aged Care Act / Aged Care Reform now delayed from 1.07.25 – 1.11.2025

Update for Justice centre:

Regular service delivery components available for Community to access.

See attached is the April – June Quarterly report newsletter that gets submitted to our Funding Body with Good news Stories and Community Partnerships our CJG has engaged in within the reporting period Planning around service deliverables with Department of Justice, CJG and PASC has been progressing well, Our CJG with Support of Community Services TL Coral were able to have their monthly meeting , keeping the CJG group members up to date with services and gain feedback .

Our Court Day: was on the 11th August, 2025 Our Court list this month was significantly larger with 22 adults attending and majority alcohol related offences.

Staff: Ivy is working well and has fit into the team very well. Ivy has Successfully completed her Probationary period.

Program: One of the aspects of our service agreement in community specific activities is Promotion, Networking and Cultural Support. Our CJG Members Syd-Bruce Shortjoe and Noel Tabuai and Justice Coordinator – Josephine Szilagyi were able to successfully complete the below.

Day 1 - We were able to sit in and observe how Kuranda CJG team and elders support the indigenous people of their area in Court and met with the Presiding Magistrate.

Day 2 – Day at CJG Kuranda with the team and elders. this was a positive networking experience. The CJG team who supports Kuranda and Mareeba were able to share tools, information brochures, Culturally appropriate court guides , and programs they deliver to their respective communities.

Day 3 - NAIDOC at Lotus Glen Correctional Faculty (Main Centre). Our CJG were able to attend NAIDOC at the centre, along with many other CJG's from Cape York, and relevant services that support our community clients whilst in custody and Re-integration. Pormpuraaw had a joint dance team with Aurukun and Kowanyama. Once we attended the centre and the men saw Syd-Bruce, they asked him to sing for them, and he was able to support the men. The men were so happy to have his support and once they danced we were able to catch up and meet all us of community members in custody. Some have since returned into community since then. This is an initiative we are going to participate in every year.

MONTH AHEAD September 2025

- Court day 8th September
- Security Training 7 full days
- Consultation with Blaklash (for grant Health & Wellbeing QLD)
- Rodeo 20th -21st
- Bakery stock coming in and getting ready to open asap
- Training for implementation of Sandwai (new IT system for Aged Care)
- SharePoint training
- Youth Summit – Council providing Kids Colour Run (donated 2 bikes to youth summit)
- Discussions Women's Camp 14-16th October (PASC to purchase fishing equip for activities)





AGED CARE COORDINATOR - Monthly Report

This report is to be completed and forwarded by the coordinator by the end of the first week of the month for the previous month.

August 2025

COORDINATOR:			
CLIENT NUMBERS	Total number of clients on program at end of month	New Clients started this month	Clients who exited the program this month
CHSP clients	31	0	0
<i>Comments: ONE client passed away this month. This month we have 4 new clients joined up for CHSP. They all are requiring, Meals, Trans, Yard Main, SSG, SSI, Dom</i>			
Support at Home clients <i>GF = Grandfathered client</i>	9 <i>3 X Level 3 6 x Level 2</i>	0	1
<i>Comments: one client have move to permanent nursing home from HCP.</i>			
QCSS	2	0	0
Unfunded clients and visitors			
<i>Comments:</i>			
My Aged Care referrals	<i>n/a</i>		
Service Delivery feedback			
Adverse impacts on service delivery	<i>Staff attendant has been very low due to overflow of alcohol in our community some have been missing work for a whole week. impact on services is that we don't get at list two staff to go out to client's house for services.</i>		

AGED CARE - COORDINATOR Monthly Report_V1_AUG 2025

1



Staffing levels & comments	<i>Have try to address this issue in tool box meeting and make it Clear this there service is very important in our community .</i>		
Training delivered Internal	<i>This month because of low in staff each day I have to do spot Toolbox talks. because we unsure how many people we would get in to work.</i>	Training delivered by external provider Staff training by SDAP	<i>We have a laptop so we can do our training with CDCS online training .. Using the tv as a monitor for training. Shelina and Patti starting our training with Sandwai to lead how to use the new IT system on a weekly basic.</i>
Visitors to centre	<i>CDCS the SDAP team was here for the 4th visit for on the ground support.</i>		
Requests, Complaints & Feedback	<i>Request from one client's family for electric bed AC has in storage for a client who is wheelchair bound. Family support provided with yard maintenance in preparation for client to return home to pass away at home with family.</i>		
Incidents	<i>No incidents to report this month.</i>		
Stakeholder meetings / engagement	<i>Participated in Dept. facilitated teleconference on reforms and webinar. reform has been moved to first of November.</i>		
Achievements (<i>what's worked well</i>)	<i>The new training online working well as we have the latest update training course for our staff to be demarcated on. Check the CQI or improvements register</i>		
Reports completed where applicable <i>(Note any issues e.g. clients not paying and what has been done</i>			
Centrepay deduction	<i>Deductions report has been checked daily. If there is any discrepancy the coordinator can act straight away.</i>		



Tick sheets	<i>Staff have been completing tick sheets regularly; information has been added to the management team.</i>
WHS, Infrastructure & Improvements	
Work Health & Safety issues identified (<i>attach relevant forms</i>)	<i>Fire extinguishers have been checked this month by Trinity Fire. Food safety certificate due this month – Environmental officer advised of urgent request.</i>
Resources & infrastructure maintenance required	<i>Placed on hold –staircase for the front of the centre</i>
Requests for improvements	<i>Request for tyres for ride on – to be solid Order in progress</i>
Administration/Other	<i>26 client reviews due or overdue Priority to be given to bring up to date asap</i>

PORMPURAAW CJG

APR - JUN, 25



Fishing Competition

This year Pormpuraaw held another major annual event, it was very successful as the whole community joined in, family, friends, children and even our elderly people.

This year our event was held at the Chapman river. The locals and visitors where able to fish at both side of the rivers and along side the beach. The Rangers also helped with providing lunch and waters with there buggy and also helped measured everyone's catch.

After the event we held an awards night down at the Hall, we had dinner and prizes to be won. This year our big prize was a boat won by Bella Ngallametta. It was a successful night for Community



Networking with Magistrates Court

Our Justice Group working with Magistrate James Morton who is set for 6 months on the Pormpuraaw Court Circuit

Domestic and family violence prevention Month

At the start of May, Pormpur Paanthu Aboriginal Corporation organise a walk against violence for Community and Stakeholders to come and be apart of. Pormpuraaw CJG always the Pormpuraaw State School students where involved with doing a DV prevention march around the community. The march was a success and ended with the students doing fun activities and also with lunch provided for them. It brought the community together to stop Domestic Violence within the community.



DV alert training

Apart of DFV Prevention month, PPAC partner with organisations to bring in some educational and training opportunities for Community and Stakeholders.

Ivy Conrad , our CJG Mentor was able to participate and gain some knowledge and skills that will assist her in her role , and working with Domestic Violence clients. Ivy said "the workshop helped her have knowledge to be able to work with clients who have experienced or are experiencing DV in there household or relationship"



Celebrating Mothers

This years Mothers Day was held at the local PUBSC. We had a live band entertainment and dinner, also had best dress and dance for the ladies. It was a full filling night for all mothers and children.



Department of Justice Visit

Our IJO and Projects team have been coming into Pormpuraaw to meet with the CJG, Coordinator, Auspice PASC and Stakeholder . we have been planning and working on better strategies in implementing our Service agreement. IJO Julie Cook was able to meet Ivy and Mariah , our new Mentors and deliver training wiht them.



Interagency meeting

In April, we were able to have our Department of Justice staff attend the Interagency with our CJG COordiantor to give the forum a full upate on where we are at with ervices being delierved and support to community.



Under 8's DAY

The students at Pormpuraaw Sate School under 8 celebrated a day with fun activities, Painting, designing shirts and crafting. They also had fruit salad (Kebab style) and played touch footy.



"Pormpuraaw Justice Group collaborate with Community and a broad range of stakeholders to assist in the delivery of better outcomes for our community & clients"

CJG supporting events

Sorry Day

This year the Pormpuraaw State School students were involved with doing a DV prevention march around the community. The march was a success and ended with the students doing fun activities and also with lunch provided for them. It brought the community together to stop Domestic Violence within the community.



Reconciliation Day

The community also celebrated Reconciliation day, it was also another successful event.



Staff News

We would like to celebrate our two new staff on board Mariah and Ivy. They started in the role of Part-time Justice Mentors, they will be supporting and mentoring our community members and helping them succeed in any challenges to help them feel supported and safe.



Commonwealth Bank visit

We were excited to hear that the commonwealth bank will be in our little community supporting our people with their online banking. The first visit they had was a success with over 80 people coming in to see them within the 3 day visit. They were excited to come back for another visit which was also a success for them. We loved having them in the community.



Supporting our team!

Families and Friends had a great year supporting the local team Pormpuraaw Crocs (Minh Pinch). They had 3 successful games so far. Our CJG Partners with the other local organisations and support with resources for travel to away games.



Partnerships



11 CHIEF EXECUTIVE REPORTS

11.1 CEO MEETINGS AND STATUS REPORT

Authorisers: Janelle Menzies

Attachments: Nil

EXECUTIVE SUMMARY

To provide a status report for Council to 19 September 2025

RECOMMENDATION

That the council resolve to receive and note the report.

OPERATIONAL UPDATE

Business Precinct Plan – Art Centre and Admin Officer – Consultants were on site on site 2 & 3 September 2025. The same consultant will do the plans for the new HACC Centre.

6 Extensions and 4 Granny Flat – Project Manager has been appointed. PM has visited community and met with Dept of Housing scoping has begun.

Subdivisions – Project Manager has been appointed. Council to award contract for Northern and Southern subdivision is included later in this agenda. Sourcing more funding for Northern Subdivisions from Department of Women, Aboriginal and Torres Strait Partnership and Volunteers (DWATSIPV) for Environmental Approvals are being sought so that we can begin moving the Orchids.

Asset Management Plans – Drafts were submitted to the audit Committee on 3 September 2025

Risk Management Plan – WIP – Drafts were submitted to the audit committee on 3 September 2025.

The Traditional Owner Group held their pre-incorporation meeting on 3 July 2025 and work is progressing forms have been lodged for incorporation.

CEO to Employee delegations and almost have those finalised.

Mustering Tender is WIP and almost complete – After sourcing legal advice the Contract will be with Ngokal Weendi. This can now proceed without a Tender.

Ngokal Weendi – Accounts to be sent off to auditor for 2024/25 Audit.

Home Ownership Debtors – One debt paid so that Home Ownership can be transferred to family member. Home Ownership Team have been postponed until November to assist with consultation with Home Owners.

AB Kiosk Debtor – Still Reviewing

Outstanding Leases – PPAC & PUBSC working through the issues with these.

Funding	Project	Outcome
RDA	Trunk Infrastructure for new subdivision on northside	Not Successful
RDA	Trunk Infrastructure for new subdivision on southside	SUCCESSFUL \$13,000,000
QRA	Enclosing and Air Conditioning the Community Hall so it can be used for a Place of Refuge	WIP
QRA	Flood Cameras along Strathgordon Road at Lukin and Coleman Rivers	WIP
RJED	1 Assistant Manager & 2 Counter Staff for Bakery	SUCCESSFUL
RJED	4 Culture and Land Management Staff to maintain the Landfill and Cemeteries	SUCCESSFUL
RJED	1 Radio Operator	Not Successful
DES	Shed for Battery Recycling	WIP

26 July to 22 August

Date	Event / Meeting	Location	Attendees
25 Aug 2025	Council Briefing	Pormpuraaw	Council
27 Aug 2025	Council Meeting	Pormpuraaw	Council
26 Aug 2025	Training - Leading with Empathy	Teams	CEO
27 Aug 2025	Rex & Harrison from CEQ re wet season supplies	Pormpuraaw	Council
27 Aug 2025	Training – GEO Tab	Teams	CEO
27 Aug 2025	Implementation – Monarch – Records Management	Teams	CEO
28 Aug 2025	Workshop – Readiteck	Teams	CEO, Melanie Halpert, Leona Worrell
28 Aug 2025	Meeting – QCSS Funding	Teams	CEO and Shelina Bartlett
28 Aug 2025	LGMA CEO monthly connect	Teams	CEO
1 Sep 2025	Leadership Connection	Teams	CEO
1 Sep 2025	Audit Committee Chair catchup	Teams	CEO & Cameron Charlton
1 –7 Sep 2025	Security Traiing	Pompurraw	CEO, Shelina Bartlett, Patti
2 Sep 2025	Blaklash – Consultation re Master Plan	Pormpuraaw	CEO & Deputy Mayor, Cr Barney
2 Sep 2025	Audit Committee Meeting	Pormpuraaw	CEO & Deputy Mayor
2 Sep 2025	Interagency Meeting	Pormpuraaw	CEO, Cr Barney, Shelina Bartlett,
3 Sep 2025	PUBSC Venue Control Meeting	Pormpuraaw	CEO
3 Sep 2025	Housing – Glenn	Pormpuraaw	CEO
8 Sep 2025	RFDS Meeting	Teams	CEO, Mayor, Deputy Mayor

Date	Event / Meeting	Location	Attendees
9-11 Sep 2025	LGMA Conference	Brisbane	CEO, Leona Worrell, Sharon Marshall
10 Sep 2025	PUBSC Committee Meeting	TEAMS	CEO
15-18 Sep 2025	Working in Cairns Office	Cairns	CEO
16 Sep 2025	Training opportunity for Plant Operators and landscaping	Cairns	CEO
18 & 19 Sep 2025	Training – Sharepoint	Teams	CEO
19 Sep 2025	Giuntabell – Scoping for New ERP	Teams	CEO
19 Sept 2025	IPA Catch up with Elle Bock	Pormpuraaw	CEO

FUTURE MEETINGS

Date	Event / Meeting	Location	Attendees
24 Sep 2025	Council Meeting	Pormpuraaw	Council
29 Sep – 3 Oct 2025	Cairns Office Visit	Pompuraaw	
1-2 Oct 2025	Mayors QPS Summit	Cairns	Mayor +1
6 Oct 2025	Kings Birthday Public Holiday		
15 Oct 2025	Council Meeting	Pormpuraaw	Council
20-26 October	ILF & LGAQ Conference	Gold Coast	Council
23 Oct – 24 Nov	CEO on LEAVE		
3 Nov 2025	Council Briefing	Pormpuraaw	Council
11 Nov 2025	DDMG	TEAMS	Mayor
13 Nov 2025	Cape York Road Package	Cairns/Teams	Mayor & CEO
12 Nov 2025	TCICA Meeting		
17 Nov 2025	Council Briefing	Pormpuraaw	Council
26 Nov 2025	Council Meeting	Pormpuraaw	Council
1 Dec 2025	Council Briefing	Pormpuraaw	Council
9 Dec 2025	DDMG Meeting	TEAMS	Mayor

15 Dec 2025	Council Briefing	Pormpuraaw	Council
17 Dec 2025	Council Meeting	Pormpuraaw	Council
22 Dec to 5 Jan	Council Shut Down		

11.2 TEMPORARY CHANGE TO PUBSC TRADING HOURS ON 5 OCTOBER 2025

Author: Janelle Menzies (Chief Executive Officer)

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: 1. 0821 001 [11.2.1 - 1 page]

EXECUTIVE SUMMARY

For Council to endorse the temporary change to PUBSC trading hours for NRL Grand Final on Sunday 25 October 2025

RECOMMENDATION

That Council resolve to endorse the temporary change to the PUBSC trading hours for the NRL Grand Final on Sunday 5 October 2025 from 6.30pm to 9.00pm.

REPORT ATTACHED

16/09/2025

**Endorsement for temporary changes to trading hours for NRL Grand Final
Sunday 05/10/2025.**

The signatures provided below confirm the approval for the Club (Pormpuraaw United Brothers Sports Club) to extend the club's trading hours for the onsite sale and supply of liquor:

Licensed trade to commence at: **18.30** (6.30pm) and cease at **21.00** (9.00pm)

All attendees will be required to provide a breath test on arrival and Responsible Service of Alcohol rules will apply.

Endorsed and supported by:

Pormpuraaw Aboriginal Shire Council. (Print Name).

-

Signature:

-

Queensland Police. (Print Name).

-

Signature:

-

DSDSATSIP. (Print Name).

-

Signature:

Community Justice Group. (Print Name).

-

Signature:



11.3 POLICY REVIEW

Author: {author-name}
Authorisers: Janelle Menzies
Attachments: Nil

KEY OUTCOME

Strategic Priority: 5. Organisation - developing our character

Objective: 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

To provide Council with Policies that have been reviewed for approval.

RECOMMENDATION

That Council adopt the following policies

1. Policy Framework
2. Travel Policy
3. Fraud and Corruption Policy and Plan
4. Community Grant and Assistance Policy

BACKGROUND

Council is currently reviewing and updating their suite of policies. The above policies have been reviewed and updated ready for adoption.

CONSULTATIONS (Internal/External)

Templated provided by the lead agency.

LEGISLATION / LEGAL IMPLICATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Updated Policies attached

FINANCIAL AND RESOURCE IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

Nil

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- | | |
|---|--|
| 1. Recognition and equality before the law; | 13. Cultural rights—generally; |
| 2. Right to life; | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples; |
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person; |
| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.

12 EXECUTIVE MANAGER OF CORPORATE SERVICES REPORTS

Nil

12.1 CORPORATE SERVICES REPORT FINANCIAL STATEMENTS FOR PERIOD ENDED 31.08.2025

Author: Tracey Graham (Executive Manager of Corporate Services)

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: 1. Finance Report for Period Ended 31.08.2025 [12.1.1 - 10 pages]

EXECUTIVE SUMMARY

To provide Council with the financial statements for the period ended 31 August 2025.

RECOMMENDATION

A summary of the financial statements for the period ended 31 August 2025 is as follows:

1. Operating revenue exceeds budget: Total operating revenue reached \$7.48M, 11% above budget, driven by timing in operating grants and higher interest income, partially offset by lower sales revenue.
2. Operating expenses below forecast: Operating expenses were \$4.9M, \$455K less than budget, mainly due to lower employee costs from absenteeism and vacancies, and savings in grants repaid and insurance, partially offset by higher R & M expenses (QBuild works).
3. Strong operating position and net result: The operating position was \$2.58M, \$1.18M favorable to budget, contributing to a net result after capital of \$6.89M, exceeding budget by \$923K.
4. Capital works progress: Major projects include the Aerodrome Upgrade with \$3.87 million completed, sewer bank stabilisation under ICCIP completed, and commencement of Remote Capital Funding projects for social housing expansions.
5. Significant awarded contracts: Contracts exceeding \$200,000 include a \$12.6M aerodrome upgrade and multiple contracts for plant hire, new plant purchases and QBuild works, ensuring transparency in procurement.
6. Robust cash position: Council's unconstrained funds total approximately \$64 million, factoring cash at bank, investments, trade debtors, and liabilities, providing strong liquidity.
7. Aged debt overview: Outstanding debts over 60 days total \$384,174, including service levies and rent, with ongoing negotiations and some payment plans in place.
8. Financial sustainability ratios: Key ratios show strong financial capacity and liquidity, with an operating surplus ratio of 34.5%, operating cash ratio of 48.3%, and unrestricted cash expense cover of 36 months, indicating sound financial management.

REPORT ATTACHED

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

RECOMMENDATION:

That Council notes and accepts the financial statements for the period ended 31 August 2025.

EXECUTIVE SUMMARY:

This report contains the financial statements for the period ended 31 August 2025.

FINANCIAL STATEMENTS AT A GLANCE			
	Actual YTD \$	Budget YTD \$	Variance \$
Total operating revenue	7,479,839	6,756,473	723,366
Total operating expenses	4,900,460	5,355,813	455,353
Operating Position	2,579,379	1,400,660	1,178,719
Capital items	4,311,420	4,566,748	(255,328)
Net Result	6,890,799	5,967,408	923,391
Capital Works Program			
YTD - 2025/26 capital	4,657,189	33,077,887	28,420,698
Full project life capital costing	4,929,127	52,055,274	47,126,147

Points of interest to note for the month include the following:

- Council received \$394,172 under the Remote Jobs and Economic Development (RJED) Program. This funding will support the creation of seven new positions in the 2025/26 financial year, with roles focused on culture and land management as well as promoting healthy food choices for the local community.
- The first quarterly payment of \$653,836 was received during August, relating to the remaining \$2.6 million Financial Assistance Grant allocation for 2025/26.
- The Indigenous Councils Critical Infrastructure Program (ICCIP) was concluded with the approval of wastewater bank stabilisation and erosion control project. The work was approved and completed in August for \$104,747.

DETAILED REVIEW OF REVENUE & EXPENDITURE

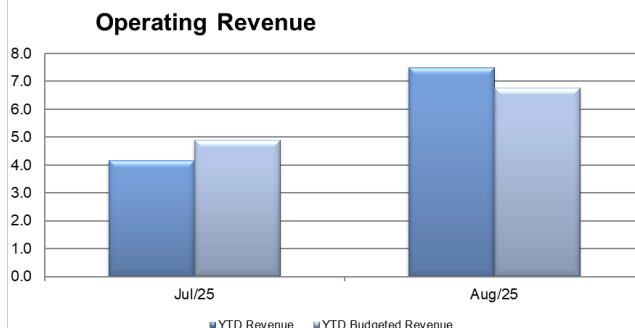
	ACTUAL YTD	ORIGINAL BUDGET YTD	VARIANCE	VARIANCE	ORIGINAL BUDGET FY 25/26
	\$	\$	\$	%	\$
Recurrent Revenue					
Levies & charges	276,990	276,990	-	0%	553,980
Fees & charges	72,332	67,911	4,421	7%	407,467
Rental income	266,423	261,197	5,226	2%	1,567,180
Interest received	645,430	344,364	301,066	87%	2,066,184
Sales revenue	814,396	1,437,420	(623,024)	(43%)	8,624,520
Other incomes	867	500	367	73%	139,350
Grants & Subsidies	5,403,400	4,368,091	1,035,310	24%	12,498,779
	7,479,839	6,756,473	723,366	11%	25,857,460
Recurrent Expenditure					
Employees costs	1,047,343	1,366,338	318,995	23%	8,198,026
Materials and services	2,801,456	2,967,568	166,112	6%	12,856,935
Finance costs	19,236	12,750	(6,486)	(51%)	76,500
Depreciation	1,032,425	1,009,157	(23,268)	(2%)	6,054,939
	4,900,460	5,355,813	455,353	9%	27,186,400
Operating Result	2,579,379	1,400,660	1,178,719	84%	(1,328,940)
Capital					
Capital Grants & Subsidies	4,311,420	4,566,748	(255,328)	(6%)	17,792,209
Capital Expense	-	-	-	0%	(3,370,515)
	4,311,420	4,566,748	(255,328)	(6%)	14,421,694
Result After Capital	6,890,799	5,967,408	923,391	15%	13,092,754

OPERATING REVENUE:

Operating revenue is \$7.48M, 11% favourable to budget. The favourable variance is due to the timing of operating grant revenue (\$1.0M) and interest received (\$301K) that is offset by sales revenue (-\$623K).

Operating grants are more than budget due to timing. The full payment for RJED has been received and 75% of the ranger grant in August.

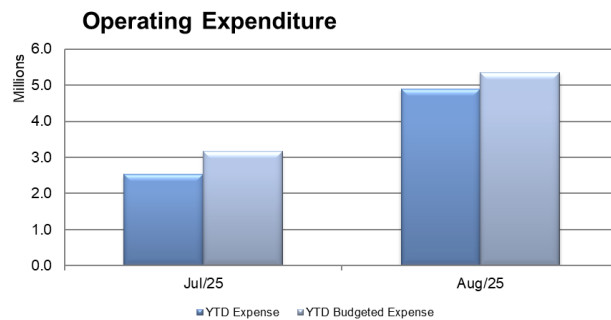
Slightly offsetting the favourable variance is sales revenue. The unfavourable variance relates mainly to the timing of sales for private works (-\$209K), concrete batching (-\$182K) and carbon credits (-\$135K).



OPERATING EXPENDITURE:

Operating expenditure is \$4.90M, compared to the budget of \$5.36M, \$455K less than forecast.

The major drivers of this variance are as follows:



Variance	Expense Category	Reason
\$319K	Employee costs	Employee costs are less than budgeted due to absenteeism and vacant positions.
\$166K	Materials and services	Grants repaid is \$195K less than budget. Insurance was less than expected by \$146K. Repairs and maintenance is more than budget (-\$143K) due to timing of works.

Awarded Contracts > \$200,000.00 (GST Exclusive)

In accordance with *Local Government Regulation 2012* section 224(4), Council is required to disclose details of any large-sized contractual arrangements entered into during the reporting period.

For the month of August 2025, Council entered into the following contractual arrangements:

Contract Amount	Supplier	Contract #	Nature of Works
\$12,626,745	Durack Civil Pty Ltd	CN202501	Aerodrome Upgrade
\$902,682	Robinson Civil Group	PASC2024-T02	Plant Hire for Capital Works
\$617,011	FR Ireland Pty Ltd	NPN1.23	Purchase of New Plant
\$366,179	N & J Building & Construction	PASC2024-T02	Building & Maintenance Services
\$308,153	Hays Specialist Recruitment Pty Ltd	LB334	Labour Hire for Capital Works

This report provides transparency in line with legislative requirements, ensuring that Council's procurement activities remain open, accountable, and publicly reported.

The full listing of awarded contracts can be found in the Register of Awarded Contracts \$200,000, located on Council's website.

COUNCIL CASH POSITION**Council's Unconstrained Funds**

Pormpuraaw Aboriginal Shire Council
As of 31 August, 2025

	\$	\$
Cash At Bank	2,012,303	
QTC - Investment	<u>87,938,652</u>	89,950,955
Trade Debtors	2,359,204	
Provision Doubtful Debts	<u>(284,783)</u>	2,074,421
Less: Trade Creditors		(3,889,716)
Less: Tied Grant Funds		(21,054,190)
Less: Current Commitments		(11,063,503)
Adjustment for major commitments of tied grant funds		7,941,022
Total Unconstrained Funds		<u>63,958,989</u>

Please see Appendix A: Statement of Financial Position for further details on Council's assets, liabilities, and community equity.

Summary of Council's Aged Debt

Council aims to minimise the amount of outstanding monies owed through regular review of debtor accounts and systematic engagement with our debtors.

As at the end of August 2025, \$384,174 is outstanding over 60 days.

Below is a snapshot of the significant aged debt:

\$94,534	For service levies & rent	Negotiations through legal representation is not progressing. No resolution has been achieved to date. The Council premise has now been vacated.
\$55,095	For service levies	A commercial property is in arrears. Understanding has been achieved between the Council and debtor with payments being made towards the aged debt, however repayments have become sporadic.
\$54,754	For service levies	Debtor is a state department that is disputing the service levies. Council has escalated the matter, and it is currently under the final review by the state department. The matter is still progressing as at 31 of August 2025.
\$94,926	For service levies	This debt relates to the service levies for 19 homeownership leasee properties within community. There are 20 accounts, 9 properties have payments recorded with 2 accounts paid in full and 4 others on currently on payment plans. For 11 properties no payments have been made. \$1,150 in payments were recorded in August.
\$69,917	For private works	The debt entered 60 days due to defect rectification. The balance was paid in full at the time of preparing this report.

CAPITAL EXPENDITURE:

In August, significant progress was made across key capital projects:

- The Aerodrome Upgrade Project commenced, with \$3.87 million of works completed to date.
- Restoration works on Kowanyama Road continued, improving connectivity and resilience.
- The Indigenous Councils Critical Infrastructure Program (ICCIP) reached completion, with \$104,707 approved and spent to stabilise the banks of the sewer ponds.
- Remote Capital Funding (RCF) Schedules 4 and 5 commenced, with project management planning underway for the addition of new self-contained units and extensions to existing social housing.

	YTD Actual	Budget 25/26	Overall Budget	WIP 24/25
Admin Store	-	195,000	195,000	-
Aged Care	19,885	35,000	35,000	-
Airport	-	204,000	204,000	105
Contractors Camp	-	112,040	239,743	144,832
Council	-	3,800,000	20,300,000	-
DRF R1	3,871,796	13,451,587	13,917,375	-
DRFA	234,134	2,500,000	2,500,000	-
Fuel	-	38,500	38,500	-
Guesthouse	-	17,000	17,000	-
ICCIP	104,707	-	-	-
LRCI	26,608	-	-	72,506
Plant Capital	391,502	1,442,616	1,442,616	-
Property Leases	-	1,031,160	1,031,160	-
R2R	-	368,139	2,173,111	-
RCF	5,093	-	-	-
Sewerage	-	172,385	172,385	-
Staff Housing	-	3,899,608	3,899,608	-
TIDS	2,103	361,407	361,407	-
W4Q5	1,360	1,931,076	2,010,000	-
Water	-	3,188,369	3,188,369	54,496
Workshop	-	330,000	330,000	-
Grand Total	4,657,189	33,077,887	52,055,274	271,938

Council's capital works program for 2025/26 is as follows:

- Airport: New fuel facility, windsock upgrades & transformer replacement **(Yet to start)**
- Aged Care: Replacement of combi oven **(Completed)**
- Guesthouse: Replacement of solar hot water system **(Yet to start)**
- ICCIP: Sewer bank stabilisation work **(Completed)**
- Contractor Camp: Ablution unit and donga renewals **(WIP)**
- DRFA: Restoration of Roads 2025 Wet Weather Events **(WIP)**
- DRF R1: Airport Upgrade **(WIP)**
- QRRRF: ARNI purchase and implementation **(ARNI delivered)**

- R2R: Road Upgrades (Yet to start)

- RCF Schedule 4: Addition of 4 self-contained units (WIP)
Schedule 5: 6 new 2-bedroom extensions to social housing (WIP)

- Water: Refurbish plumbing shed & racking (Yet to start)
Upgrade water supply for increased housing (Yet to start)

- Staff Houses: Build of 3 staff duplexes (Yet to start)
Upgrade & renewal works including solar hot water (Yet to start)

- Property Leases: Kiosk refurbishment (Yet to start)
Sports Club refurbishment (Yet to start)

- TIDS Strathgordon Rd - Install 40M concrete floodway (WIP)

- W4QR5: Main Road Camp upgrades
Admin Store upgrades
Fencing to staff housing
Power & fencing to the batching plant
Airport building & house upgrades
Campground amenities & shelter refurbishment
New shed & power supply upgrades to the Water Treatment Plant
Sewerage infrastructure upgrades
Power to the Sportsfield with amenities upgrades
(WIP)

- Council Build a new Council Office (Yet to start)
Build a new Aged Care Building (Yet to start)
Build a structure over the batching plant (Yet to start)

- Admin Store Concrete hardstand at the Admin Store (Yet to start)
Construct a shed at the Admin Store (Yet to start)

- Plant: Upgrade Fuel bowser (Ordered)
Purchase of a Vacuum Tank (Skid Mounted) (Yet to start)
Purchase of large & medium sized Tippers (Auto) (Large ordered)
Purchase a Concrete Agitator Truck 6m3 (Ordered)
4x4 Ute (Delivered)
Mower, Tractor & Grader repairs (WIP)

- Workshop: Park drainage works, from Community Hall to Workshop (Yet to start)
Fence line renewals at the Workshop (Yet to start)

FINANCIAL SUSTAINABILITY STATEMENT

The Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) financial sustainability ratios have been provided as an indication of Council's performance against key financial sustainability criteria.

There are eight ratios that review sustainability measures across the categories of:

- Financial capacity
- Operating Performance
- Liquidity
- Asset management

The three asset management ratios and the population growth ratio will be presented to Council at end of year.

Below is an overview of Pormpuraaw's sustainability measures for August 2025.

Type	Measure	Target	Actual 25/26	5-Year Average
Financial Capacity	Council Controlled Revenue Ratio	No target	4.67%	3.34%
Operating Performance	Operating Surplus Ratio	Greater than 0%	34.5%	2.69%
Operating Performance	Operating Cash Ratio	Greater than 0%	48.3%	35.73%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	36 months	-

Council Controlled Revenue Ratio – An Indicator of Financial Flexibility

Council controlled revenue is an indicator of Council's financial flexibility, ability to influence its operating income and capacity to respond to unexpected financial shocks. This ratio is calculated by adding service levies plus statutory fees & charges and dividing by the total operating revenue.

Operating Surplus Ratio – A Measure of Sustainability

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. This ratio is calculated by dividing the operating result by the total recurrent revenue being principally operating grants, sales revenue, interest and rental income.

Operating Cash Ratio

The operating cash ratio is a measure of Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation and finance costs. The ratio is calculated by adding the operating result plus depreciation and finance cost divided by total operating revenue.

Unrestricted Cash Expense Cover Ratio

The unrestricted cash expense cover ratio is an indicator of the unconstrained cash available to meet ongoing and emergent financial demands. The ratio is calculated by adding total cash and current investments less externally restricted cash (grants) divided by operating expenditure (less depreciation and finance costs).

The result represents the number of months Council can continue operating based on current monthly expenses. This measure is to be present to Council as a single-year result only.

COUNCIL GRANT REVIEW

Pormpuraaw Aboriginal Shire Council

Tied Grants by Project

For the Month Ended 31 August 2025

	Balance 1/07/2025	Revenue	Council Contribution	Expense	Balance
	\$	\$	\$	\$	\$
Commonwealth Government Grants					
Commonwealth Government Allocation					
Financial Assistance Grant	-	653,836	-	(653,836)	-
Total	-	653,836	-	(653,836)	-
Department of Infrastructure, Transport, Regional Development, Communications, Sport & The Arts					
Roads to Recovery	26,080	-	-	-	26,080
Local Roads & Community Infrastructure Program - Phase 4	(109,902)	-	26,608	(26,608)	(109,902)
Total	(83,823)	-	26,608	(26,608)	(83,823)
Department of Health & Aged Care					
CHSP Home Support Programme (HACC)	56,051	33,935	-	(81,797)	8,189
Support at Home & New Aged Care Act Transition Funding	10,000	-	-	(9,950)	50
Indigenous Employment Initiative (IEI) - Aged Care	654,149	287,164	-	(131,113)	810,201
Total	720,200	321,100	-	(222,860)	818,440
Department of Climate Change, Energy, the Environment and Water					
Indigenous Protected Areas (IPA) Program	321,716	-	-	(14,567)	307,150
Total	321,716	-	-	(14,567)	307,150
Services Australia					
Centrelink Agency	-	10,659	-	(12,163)	(1,504)
Total	-	10,659	-	(12,163)	(1,504)
National Indigenous Australians Agency					
RJED - Culture & Land Management Officers	-	218,785	-	-	218,785
RJED - CJBFB Culture & Land Management Officers	-	29,302	-	-	29,302
RJED - Local Food Choices for Local People	-	131,732	-	-	131,732
RJED - CJBFB Local Food Choices for Local People	-	14,353	-	-	14,353
Total	-	394,172	-	-	394,172
Total - Commonwealth Govt Grants	958,094	1,379,766	26,608	(930,033)	1,434,435
State Government Grants					
Department of Environment, Tourism, Science & Innovation					
QIL&S Ranger Program	118,557	705,373	-	(142,257)	681,672
Total	118,557	705,373	-	(142,257)	681,672
Queensland Police Service					
State Emergency Services	-	-	-	(6,434)	(6,434)
Total	-	-	-	(6,434)	(6,434)
Department of Justice					
Community Justice Group	125,060	-	-	(66,333)	58,727
Total	125,060	-	-	(66,333)	58,727
State Library of Queensland					
Indigenous Knowledge Centres	3,473	-	-	(10,955)	(7,482)
First Five Forever Program	1,997	-	-	(1,569)	428
Total	5,470	-	-	(12,523)	(7,054)
Department of Transport and Main Roads					
ATSI TIDS Projects	-	-	-	(2,103)	(2,103)
Total	-	-	-	(2,103)	(2,103)
Queensland Health					
ATSI Public Health Program	-	51,524	-	(62,248)	(10,724)
Total	-	51,524	-	(62,248)	(10,724)
Health and Wellbeing Queensland					
Discrete Communities Planning Funding	50,870	-	-	45	50,915
Total	50,870	-	-	45	50,915

Pormpuraaw Aboriginal Shire Council

Tied Grants by Project

For the Month Ended 31 August 2025

	Balance 1/07/2025	Revenue	Council Contribution	Expense	Balance
	\$	\$	\$	\$	\$
State Government Grants					
Queensland Reconstruction Authority					
DRFA 2025 Restoration - Kowanyama Rd	-	571,405	-	(234,134)	337,271
DRFA 2025 Restoration - BAAS Yard Rd	-	-	-	-	-
DRFA 2025 Restoration - Northern Rd	-	-	-	-	-
DRFA 2025 Restoration - Pormpuraaw Rd	-	-	-	-	-
DRFA - Betterment Program	-	-	-	-	-
Qld Resilience & Risk Reduction Fund	(112,954)	-	-	(2,678)	(115,632)
DRF Aerodrome Upgrade	4,473,379	-	-	(4,323,569)	149,810
DRFA 2025 Emergent Works	(34,978)	-	-	-	(34,978)
Get Ready Qld	(1,356)	-	-	(1,000)	(2,356)
Total	4,324,092	571,405	-	(4,561,381)	334,115
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism					
Splashpark	(87,500)	-	-	(25,084)	(112,584)
Qld Community Support Scheme	-	-	-	(9,957)	(9,957)
Qld Community Support Scheme Training	-	3,750	-	-	3,750
Community Transport	-	10,480	-	(41,260)	(30,780)
Naidoc Week	-	1,500	171	(1,671)	-
Service Enhancement Plan	(20,000)	20,000	-	-	-
Don't Buy Sly Grog Initiative	7,244	-	1,315	(8,559)	-
Total	(100,256)	35,730	1,485	(86,530)	(149,571)
Department of Housing					
Forward Remote Capital Program - 7 Social Houses	(159,390)	-	-	-	(159,390)
Remote Capital Program - 3 Social Houses	16,359	-	-	-	16,359
Remote Capital Funding Schedule 4	900,000	-	-	(2,977)	897,023
Remote Capital Funding Schedule 5	1,350,000	-	-	(2,116)	1,347,884
Total	2,106,969	-	-	(5,093)	2,101,876
Department of Sport, Racing and Olympic and Paralympic Games					
Deadly Active Sport & Recreation Program	-	-	-	(1,430)	-
Total	-	-	-	(1,430)	-
Department of State Development & Planning					
Residential Activation Fund	14,821,108	-	-	-	14,821,108
Total	14,821,108	-	-	-	14,821,108
Department of Local Government, Water and Volunteers					
Indigenous Council Funding	-	2,729,449	-	(2,729,449)	-
LGGSP - New Staff Duplex Complex	(948,970)	-	-	-	(948,970)
Works for Queensland 2021-2024	(160,000)	-	-	-	(160,000)
Works for Queensland 2024-2027	1,145,504	-	-	(2,102)	1,143,402
ICCIP	(156,643)	-	-	(104,707)	(261,351)
Total	(120,109)	2,729,449	-	(2,836,258)	(226,918)
Total - State Govt Grants	21,331,760	4,093,480	1,485	(7,782,547)	17,645,608
Other Grant Providers					
Cape York Natural Resource Management					
Nest to Ocean R8 (Turtle Program) CY411	(20,000)	29,000	-	(9,496)	(496)
Total	(20,000)	29,000	-	(9,496)	(496)
Total Other Grant Providers	(20,000)	29,000	-	(9,496)	(496)
Total Grants	22,269,854	5,502,246	28,093	(8,722,076)	19,079,548
Add back negative (unclaimed) grant balances	1,811,694				1,974,643
Unspent grant revenue	24,081,547				21,054,190

APPENDIX A: STATEMENT OF FINANCIAL POSITION

**Pormpuraaw Aboriginal Shire Council
Statement of Financial Position
As at 31 August 2025**

	2025/26
	\$
Current assets	
Cash At Bank	2,012,303
Cash - Trust Account	265,834
Cash - QTC Account	87,938,652
Receivables	2,074,421
Contract Asset	2,418,908
Inventories	550,432
Total current assets	95,260,550
Non-current assets	
Property, plant and equipment	168,672,072
Other financial assets	14,191,844
Total non-current assets	182,863,916
Total assets	278,124,466
Current liabilities	
Payables	3,889,716
Contract Liability	19,193,285
Provisions	864,551
Total current liabilities	23,947,552
Non-current liabilities	
Provisions	259,642
Total non-current liabilities	259,642
Total liabilities	24,207,194
Net community assets	253,917,273
Community equity	
Asset revaluation surplus	140,293,283
Retained surplus	113,623,990
Total community equity	253,917,273

12.2 AUDITED FINANCIAL STATEMENTS FOR 2024/25 FINANCIAL YEAR SPECIAL REPORT

Author: Tracey Graham (Executive Manager of Corporate Services)
Authorisers: Janelle Menzies, Chief Executive Officer
Attachments: 1. 2025 PASC Financial Statements - QAO (Publishing Version)
 [12.2.1 - 49 pages]

EXECUTIVE SUMMARY

To provide Council with the Audited Financial Statements for the 2024/25 Financial Year

RECOMMENDATION

That Council resolves to receive and note the Audited Financial Statements for the 2024/25 financial year and to adopt the financial statements as attached.

QAO have completed their audit of Council's financial statements for the year ended 30 June 2025. QAO has issued an unmodified (clean) opinion, confirming that the statements present a true and fair view of Council's financial position and performance, and that they comply with the Local Government Act 2009, Local Government Regulation 2012, and Australian Accounting Standards.

The audit also confirmed that prescribed requirements for the keeping of accounts and records were complied with in all material respects.

Finance management provides assurance to the CEO and the Mayor that the financial controls used in preparation of the financial statements are effective.

Key Financial Information:

1. Total income: \$40,999,284 Million (Operating revenue: \$29,263,715 million and capital revenue: \$11,735,569 million)
2. Total expenses: \$23,021,632 Million (Operating expenses: \$18,686,274 million and capital expenses: \$4,335,358 million)
3. Net result: \$17,977,652 Million
4. Total comprehensive income for the year: \$18,021,804 Million
5. Total Assets \$273,165,398 Million: (Current assets: \$93,926,248 million and non-current assets: \$179,239,150 million)
6. Total Liabilities \$26,138,927 Million: (Current liabilities: \$25,879,286 million and non-current liabilities: \$259,641 thousand)
7. Net Community Equity: \$247,026,471 Million
8. The Council demonstrated strong financial sustainability with key audited ratios for 2025:
9. Unrestricted Cash Expense Cover: 60 months (target >4 months)
10. Operating Surplus Ratio: 36.15%

- 11. Operating Cash Ratio: 55.45%
- 12. Asset Sustainability Ratio: 39.17% (below target >90%)
- 13. Asset Consumption Ratio: 63.79% (above target >60%)

REPORT ATTACHED



Annual Financial Statements

For the year ended 30 June 2025

Pormpuraaw Aboriginal Shire Council
Financial Statements
For the year ended 30 June 2025

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**Pormpuraaw Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
Income			
Revenue			
Recurrent revenue			
Levies and charges	3(a)	531,999	519,245
Fees and charges	3(b)	502,010	332,599
Rental income	16	1,757,331	1,185,971
Interest received		3,350,793	2,694,577
Sales revenue	3(c)	7,711,858	7,840,163
Other income	3(d)	1,558,744	194,922
Grants, subsidies, contributions and donations	4(i)	13,850,980	6,079,591
Total operating revenue		<u>29,263,715</u>	<u>18,847,068</u>
Capital Income			
Grants, subsidies, contributions and donations	4(ii)	11,707,493	6,197,348
Capital income	5	28,076	188,380
Total capital Income		<u>11,735,569</u>	<u>6,385,728</u>
Total income		<u>40,999,284</u>	<u>25,232,796</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(5,413,182)	(4,963,699)
Materials and services	7	(7,385,444)	(8,677,942)
Finance costs	8	(239,460)	(127,568)
Depreciation			
Property, plant and equipment	13	(5,648,188)	(6,049,163)
Loss on revaluation of finance lease	16	-	(191,591)
		<u>(18,686,274)</u>	<u>(20,009,963)</u>
Capital expenses	9	(4,335,358)	(345,181)
Total expenses		<u>(23,021,632)</u>	<u>(20,355,144)</u>
Net result		<u>17,977,652</u>	<u>4,877,652</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	19	44,152	28,889,633
Total other comprehensive income for the year		<u>44,152</u>	<u>28,889,633</u>
Total comprehensive income for the year		<u>18,021,804</u>	<u>33,767,285</u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

**Pormpuraaw Aboriginal Shire Council
Statement of Financial Position
As at 30 June 2025**

	Note	2025 \$	2024 \$
Current assets			
Cash and cash equivalents	10	89,541,399	66,177,359
Receivables	11	1,095,057	1,818,266
Inventories	12	536,213	583,646
Contract assets	15	2,035,877	761,141
Other assets		129,370	141,367
Lease receivable	16	588,332	527,653
Total current assets		93,926,248	70,009,432
Non-current assets			
Property, plant and equipment	13	165,047,306	161,933,102
Lease receivable	16	14,191,844	12,124,158
Total non-current assets		179,239,150	174,057,260
Total assets		273,165,398	244,066,692
Current liabilities			
Payables	17	2,280,471	2,658,320
Contract liabilities	15	22,734,264	11,456,066
Provisions	18	864,551	758,151
Total current liabilities		25,879,286	14,872,537
Non-current liabilities			
Provisions	18	259,641	189,488
Total non-current liabilities		259,641	189,488
Total liabilities		26,138,927	15,062,025
Net community assets		247,026,471	229,004,667
Community equity			
Asset revaluation surplus	19	140,293,283	140,249,131
Retained surplus		106,733,188	88,755,536
Total community equity		247,026,471	229,004,667

The above statement should be read in conjunction with the accompanying notes and accounting policies.

**Pormpuraaw Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2025**

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Balance as at 1 July 2024	140,249,131	88,755,536	229,004,667
Net result	-	17,977,652	17,977,652
Increase in asset revaluation surplus	44,152	-	44,152
Total comprehensive income for the year	44,152	17,977,652	18,021,804
Balance as at 30 June 2025	140,293,283	106,733,188	247,026,471
Balance as at 1 July 2023	111,359,498	83,877,884	195,237,382
Net result	-	4,877,652	4,877,652
Increase in asset revaluation surplus	28,889,633	-	28,889,633
Total comprehensive income for the year	28,889,633	4,877,652	33,767,285
Balance as at 30 June 2024	140,249,131	88,755,536	229,004,667

The above statement should be read in conjunction with the accompanying notes and accounting policies.

**Pormpuraaw Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		10,817,266	9,733,498
Payments to suppliers and employees		(14,271,039)	(13,618,641)
		<u>(3,453,773)</u>	<u>(3,885,143)</u>
Interest received		3,343,672	2,536,331
Rental income		1,757,331	1,185,971
Non-capital grants, subsidies, and contributions		13,830,321	6,084,570
Net cash inflow from operating activities	24	<u>15,477,551</u>	<u>5,921,729</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(14,397,995)	(7,160,454)
Proceeds from sale of property plant and equipment		30,094	263,342
Finance lease receipts	16	529,625	541,581
Grants, subsidies, contributions and donations		<u>21,724,765</u>	<u>15,556,878</u>
Net cash inflow from investing activities		<u>7,886,489</u>	<u>9,201,347</u>
Net increase in cash and cash equivalents held		<u>23,364,040</u>	<u>15,123,076</u>
Cash and cash equivalents at the beginning of the financial year		66,177,359	51,054,283
Cash and cash equivalents at end of the financial year	10	<u><u>89,541,399</u></u>	<u><u>66,177,359</u></u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

1 Information about these financial statements

1.A Basis of preparation

The Pormpuraaw Aboriginal Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

The general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under historical cost convention except for the revaluation of certain classes of property, plant and equipment.

1.B New and revised Accounting Standards adopted during the year.

Pormpuraaw Aboriginal Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had a material impact on reported position, performance and cash flows.

The relevant standards for Pormpuraaw Aboriginal Shire Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities.
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

1.C Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies the new Australian Accounting Standards that were issued but not yet effective at the time of preparing these financial statements that could be applicable to Council.

	Effective for reporting periods beginning on or after:
AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments	1 January 2026
AASB 18 Presentation and Disclosure in Financial Statements	1 January 2028

Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

1 Information about these financial statements

1.D Estimates and judgements

Council make a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however, due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Valuation and depreciation of property, plant and equipment - Note 13 and Note 14

Impairment of property, plant and equipment - Note 14

Contract assets and liabilities - Note 15

Provisions - Note 18

Contingent liabilities - Note 21

Revenue recognition - Note 3 and 4

1.E Rounding and comparatives

The Council uses the Australian dollar as its functional currency and its presentation currency and rounds to the nearest dollar.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard / Comparative information is prepared on the same basis as the prior year.

1.F Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

**Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

2 Analysis of results by function

2 (a) Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows :

Community Services – The Way We Want To Live Together

The key objective is to promote outcomes which encourage a healthy, supportive, contributing and proactive community where appropriate services and facilities are available and accessible by all. This function advocates and supports: participation of men in community programs; sport, art & culture; aged community members are provided with quality of life; and community access to justice through an active Justice Group.

The community function includes:

- Work and support programs of education, training and rehabilitation;
- Increase community awareness and engagement in public activities and special events;
- Encouraging leadership and stewardship through regular community discussions; and
- Providing quality aged care facilities by highly trained staff.

Built Environment – Shaping Our Surroundings

The key objective is to plan for the future development of the community in ways which actively value the heritage and the character of our community with access for all.

This function manages and provides, to a standard that ensures a minimum legislative compliance and equitable standard:

- Development and maintenance of urban and rural roads;
- Maintain and extend the program for roads, drainage and pathways;
- Advocate and supports the development of housing & the refurbishment of existing housing.

Natural Environment – It Begins With Each Of Us

The key objective is to ensure the natural environment is protected in a way that is not compromised for future generations and is managed so as to minimise our impact on non renewable resources.

This function manages and provides:

- The Land & Sea Ranger programs;
- Supports and develops feral animal and plant pest control;
- Public Health programs:
- The development and monitoring of the West Coast Turtle Threat Abatement Program; and
- Water, waste and sewerage services.

Economy – Creating Our Future

The key objective is to facilitate a vibrant local economy which enjoys sustainable business investments and the benefits of a skilled and diverse workforce.

The goal of this function is to advocate and develop:

- Tourism infrastructure, a local tourism economy and employment opportunities;
- Diverse sustainable business opportunities;
- New businesses are established and/or developed in Pormpuraaw which generate a substantial flow of funds into the community; and
- the increase of training and employment opportunities for residents.

Organisation – Developing Our Capacity

The key objective is to strengthen the capacity of the council organisation and its people to serve our community and to pursue positive outcomes in partnership with community business and government bodies.

This function manages and provides:

- The longevity and sustainability of local government and its benefits to the community;
- Councillors that are actively engaged in the affairs of the community;
- Value the benefits of good financial management and accountability; and
- Community benefits which result from good governance.

The organisation function achieves its objectives by: transparency and accountability in business dealings, probity in purchasing; adhering to reporting timeframes and active communication to our stakeholders.

Porpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

2 Analysis of results by function

(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2025													
Functions	Gross Program Income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent			Capital				Recurrent	Capital				
	Grants	Other	\$	Grants	Other	\$							
Community Services	2,030,062	637,723	-	37,131	-	\$	2,704,916	(2,256,186)	-	\$	\$	448,730	8,554,234
Built Environment	44,852	6,575,104	-	11,516,440	-	-	18,136,396	(11,143,807)	(4,335,358)	(15,479,165)	(4,523,851)	2,657,231	128,409,648
Natural Environment	1,386,612	776,375	-	-	-	-	2,162,987	(1,253,678)	-	(1,253,678)	909,309	909,309	23,964,519
Economy	10,040	2,714,858	-	153,922	-	-	2,878,820	(2,209,390)	-	(2,209,390)	515,508	669,430	19,042,041
Organisation	10,379,414	4,708,675	-	-	28,076	-	15,116,165	(1,823,213)	-	(1,823,213)	13,264,876	13,292,952	93,194,956
Total	13,850,980	15,412,735		11,707,493	28,076		40,999,284	(18,686,274)	(4,335,358)	(23,021,632)	10,577,441	17,977,652	273,165,398

Year ended 30 June 2024													
Functions	Gross Program Income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital					Recurrent	Capital				
	Grants	Other	Grants	Other	Grants	Other							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Community Services	2,335,279	425,200	-	36,000	-	2,796,479	(3,323,695)	-	(3,323,695)	(563,216)	(527,216)	8,471,013
Built Environment	135,060	6,066,480	-	5,776,625	-	11,978,165	(12,665,271)	(345,181)	(13,010,452)	(6,463,731)	(1,032,287)	122,746,975	
Natural Environment	907,211	998,017	-	322,718	-	2,227,946	(1,296,892)	-	(1,296,892)	608,336	931,054	23,578,623	
Economy	-	2,501,006	-	49,252	-	2,550,258	(2,360,682)	-	(2,360,682)	140,324	189,576	19,548,682	
Organisation	2,702,041	2,776,774	-	12,753	188,380	5,679,948	(363,423)	-	(363,423)	5,115,392	5,316,525	69,721,399	
Total	6,079,591	12,767,477	-	6,197,348	188,380	25,232,796	(20,009,963)	(345,181)	(20,355,144)	(1,162,895)	4,877,652	244,066,692	

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

3 Revenue

Service levies are recognised as revenue when the Council obtains control over the assets comprising these receipts which is the beginning of the levy period to which they relate.

	2025 \$	2024 \$
(a) Service charges		
Service levies	531,999	519,245
	<u>531,999</u>	<u>519,245</u>

(b) Fees and charges

Revenue arising from fees and charges is recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

	2025 \$	2024 \$
Fees and charges	201,161	90,654
Airline fees and charges	300,849	241,945
	<u>502,010</u>	<u>332,599</u>

(c) Sales revenue

Revenue from sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of goods and the cessation of all involvement in the goods.

The Council generates revenues from a number of services including private works in the form of housing maintenance, fuel sales and powercard sales. Revenue from housing maintenance generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

	2025 \$	2024 \$
Rendering of services		
Private work revenue	4,173,905	5,056,721
Concrete batching revenue	1,219,752	331,305
Aged care	401,751	310,630
Plant and equipment services	242,078	188,112
Commissions	92,374	86,976
	<u>6,129,860</u>	<u>5,973,744</u>

Sale of goods

Fuel	753,968	693,397
Carbon credit sales	577,788	900,785
Admin store sales	159,003	191,216
Other	91,239	81,021
	<u>1,581,998</u>	<u>1,866,419</u>

Total sales revenue

	<u>7,711,858</u>	<u>7,840,163</u>
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(d) Other income

RISE community contribution	216,697	93,506
Other revenue	21,547	101,416
Gain on revaluation of finance leases	1,315,613	-
Insurance claim	4,887	-
	<u>1,558,744</u>	<u>194,922</u>

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

4 Grants, subsidies, contributions and donations

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

The performance obligations vary in each agreement but include events, disability support services, etc. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements, there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Capital grants

Capital grants are received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Contributions and donations

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

Non-cash contributions with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

	2025	2024
	\$	\$
(i) Operating		
Commonwealth government subsidies and grants	9,064,658	1,417,814
State government subsidies and grants	4,686,089	4,641,542
Other operating grants	81,415	13,630
Contributions	18,818	6,605
	<u>13,850,980</u>	<u>6,079,591</u>

In June 2025, Council received \$2,641,538, representing 50% of its 2025–26 Commonwealth Financial Assistance Grant allocation. As these are untied grants, the full amount was recognised as revenue upon receipt in the 2024–25 financial year, in accordance with the revenue standards.

Council also received its full 2024–25 Financial Assistance Grant allocation during 2024–25 financial year. In contrast, majority of the 2023–24 allocation had been received and recognised in the 2022–23 financial year. The timing difference contributed to a significant increase in operating grants in 2024–25 compared to the prior year.

(ii) Capital		
Commonwealth government subsidies and grants	658,932	492,055
State government subsidies and grants	11,048,561	5,692,540
Other capital grants	-	12,753
	<u>11,707,493</u>	<u>6,197,348</u>

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

4 Grants, subsidies, contributions and donations (continued)

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	2025		2024	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
	\$	\$	\$	\$
Government grants and subsidies	13,728,543	11,729,697	6,141,198	6,102,753
Other operating grants	11,500	69,915	9,000	17,383
Contributions	18,818	-	6,605	-
	<u>13,758,861</u>	<u>11,799,612</u>	<u>6,156,803</u>	<u>6,120,136</u>

5 Capital income	2025	2024
	\$	\$
Gain on disposal of non-current assets		
Proceeds from sale property, plant & equipment	30,094	263,342
Less: Carrying value of disposed property, plant & equipment	(2,018)	(74,962)
Total capital income	<u>28,076</u>	<u>188,380</u>

6 Employee benefits	2025	2024
	\$	\$
Total staff wages, salaries and entitlements	4,442,840	4,106,323
Councillors' remuneration	411,441	365,625
Superannuation	460,447	451,038
	<u>5,314,728</u>	<u>4,922,986</u>
Other employee related expenses	232,597	199,404
	<u>5,547,325</u>	<u>5,122,390</u>
Less: Capitalised employee expenses	(134,143)	(158,691)
	<u>5,413,182</u>	<u>4,963,699</u>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Total Council employees at the reporting date:

	2025	2024
	Number	Number
Elected members	5	5
Administration staff	34	26
Depot and outdoors staff	41	42
Total Council employees	<u>80</u>	<u>73</u>

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

7	Materials and services	2025 \$	2024 \$
	Cost of fuel	616,845	571,828
	Cost of enterprise sales	66,087	52,271
	Freight	162,649	124,412
	Administration supplies and consumables	493,879	484,485
	Audit of annual financial statements by the Auditor-General of Queensland*	79,075	65,130
	Communications and IT	285,220	184,631
	Consultants	304,472	291,040
	Contractors	56,970	103,022
	Private works expenditure	2,490,310	3,080,199
	Insurance	863,083	989,657
	Vehicle operating costs	97,497	94,403
	Power and utility	226,911	260,985
	Repairs and maintenance	434,564	377,867
	Safety equipment and expenses	48,095	103,100
	Sport, community and recreational expenses	112,254	187,141
	Carbon Abatement Fee	-	112,000
	Travel cost	60,891	53,468
	Other materials and services	986,642	841,266
	Grants repaid	-	701,037
		<u>7,385,444</u>	<u>8,677,942</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$79,075 (2024: \$63,630).

8	Finance cost	Note	2025 \$	2024 \$
	Bank charges		86,572	70,447
	Movement on provision for restoration of landfill	18	41,571	(26,703)
	Impairment of receivables		111,317	83,824
			<u>239,460</u>	<u>127,568</u>

9	Capital expenses	2025 \$	2024 \$
	Capital asset write-offs		
	Capital write-off	10,000	149,862
		<u>10,000</u>	<u>149,862</u>
	Loss on disposal of non-current assets		
	Proceeds from the sale of property, plant and equipment	-	-
	Less: Carrying value of disposed property, plant and equipment	189,293	195,319
		<u>189,293</u>	<u>195,319</u>
	Loss on transfer of assets via finance lease		
	Carrying value of housing assets written-off	5,478,442	-
	Less: Initial recognition of lease	(1,342,377)	-
		<u>4,136,065</u>	<u>-</u>
	Total capital expenses	<u>4,335,358</u>	<u>345,181</u>

In the 2024-25 financial year, a new finance lease agreement was signed into with the Department of Housing and Public Works for 40-year lease housing assets and an initial recognition of finance leases has been reported. Council had a signed agreement in place, and the Department commenced lease payments for these properties, hence, the lease receivable was recognised as at 30 June 2025. The construction costs of the leased assets were written off as a capital expense in the year ended 30 June 2025, with the finance lease arrangement reported as part of the initial recognition of lease receivables.

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

	2025 \$	2024 \$
10 Cash and cash equivalents		
Cash at bank and on hand	18,661,807	1,610,280
Deposits at call	70,879,592	64,567,079
Balance per Statement of Cash Flows	<u>89,541,399</u>	<u>66,177,359</u>

The Council may be exposed to credit risk through its investments in the QTC Cash Fund or other financial institutions in Australia. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Other bank accounts are held with financial institutions, which are rated AA- based on rating agency Fitch Ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote. All investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Unrestricted cash

Cash and cash equivalents	89,541,399	66,177,359
Less: Externally imposed restrictions on cash	<u>(24,081,547)</u>	<u>(12,325,669)</u>
Unrestricted cash	<u>65,459,852</u>	<u>53,851,690</u>

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

(i) Externally imposed expenditure restrictions at the reporting date to the following cash assets:

Unspent government grants and subsidies	(24,081,547)	(12,325,669)
Total externally imposed restrictions on cash assets	<u>(24,081,547)</u>	<u>(12,325,669)</u>

	Note	2025 \$	2024 \$
11 Receivables			
Receivables		1,013,409	1,617,643
Less: Loss allowance	8	(284,783)	(173,466)
Accrued income		366,431	374,089
		<u>1,095,057</u>	<u>1,818,266</u>

Settlement of these amounts is required within 30 days from invoice date.

No collateral is held as security relating to the financial assets held by Pormpuraaw Aboriginal Shire Council.

No interest is charged on receivables.

Expected credit loss assessment

Council reviews the expected credit losses of trade and other receivables from individual customers. Receivables comprise relatively small number of balances which can be reviewed and assessed on a case by case basis.

12 Inventories

Costs are assigned on the basis of weighted average.

	2025 \$	2024 \$
Inventories held for sale		
Fuel	283,972	305,055
Other trading stocks	13,645	34,258
	<u>297,617</u>	<u>339,313</u>
Inventories held for distribution		
Plant and equipment stores	238,596	244,333
	<u>238,596</u>	<u>244,333</u>
Total inventories	<u>536,213</u>	<u>583,646</u>

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

13 Property, plant and equipment

30 June 2025

Note

	Furniture & Fittings	Buildings	Plant & Equipment	Infrastructure assets - Water	Infrastructure assets - Sewerage	Infrastructure assets - Other	Land	Work in Progress	Total
	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basis of measurement	416,116	78,160,117	7,626,177	11,336,897	17,238,491	133,398,853	491,000	935,725	249,603,376
Asset values									
Opening gross value as at 1 July 2024	-	-	-	-	-	-	-	-	-
Additions	-	120,994	-	-	-	1,896,963	-	127,002	2,144,959
- Renewals	-	8,679,376	1,450,537	-	614,741	1,363,446	-	144,936	12,253,036
- Other additions	-	(6,000,948)	(67,960)	-	-	-	-	-	(6,068,908)
Disposals	-	1,909,836	-	266,417	394,762	4,055,325	46,596	-	6,672,936
Revaluation adjustment to asset revaluation surplus	-	-	-	-	-	(791,629)	-	-	(791,629)
Reallocation of restoration costs	-	-	-	-	-	(2,128,476)	-	-	(2,128,476)
Impairment adjustment to asset revaluation surplus	-	923,125	-	-	-	12,600	-	(935,725)	-
Transfers from work in progress	-	-	-	-	-	-	-	-	-
Reclassification to operating expenses	-	-	-	-	-	-	-	-	-
Write off of assets	-	-	-	-	-	(10,000)	-	-	(10,000)
Closing gross value as at 30 June 2025	416,116	83,792,500	9,008,754	11,603,314	18,247,994	137,797,082	537,596	271,938	261,675,294

Accumulated depreciation and impairment

Opening balance as at 1 July 2024	416,116	45,552,207	4,721,853	2,785,238	4,485,604	29,709,256	-	-	87,670,274
Depreciation expense	-	1,999,005	496,894	225,189	342,718	2,584,382	-	-	5,648,188
Depreciation on disposals	-	(333,212)	(65,942)	-	-	-	-	-	(399,154)
Revaluation adjustment to asset revaluation surplus	-	1,116,100	-	70,745	110,569	981,727	-	-	2,279,141
Reallocation of restoration costs	-	-	-	-	-	(791,629)	-	-	(791,629)
Impairment adjustment to asset revaluation surplus	-	-	-	-	-	2,221,168	-	-	2,221,168
Accumulated depreciation as at 30 June 2025	416,116	48,334,100	5,152,805	3,081,172	4,938,891	34,704,904	-	-	96,627,988
Carrying amount as at 30 June 2025	-	35,458,400	3,855,949	8,522,142	13,309,103	103,092,178	537,596	271,938	165,047,306
Range of estimated useful life in years	3 - 5	15 - 80	5 - 15	10 - 80	15 - 120	10 - infinite	-	-	-

(i) In the 2024-25 financial year, Council incurred restoration costs totalling \$1,837,617 to return roads to their pre-disaster condition following weather events. This amount was recognised as asset additions. Of the total, \$791,629 was written off against accumulated depreciation as these costs did not increase the replacement cost but rather improved the asset condition. The remaining \$1,045,988 related to formation components, which have an indefinite useful life and no accumulated depreciation. Accordingly, these costs were capitalised as additions to the replacement cost, resulting in a corresponding increase in the asset's fair value.

(ii) As at 30 June 2025, a new weather event caused further damage to road assets, resulting in a total impairment of \$4,349,644. This amount was based on the draft estimate provided by the Queensland Reconstruction Authority and is consistent with the methodology applied in prior years. As the restoration works had not commenced by year-end, the impairment was recognised to reflect the reduced fair value of the affected assets. Of the total estimated impairment, \$2,128,476 was recognised against the replacement cost for road formation components, which have an indefinite useful life, while the remaining \$2,221,168 was recognised against accumulated depreciation for all other depreciable components, in line with prior year treatment.

**Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

13 Property, plant and equipment (continued)

30 June 2024

Basis of measurement
Asset values
Opening gross value as at 1 July 2023
Additions
- Renewals
- Other additions
Disposals
Revaluation adjustment to asset revaluation surplus
Transfers from work in progress
Reclassification to operating expenses
Write off operating expenses capitalised
Closing gross value as at 30 June 2024
Accumulated depreciation and impairment
Opening balance as at 1 July 2023
Depreciation expense
Depreciation on disposals
Revaluation adjustment to asset revaluation surplus
Accumulated depreciation as at 30 June 2024
Carrying amount as at 30 June 2024
Range of estimated useful life in years

Note	Furniture & Fittings	Buildings	Plant & Equipment	Infrastructure assets - Water	Infrastructure assets - Sewerage	Infrastructure assets - Other	Land	Work in Progress	Total
	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
	416,116	74,967,312	8,196,419	10,462,620	16,403,430	105,333,624	421,926	739,160	216,940,607
	-	233,209	-	-	-	1,612,123	-	-	1,845,332
5,9	-	12,753	951,449	153,910	-	3,312,253	-	884,756	5,315,122
	-	(737,700)	(1,521,691)	-	-	-	-	-	(2,259,391)
19	-	3,684,544	-	469,772	726,672	22,971,230	69,074	-	27,921,291
	-	-	-	250,595	108,389	169,623	-	(528,607)	-
	-	-	-	-	-	-	-	(9,722)	(9,722)
9	-	-	-	-	-	-	-	(149,862)	(149,862)
	416,116	78,160,117	7,626,177	11,336,897	17,238,491	133,398,853	491,000	935,725	249,603,376
	416,116	41,997,700	5,732,963	2,462,291	3,972,331	29,997,162	-	-	84,578,563
5,9	-	1,923,858	435,620	203,263	322,990	3,163,432	-	-	6,049,163
	-	(542,380)	(1,446,730)	-	-	-	-	-	(1,989,110)
19	-	2,173,029	-	119,683	190,283	(3,451,338)	-	-	(988,343)
	416,116	45,552,207	4,721,853	2,785,238	4,485,604	29,709,256	-	-	87,670,274
	-	32,607,910	2,904,324	8,551,858	12,752,887	103,689,597	491,000	935,725	161,933,102
	3 - 5	15 - 80	5 - 15	10 - 80	15 - 120	10 - 1000	-	-	-

**Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

13 Property, plant and equipment (Continued)

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Expenditure incurred in accordance with Disaster Recovery Funding Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Deed of Grant in Trust Land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 34I of the Land Act 1994. It comprises an area of approximately 466,000 hectares.

The land is administered by the Department of Resources and the Council has restricted use of this land for the benefit of shire inhabitants. The DOGIT land has not been taken up in the Council's assets as it cannot be reliably measured.

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

(c) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the first table to this note on page 16.

Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment (Continued)

(c) Depreciation (Continued)

Key judgments and estimates:

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Council.

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of infrastructure assets.

(d) Impairment

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

(e) Valuation

Key judgments and estimates:

Some of the Council's assets are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Council's valuation policies and procedures are set by the executive management team. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out in this note. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

**Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

14 Fair value measurements

Council compares the carrying amount of its property, plant and equipment on an annual basis to current fair value and makes adjustment where these are materially different. At least once every five years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, management engage independent, professionally qualified valuers to perform a desktop valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

(i) Recognised fair value measurements

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council buildings and infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

Accordingly all Council assets included in property, plant and equipment classes shown at fair value are categorised as level 3, with the exception of the Cairns land and office space. There were no transfers between categories during the year (2024: Nil). Council's policy is to recognise transfers in and out of the fair value hierarchy as at the end of the reporting period.

**Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

14 Fair value measurements (Continued)

(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations

Specific valuation techniques used to value Council assets comprise:

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Buildings (level 2 and 3)	Current replacement cost (CRC)	30-Jun-23	Australis Asset Advisory Group	The cost to replace the asset is calculated and then adjusted to take account of any obsolescence. Assets been componentised for which they consider the asset to meet the definition of "Complex asset". 'Complex assets' were disaggregated into the different parts with a different useful life and depreciated separately. The components were further split into the short-life and long-life parts. The value of each part was determined based on the inter-relationship between a range of factors which include set condition, legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value and useful life. Costs have been indexed to account for the location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed.	1.52%-9.49%

**Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

14 Fair value measurements (Continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Infrastructure assets - other (level 3)	Current replacement cost (CRC)	30-Jun-24	Australls Asset Advisory Group	There is no market for Council's water and sewerage assets and other infrastructure assets (including roads) as these are held to provide essential services to the community. For the purpose of assessing the fair value for financial reporting purposes value has been determined primarily by using the current replacement cost methodology. Considerations in the calculations have been the type and the size of the individual infrastructure assets, construction materials used, level of finish, fixtures installed within, and the location of the assets. As the subject assets are located in a regional area, somewhat removed from the nearest provincial city of Cairns, and far removed from Queensland's capital city of Brisbane, a cost increase over and above that applicable to the nearest provincial city or in relation to a Brisbane Cost Index is necessary to account for the increase in replacement cost due to transportation of labour and materials from the nearest supply centre, and also the cost of specialised labour and contractors necessary for the construction work. In determining the most appropriate replacement cost of an asset, the nature of the asset, the nature of available comparative cost data and the purpose of the valuation has been taken into consideration along with the application of Greenfield unit rates and project cost assumptions. Replacement cost has been calculated with reference to unit rates by the valuers in consultation with Council. The rates have been developed from a combination of sources, cost guides, contractor rates, future works and regional information. Costs have been indexed to account for the location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed.	3.04%
Infrastructure assets - water (level 3)	Current replacement cost (CRC)	30-Jun-23	Australls Asset Advisory Group	The water assets were segregated into active and passive assets; passive assets were not further componentised and consisted primarily of mains and pipes. Unit rates were applied based on similar recent project costs, unit rate databases, indices, Rawlinson's Construction rates and quotations. Costs have been indexed to account for the location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed. The remaining useful life was used in the depreciation calculations are estimated using three different methods such as condition, known age and estimated age. The physical condition score combined with obsolescence factor to arrive an adopted remaining life.	2.35%

**Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

14 Fair value measurements (Continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Infrastructure assets - sewerage (level 3)	Current replacement cost (CRC)	30-Jun-23	Australis Asset Advisory Group	Reference asset replacement costs for the water and sewerage and other infrastructure assets have been compiled by reference to actual costs incurred for some of the subject assets, for similar asset improvements constructed within the North Queensland Region, and also supported by reference to available data prepared and provided by construction cost consultants and quantity surveyors. Costs have been indexed to account for the location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed. The sewer assets were segregated into active and passive assets; passive assets were not further componentised and consisted primarily of mains and pipes. Unit rates were applied based on similar recent project costs, unit rate databases, indices, Rawlinson's Construction rates and quotations. Consistent with roads, it is assumed that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date	2.29%
Land (level 2)	Fair Value Index model	30-Jun-24	Australis Asset Advisory Group	Land was acquired in the year ended 30 June 2019 and fair values were determined by reference to the market value during the previous comprehensive valuation. A desktop valuation has been performed independently by Australis Asset Advisory Group, registered valuers for the years ended 30 June 2025 with an assessment performed to ensure that material changes in the condition of assets have been captured and recorded. Level 2 valuation inputs were used to value land. Sales prices of comparable land are adjusted for differences in key attributes such as property size, location, topography, and other inherent attributes.	9.49%

Finance lease assets (Level 3)

Finance leases are recognised at the present value of the expected future lease payments receivable (fair value). Council's current policy for the valuation of finance leases is set out in Note 16.

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

15 Contract balances

	2025 \$	2024 \$
(a) Contract assets	<u>2,035,877</u>	<u>761,141</u>
(b) Contract liabilities		
Funds received upfront to construct or acquire Council controlled assets	22,734,264	11,388,918
Non-capital performance obligations not yet satisfied	<u>-</u>	<u>67,148</u>
	<u>22,734,264</u>	<u>11,456,066</u>
Current contract liabilities	<u>22,734,264</u>	<u>11,456,066</u>
	<u>22,734,264</u>	<u>11,456,066</u>
Revenue recognised that was included in the contract liability balance at the beginning of the prior year		
Funds to construct Council controlled assets	6,891,706	453,111
Non-capital performance obligations	<u>72,788</u>	<u>65,951</u>
	<u>6,964,494</u>	<u>519,062</u>

Satisfaction of contract liabilities

The contract liabilities that are in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets.

(c) Significant changes in contract balances

Significant movements in contract assets and contract liabilities that have occurred during the year were due to the change in the timing of the work performed and significant monies received in advance.

16 Leases

Council as a lessee

There are currently no existing leases in place.

Exception to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value - Concessionary / peppercorn leases

Council is the lessee of a number of Deed of Grant in Trust leases, for which no or little lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council does not intend to apply the fair value measurement requirements to these leases until such time as this requirement is mandated.

Council as a lessor

The lease income is recognised on a straight-line basis over the lease term.

Finance Lease:

Leases of property under which the Council as lessor transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases.

Council has leased 138 dwellings and 1 lot as lessor to the Queensland Government for 40 years. The total lease payment per dwelling in the current year was \$4,172 (\$4,064 for 2023-24) and \$7,628 (\$7,431 for 2023-24) for the Pormpuraaw Women's Centre. These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (current replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable (fair value).

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

16 Leases (continued)

	2025	2024
	\$	\$
Current		
Finance leases	588,332	527,653
	<u>588,332</u>	<u>527,653</u>
Non-current		
Finance leases	14,191,844	12,124,158
	<u>14,191,844</u>	<u>12,124,158</u>

A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:

Gross minimum lease payments receivable:	17,018,954	15,482,358
Add: Estimated contingent rent	8,087,862	7,610,452
Less: Present value adjustment	<u>(10,326,640)</u>	<u>(10,440,999)</u>
Fair value of lease payments	<u>14,780,176</u>	<u>12,651,811</u>

The fair value of lease payments are receivable as follows:

Not later than one year	588,332	527,653
Between one and two years	577,502	519,920
Between two and three years	571,662	512,301
Between three and four years	565,880	504,793
Between four and five years	560,158	497,395
Later than five years	11,916,642	10,089,749
	<u>14,780,176</u>	<u>12,651,811</u>

Movements in finance leases were as follows:

Opening balance	12,651,811	13,384,983
Add: Initial recognition of new leases	1,342,377	-
Less: Lease receipts	(527,653)	(476,526)
Less: Lease receipts - pro-rata	(1,972)	-
Less: Lease receipts for backpay amount	-	(65,055)
Add/(Less): Gain/(Loss) on revaluation	1,315,613	(191,591)
Closing balance	<u>14,780,176</u>	<u>12,651,811</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.58% (2024: 2.67%) and a discount rate of 3.63% (2024: 4.20%).

Finance leases are to the State of Queensland, represented by the Department of Housing and Public Works. The likelihood of this counterparty not having capacity to meet its financial commitments is considered low.

Movements on revaluation of finance lease assets are recognised as other income/expenses.

Operating leases:

Where Council retains the risks and rewards relating to a lease, they are classified as operating leases. Rent from Council's commercial buildings and offices is recognised as income on a periodic straight line basis over the lease term.

	2025	2024
	\$	\$
Property income (excluding variable lease payments not dependent on an index or rate)	174,283	190,628
Rent - Commercial Property	203,719	206,210
Rent - Community Housing	231,905	134,781
Rent - Residential Property	1,147,424	654,352
Accommodation Revenue	<u>1,757,331</u>	<u>1,185,971</u>

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council or accumulated allowance for uncollectible minimum lease payments receivable recognised as income applicable to the leases.

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

17 Payables

Creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Salaries and wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported as a payable.

	2025 \$	2024 \$
Current		
Creditors and accruals	2,277,675	2,449,825
Others	2,796	208,495
	<u>2,280,471</u>	<u>2,658,320</u>

18 Provisions

Annual leave

A liability for annual leave is recognised. As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability. This liability represents an accrued expense and is reported as a provision.

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported as a provision.

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months, long service leave is classified as a current provision. Otherwise it is classified as non-current.

Landfill restoration provision

A provision is made for the cost of rehabilitation of assets and other future restoration costs where it is probable Council will be liable, or required, to incur costs on the cessation of use of these facilities.

The provision represents the present value of the anticipated future costs associated with the closure of landfill sites in accordance with environmental licence conditions. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time.

The total projected cost of \$192,571 is expected to be incurred between 2037 and 2067. The figure excludes rehabilitating landfill cells on existing sites that are yet to be constructed or used.

	Note	2025 \$	2024 \$
Current			
Annual leave		481,949	392,224
Long service leave		382,602	365,927
		<u>864,551</u>	<u>758,151</u>
Non-current			
Landfill restoration		192,571	151,000
Long service leave		67,070	38,488
		<u>259,641</u>	<u>189,488</u>
Landfill restoration			
Balance at beginning of financial year		151,000	177,702
Increase/(decrease) due to change in discount rate	8	41,571	(26,702)
Balance at end of financial year		<u>192,571</u>	<u>151,000</u>

Pormpuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

19 Asset revaluation surplus

	2025	2024
	\$	\$
The closing balance of the revaluation surplus comprises the following asset categories:		
Land	163,417	116,821
Furniture & Fittings	434,944	434,944
Buildings	45,436,221	44,642,485
Infrastructure assets - Other	84,533,203	85,809,248
Infrastructure assets - Water	2,244,752	2,049,080
Infrastructure assets - Sewerage	5,257,841	4,973,648
Plant & equipment	2,222,905	2,222,905
	<u>140,293,283</u>	<u>140,249,131</u>

20 Commitments for expenditure

	2025	2024
	\$	\$
Contractual commitments		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:		
IT management services	48,634	57,811
Subcontractor services	642,664	363,673
	<u>691,298</u>	<u>421,484</u>

Capital commitments

Commitments for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

Buildings	110,443	54,397
Motor vehicles and capital plant purchases	220,141	61,710
Airport upgrades	5,456,977	-
Bakery upgrades	-	204,380
Housing	-	8,295,793
	<u>5,787,561</u>	<u>8,616,280</u>

This expenditure is payable within one year.

21 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local government mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2025 the financial results reported an accumulated surplus and it is not anticipated any liability will arise.

Pompuraaw Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

22 Superannuation

Council contributes to Brighter Super. Brighter Super is a Multiemployer Plan as defined in Australian Accounting Standard AASB 119 *Employee Benefits*. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits funds and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund. The scheme is managed by the Brighter Super Trustee.

23 Trust Funds

Trust funds held for outside parties	360,871	29,467
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In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held of outside parties. The funds held in trust relate to building retention amounts and commercial lease bonds. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not brought to account in the financial statements since Council has no control over the assets.

24 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	2025 \$	2024 \$
Net result	17,977,652	4,877,652
Non-cash items:		
Depreciation and amortisation	5,648,188	6,049,163
Landfill restoration revaluation	41,571	(26,702)
Loss on revaluation of finance leases	(1,315,613)	191,591
Impairment of non-current assets	-	-
Reclassification of WIP to operating expenses	-	9,723
	4,374,146	6,223,775
Investing and development activities (non-cash):		
Net (profit)/loss on disposal of non-current assets	4,307,282	156,801
Capital grants and contributions	(11,707,493)	(6,197,348)
	(7,400,211)	(6,040,547)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	723,210	355,406
(Increase)/decrease in inventories	47,433	(27,569)
(Increase)/decrease in contract assets	129,625	(412,058)
Increase/(decrease) in other assets	11,997	191,684
Increase/(decrease) in payables	(377,848)	608,155
Increase/(decrease) in contract liabilities relating to operating activities	(143,435)	(12,107)
Increase/(decrease) in provisions	134,982	157,338
	525,964	860,849
Net cash inflow from operating activities	15,477,551	5,921,729

25 Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the Council.

Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

26 Transactions with related parties

(a) Transactions with key management personnel (KMP)

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

KMP include the Mayor, Councillors, Council's Chief Executive Officer and executive management.

The compensation paid to KMP for 2024-25 comprises:

	2025 \$	2024 \$
Short-term employee benefits	1,350,650	1,004,690
Post-employment benefits	134,954	111,141
Long-term benefits	50,144	26,021
Termination benefits	151,677	8,906
Non-cash employment benefits	40,096	9,341
Total	1,727,521	1,160,099

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between Council and other related parties are disclosed below:

Details of Transaction	Additional information	2025 \$	2024 \$
Sale of goods & services to related parties	26(b)(i)	33,952	29,057
Service levies to related parties	26(b)(i)	48,776	47,354
Contribution from entities controlled by KMP	26(b)(ii)	-	4,000
Employee expenses for close family members of key management personnel	26(b)(iii)	670,486	725,446
Non-cash employment benefits for close family members of key management personnel	26(b)(iv)	80,821	10,170
Subsidised housing benefit for a close family member	26(b)(v)	12,358	-
Rental income charged to a close family member	26(b)(v)	4,364	-

(i) Sales income and service levies charged to entities controlled by key management personnel and related parties were on an arm's length basis in accordance with the lease agreement, the terms of the sale or the Schedule of Fees & Charges.

(ii) Contributions received in 2023-24 include amounts from 'Ngokal Weendi Aboriginal Corporation' where a KMP acts as the secretary and 'Black Star Radio' where a KMP was a director.

(iii) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(iv) Housing is provided as a non-cash employment benefit for most externally recruited positions. The non-cash benefit forms a part of an individual's employment contract with Council.

(v) Rental income charged to a close family member of the Mayor during the year was provided at a discounted rate, which is not at an arms length transaction. Of the total rental value, \$12,358 was subsidised by Council in accordance with Resolution 2024/10/12. The Mayor declared his conflict of interest in this matter and did not participate in any decisions related to this transaction.

Council employs 75 staff (68 for 2023-24) of which only 9 (12 for 2023-24) are close family members of key management personnel.

Pormpuraaw Aboriginal Shire Council

Notes to the Financial Statements

For the year ended 30 June 2025

26 Transactions with related parties (continued)

(c) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Year ended 30 June 2025

There are no material outstanding balances at 30 June 2025 in relation to transactions with related parties.

Year ended 30 June 2024

There are no material outstanding balances at 30 June 2024 in relation to transactions with related parties.

(d) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(e) Commitments to/from other related parties

Council does not have any commitments to/from related parties.

(f) Transactions with related parties that have not been disclosed

The majority of the entities and people that are related parties of Council live and operate within the Pormpuraaw community. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. The payment by community residents of utility charges, fees and charges and rental charges are considered to be an ordinary citizen transaction.

Council has not included these types of transaction in its disclosure as they are made on the same terms and conditions available to the general public.

**Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

27 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Pormpuraaw Aboriginal Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Cash and cash equivalents (Note 10)
Receivables - measured at amortised cost (Note 11)
Lease receivables (Note 16)
Payables - measured at amortised cost (Note 17)

Pormpuraaw Aboriginal Shire Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

Pormpuraaw Aboriginal Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's management approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

The Council's audit committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by the Council. The Council's audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Audit Committee.

Pormpuraaw Aboriginal Shire Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state / commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

No collateral is held as security relating to the financial assets held by Pormpuraaw Aboriginal Shire Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

Pormpuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

27 Financial instruments and financial risk management (Continued)

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Exposure to liquidity risk

Council is exposed to liquidity risk through its normal course of business.

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 10.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2025					
Payables	2,277,675	-	-	2,277,675	2,277,675
	<u>2,277,675</u>	<u>-</u>	<u>-</u>	<u>2,277,675</u>	<u>2,277,675</u>
2024					
Payables	2,449,825	-	-	2,449,825	2,449,825
	<u>2,449,825</u>	<u>-</u>	<u>-</u>	<u>2,449,825</u>	<u>2,449,825</u>

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

Market risk

Market risk is the risk that changes in market indices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk

Pormpuraaw Aboriginal Shire Council is exposed to interest rate risk through investments with QTC.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying amount	Effect on Net Result		Effect on Equity	
	\$	1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
2025					
Deposits at call	70,879,592	708,796	(708,796)	708,796	(708,796)
Total	<u>70,879,592</u>	<u>708,796</u>	<u>(708,796)</u>	<u>708,796</u>	<u>(708,796)</u>
2024					
Deposits at call	64,567,079	645,671	(645,671)	645,671	(645,671)
Total	<u>64,567,079</u>	<u>645,671</u>	<u>(645,671)</u>	<u>645,671</u>	<u>(645,671)</u>

(b) Fair value

The fair value of receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

**Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

28 Tied Grants by Project

	Balance 01/07/2024	Revenue	Council Contribution	Expense	Balance 30/06/2025
	\$	\$	\$	\$	\$
Commonwealth Government Grants					
Commonwealth Government Allocation					
Financial Assistance Grant	-	7,689,814	-	(7,689,814)	-
Total	-	7,689,814	-	(7,689,814)	-
Department of Infrastructure, Transport, Regional Development, Communications and The Arts					
Roads to Recovery	-	348,000	-	(321,920)	26,080
Local Roads & Community Infrastructure Program - Phase 3	(103,336)	103,336	-	-	-
Local Roads & Community Infrastructure Program - Phase 4	-	233,632	370	(343,905)	(109,902)
Total	(103,336)	684,968	370	(665,825)	(83,823)
Department of Health, Disability and Ageing					
CHSP Home Support Programme (HACC)	17,658	428,696	28,311	(418,614)	56,051
Support at Home & New Aged Care Act Transition Funding	-	10,000	-	-	10,000
Indigenous Employment Initiative (IEI) - Aged Care	713,794	557,221	-	(616,866)	654,149
Total	731,452	995,917	28,311	(1,035,480)	720,200
Department of Climate Change, Energy, the Environment and Water					
Indigenous Protected Areas (IPA) Program	-	329,128	-	(7,412)	321,716
Total	-	329,128	-	(7,412)	321,716
Services Australia					
Centrelink Agent	-	43,275	11,249	(54,524)	-
Total	-	43,275	11,249	(54,524)	-
Total - Commonwealth Govt Grants	628,116	9,743,102	39,930	(9,453,055)	958,093
State Government Grants					
Department of Environment, Tourism, Science and Innovation					
QIL&S Ranger Program	49,333	797,590	-	(728,366)	118,557
Total	49,333	797,590	-	(728,366)	118,557
Queensland Police Service					
State Emergency Services	-	14,011	-	(14,011)	-
Total	-	14,011	-	(14,011)	-
Department of Justice					
Community Justice Group	108,274	267,464	-	(250,677)	125,061
Total	108,274	267,464	-	(250,677)	125,061
State Library of Queensland					
Indigenous Libraries	-	23,000	16,527	(36,054)	3,473
First Five Forever Program	-	3,000	-	(1,003)	1,997
Total	-	26,000	16,527	(37,058)	5,470

Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

28 Tied Grants by Project (continued)

	Balance 01/07/2024	Revenue	Council Contribution	Expense	Balance 30/06/2025
	\$	\$	\$	\$	\$
Department of Transport and Main Roads					
<i>ATSI TIDS Projects</i>	-	595,928	-	(595,928)	-
Total	-	595,928	-	(595,928)	-
Queensland Health					
<i>ATSI Public Health Program</i>	-	206,096	-	(206,096)	-
Total	-	206,096	-	(206,096)	-
Health and Wellbeing Queensland					
<i>Discrete Communities Planning Funding</i>	-	75,315	-	(24,445)	50,870
Total	-	75,315	-	(24,445)	50,870
Department of Agriculture, Fisheries & Forestry					
<i>Coastal Clean Up</i>	42,298	-	-	(42,298)	-
Total	42,298	-	-	(42,298)	-
Department of Trade, Employment and Training					
<i>First Start Program</i>	-	45,000	-	(45,000)	-
Total	-	45,000	-	(45,000)	-
Queensland Reconstruction Authority					
<i>DRFA 2023 Restoration - Kowanyama Rd</i>	(222,539)	1,014,168	-	(791,629)	-
<i>DRFA 2023 Restoration - BAAS Yard Rd</i>	50,983	80,859	-	(131,842)	-
<i>DRFA 2023 Restoration - Northern Rd</i>	533,775	367,771	-	(901,546)	-
<i>DRFA 2023 Restoration - Pompuraaw Rd</i>	94,510	-	(88,870)	(5,640)	-
<i>DRFA - CAT B & D Betterment Program</i>	124,954	18,466	88,870	(232,290)	-
<i>Qld Resilience & Risk Reduction Fund</i>	-	61,928	-	(174,882)	(112,954)
<i>DRF Aerodrome Upgrade</i>	4,475,212	-	-	(1,833)	4,473,379
<i>DRFA 2025 Emergent Works</i>	-	-	-	(34,978)	(34,978)
<i>Get Ready Qld</i>	(1,356)	6,780	-	(6,780)	(1,356)
Total	5,055,539	1,549,972	-	(2,281,419)	4,324,092
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism					
<i>Splash park</i>	(87,500)	350,000	-	(350,000)	(87,500)
<i>Qld Community Support Scheme</i>	-	60,571	-	(60,571)	-
<i>Community Transport</i>	-	40,379	15,733	(56,112)	-
<i>Service Enhancement Plan</i>	(45,000)	25,000	-	-	(20,000)
<i>Don't Buy Sly Grog Initiative</i>	(7,750)	60,000	-	(45,006)	7,244
Total	(140,250)	535,950	15,733	(511,689)	(100,256)
Department of Housing and Public Works					
<i>Forward Remote Capital Program - 7 Social Houses</i>	3,053,866	-	-	(3,213,257)	(159,390)
<i>Remote Capital Program - 3 Social Houses</i>	1,405,409	-	-	(1,389,049)	16,359
<i>Remote Capital Funding Schedule 4</i>	-	900,000	-	-	900,000
<i>Remote Capital Funding Schedule 5</i>	-	1,350,000	-	-	1,350,000
Total	4,459,275	2,250,000	-	(4,602,306)	2,106,969
Department of Sport, Racing and Olympic and Paralympic Games					
<i>Deadly Active Sport & Recreation Program</i>	-	63,000	-	(63,000)	-
Total	-	63,000	-	(63,000)	-
Department of State Development, Infrastructure and Planning					
<i>Residential Activation Fund</i>	-	14,821,108	-	-	14,821,108
Total	-	14,821,108	-	-	14,821,108
Department of Local Government, Water and Volunteers					
<i>Indigenous Council Funding</i>	-	2,649,230	-	(2,649,230)	-
<i>LGGSP - New Staff Duplex Complex</i>	392,110	-	914,647	(2,255,727)	(948,970)
<i>Works for Queensland 2021-2024</i>	800,000	640,000	191,823	(1,791,823)	(160,000)
<i>Works for Queensland 2024-2027</i>	-	1,200,000	-	(54,496)	1,145,504
<i>ICCIIP</i>	458,099	-	-	(614,741)	(156,643)
Total	1,650,209	4,489,230	1,106,469	(7,366,016)	(120,108)
Total - State Govt Grants	11,224,677	25,736,664	1,138,729	(16,768,310)	21,331,760

Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

28 Tied Grants by Project (continued)

	Balance 01/07/2024	Revenue	Council Contribution	Expense	Balance 30/06/2025
	\$	\$	\$	\$	\$
Other Grant Providers					
Local Government Association of Queensland - LGAQ					
<i>Rapid Low Earth Orbit (LEO) Program</i>	(17,383)	45,000	-	(27,617)	-
Total	(17,383)	45,000	-	(27,617)	-
Cape York Natural Resource Management					
<i>Nest to Ocean R8 (Turtle Program) CY411</i>	-	-	-	(20,000)	(20,000)
<i>Nest to Ocean (Turtle Program) CY397 R8</i>	5,395	11,500	-	(16,895)	-
Total	5,395	11,500	-	(36,895)	(20,000)
Total Other Grant Providers	(11,988)	56,500	-	(64,512)	(20,000)
Total Grants	11,840,805	35,536,267	1,178,659	(26,285,877)	22,269,854
Add back negative (unclaimed) grant balances	484,864				1,811,693
Unspent grant revenue	12,325,669				24,081,547
Revenue included above					
Contributions		18,818			
Movement due to contract balances		(9,996,613)			
Donated assets		-			
Revenue as per Note 4		25,558,472			

**Pompuraaw Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025**

**Management Certificate
For the year ended 30 June 2025**

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Ralph Kendall Jnr

Date: 21/9/25



Chief Executive Officer
Janelle Menzies

Date: 02/09/2025



INDEPENDENT AUDITOR'S REPORT

To the councillors of Pormpuraaw Aboriginal Shire Council.

Report on the audit of the financial report

Opinion

I have audited the financial report of Pormpuraaw Aboriginal Shire Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Pormpuraaw Aboriginal Shire Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, unaudited current year financial sustainability statement - contextual ratios and unaudited long-term financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the current year financial sustainability statement.



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

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- a) I received all the information and explanations I required
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.

A handwritten signature in blue ink, appearing to read "Sri Narasimhan", with a horizontal line extending to the right.

Sri Narasimhan
as delegate of the Auditor-General

4 September 2025

Queensland Audit Office
Brisbane

**Pormpuraaw Aboriginal Shire Council
Financial Statements
For the year ended 30 June 2025**

Measures of Financial Sustainability

- 1 Current Year Financial Sustainability Statement
- 2 Current Year Certificate of Accuracy
- 3 Independent Auditors Report (Current Year Financial Sustainability Statement)
- 4 Current Year contextual Financial Sustainability Statement
- 5 Current Year Certificate of Accuracy
- 6 Unaudited Long Term Financial Sustainability Statement
- 7 Long Term Certificate of Accuracy

**Pormpuraaw Aboriginal Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2025**

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	60 months	NA	Council has achieved a very strong liquidity position and, after recent years of good financial management, is well positioned to meet both the short and long term needs of the community. This ratio has also been impacted by the early receipt of Financial Assistance Grants allocation for 2025-26 financial year.
Operating Performance	Operating Surplus Ratio	N/A	36.15%	10.24%	Council achieved a strong operating result for the current year, contributing to a higher operating surplus ratio. This was further enhanced by the receipt of Financial Assistance Grants for both the 2024-25 and 2025-26 financial years during the current year. Refer to Note 4(i) for further details.
	Operating Cash Ratio	Greater than 0%	55.45%	40.39%	The current year ratio has been impacted by the early receipt and recognition of the 2025-26 Financial Assistance Grants in June 2025. Despite this timing impact, Council has achieved a strong operating cash ratio for both the current year and the five-year average.
Asset Management	Asset Sustainability Ratio	Greater than 90%	39.17%	41.00%	The asset sustainability ratio has remained consistent in recent years, primarily driven by the level of funding available to Council. This ratio is also influenced by weather events affecting the community, with recovery funding often provided to assist with repairs and restoration following weather-related damage. Council is currently reviewing and enhancing its asset management plan, with a focus on prioritising renewal expenditure to maintain asset condition over the long term.
	Asset Consumption Ratio	Greater than 60%	63.79%	62.75%	The target has been achieved for both the current year end five year average. Council manages the consumption rate of assets appropriately.

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the five reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

**Pompuraaw Aboriginal Shire Council
Current Year Certificate of Accuracy
For the year ended 30 June 2025**

**Certificate of Accuracy
For the year ended 30 June 2025**

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.



**Mayor
Ralph Kendall Jnr**

Date: 2, 9, 25



**Chief Executive Officer
Janelle Menzies**

Date: 02/09/2025



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Pormpuraaw Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Pormpuraaw Aboriginal Shire Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Pormpuraaw Aboriginal Shire Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Pormpuraaw Aboriginal Shire Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, unaudited current-year financial sustainability statement - contextual ratios, and the unaudited long-term financial sustainability statement.



My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.



I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

A handwritten signature in blue ink, appearing to read "Sri Narasimhan", with a horizontal line extending to the right.

Sri Narasimhan
as delegate of the Auditor-General

4 September 2025

Queensland Audit Office
Brisbane

Pompuuraaw Aboriginal Shire Council
Unaudited Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2025

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue	N/A	3.48%	3.47%	Council is unable to generate revenue through rates as valuations are not issued for rateable land in Indigenous local government areas.
	Population Growth	N/A	-0.63%	-3.12%	N/A

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

**Pompuuraaw Aboriginal Shire Council
Unaudited Current Year Certificate of Accuracy - Contextual Ratios
For the year ended 30 June 2025**

**Certificate of Accuracy
For the year ended 30 June 2025**

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.



Mayor
Ralph Kendall Jnr

Date: 2.9.25



Chief Executive Officer
Janelle Menzies

Date: 02/09/2025

**Pormpuraaw Aboriginal Shire Council
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2025**

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035
Financial Capacity	Council-Controlled Revenue	N/A	3.48%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
	Population Growth	N/A	-0.63%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Asset Management	Asset Renewal Funding Ratio	N/A	N/A for long-term sustainability statement										
Operating Performance	Operating Surplus Ratio	N/A	36.15%	-5%	-6%	-9%	-10%	-9%	-8%	-7%	-7%	-6%	-5%
	Operating Cash Ratio	Greater than 0%	55.45%	19%	18%	19%	19%	20%	20%	21%	21%	22%	22%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement										
Asset Management	Asset Sustainability Ratio	Greater than 90%	39.17%	95.0%	68.0%	56.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%
	Asset Consumption Ratio	Greater than 60%	63.79%	60.0%	60.0%	59.0%	57.0%	54.0%	52.0%	50.0%	48.0%	46.0%	44.0%

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

**Pormpuraaw Aboriginal Shire Council
Long Term Certificate of Accuracy
For the year ended 30 June 2025**

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2025

This long-term financial sustainability statement: has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Mayor
Ralph Kendall Jnr

Date: 2, 9, 25



Chief Executive Officer
Janelle Menzies

Date: 02/09/2025

12.3 QAO EXTERNAL AUDIT CLOSING REPORT FOR 2024/25 FINANCIAL YEAR

Author: Tracey Graham (Executive Manager of Corporate Services)
Authorisers: Janelle Menzies, Chief Executive Officer
Attachments: 1. PASC QAO External Audit Closing Report 2025 - Final Issued
[12.3.1 - 12 pages]

EXECUTIVE SUMMARY

To provide Council with the QAO External Audit Closing Report for the 2024/25 Financial Year

RECOMMENDATION

That Council resolves to receive and note the QAO External Audit Closing Report for the 2024/25 financial year and to adopt the report as attached.

The QAO External Audit Closing Report for Council's 2024/25 financial year is attached and confirms that Council can expect an unmodified audit opinion on our audited financial statements with no significant misstatements identified.

This is another great result for Council, resulting in our thirteenth (13th) consecutive unmodified audit opinion.

The closing audit report has found the internal control environment reliable, and materiality thresholds were adjusted as required to reflect year-end balances.

Financial sustainability metrics indicate Council is managing its finances within its funding envelope, with positive operating surplus and strong cash ratios, although the asset sustainability ratio suggests potential underspending on asset renewals.

The key areas of audit focus included valuation of infrastructure assets, revenue recognition, related party transactions, 40-year leases, and procurement compliance, with no material issues reported.

Recommendations from QAO for all Council's to consider are implementing policies on ex-gratia payments, assessing climate risks, and reviewing asset consumption ratios.

The council's financial statement preparation maturity remains integrated, with strengths in valuation processes and reporting timeliness.

No significant difficulties, disagreements, or fraud were identified during the audit, and no changes to accounting policies occurred during the period. Outstanding audit matters are the completion of the annual audit reports for R2R & LRCI Programs as due by 31 October 2025.

REPORT ATTACHED



2025 CLOSING REPORT

Pormpuraaw Aboriginal Shire Council

1 September 2025



SENSITIVE

Ms. Janelle Menzies
Chief Executive Officer
Pormpuraaw Aboriginal Shire Council

Dear Ms. Menzies

2025 Closing report

We present our closing report for Pormpuraaw Aboriginal Shire Council for the financial year ended 30 June 2025. It includes the results of our audit, the status of audit issues, identified audit misstatements, and other matters.

Our audit was conducted in accordance with our external audit plan. We confirm that up to the date of this report, we have maintained our independence obligations in relation to our conduct of this audit.

Our closing report is not the Auditor-General's observation report that needs to be tabled in a council meeting as required under section 213 of the Local Government Regulation 2012.

Expected opinion

We expect to issue an unmodified opinion on the financial statements. Our audit opinion is subject to completion of our audit. We have included the key outstanding matters to be finalised below, and will provide an update on these matters at the audit committee meeting.

Control environment

In our interim report, we assessed that your internal control environment does support an audit strategy where we can rely upon your entity's controls. We have confirmed that there has been no change to our initial assessment.

Materiality \$276,259

Increase of \$50,259 to planning materiality.

Estimated final fees

\$73,075

(no travel costs are being passed onto Council in 2025 audit)

Outstanding matters

Item	Responsibility
Financial statements review – quality check over final version	Audit
Subsequent events update – review of transactions and events to date of signing	Management and Audit
Management representation letter – to be signed with the financial statements	Management
Financial report certification – signing of the financial statements by management	Management

QAO is keen to hear your views about the audit services we provide and will seek your feedback via an online survey. This survey will help us understand what is working well and where there are opportunities for us to improve our engagement with you.

Thank you for your time this year, it has been a pleasure to work with you. If you have any questions or would like to discuss this report, please contact me on 07 4722 9559 or Syed Mansoor on 07 4722 9598.

Yours sincerely

Donna Sinanian
Partner

Enc.

cc. Cr Ralph Kendall Jnr, Mayor
Mr Cam Charlton, Chair of the audit committee

Queensland Audit Office
Level 13, 53 Albert Street, Brisbane Qld 4000
PO Box 15396, City East Qld 4002

Phone 07 3149 6000
Email qao@qao.qld.gov.au
Web www.qao.qld.gov.au
 Queensland Audit Office (QAO)

SENSITIVE

2025 Closing report

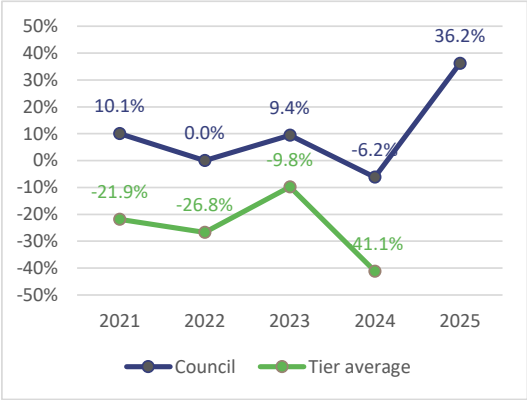
1. Financial sustainability assessment

Councils are required to report a variety of metrics under the Financial Management (Sustainability) Guideline 2024 (the [guideline](#)) issued by the Department of Local Government, Water and Volunteers (the department).

The department has also published a risk framework with the guideline; however, the risk framework does not assign an overall risk of financial sustainability. Accordingly, we have not assessed council's financial sustainability.

As required under the Local Government Regulation 2012, we have audited the accuracy of calculating these ratios in line with the guideline and will issue an audit opinion on the current year financial sustainability statements. Our audit opinion does not include 3 contextual ratios disclosed by council in the current year financial sustainability statements.

Ratio	Commentary
Operating surplus ratio –	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.



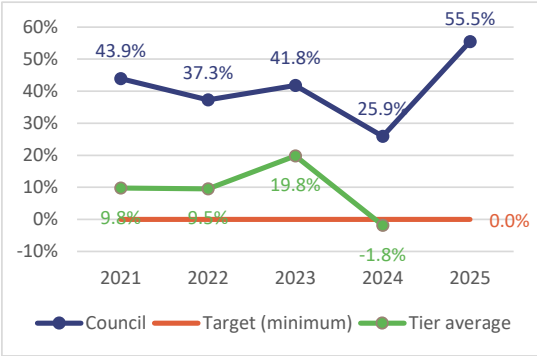
Council's 5 year average is

9.9%

An average operating surplus ratio above 0% is an indication that council is managing its finances within its existing funding envelope and generating surplus funds for capital funding or other purposes.

During the 2024 financial year the Commonwealth Government delayed the advance payment of the Financial Assistance Grants (FA grant) that result in Council generating a negative operating surplus. In the 2025 year, Council has received an advance payment for the 2026 year which has contributed to returning to a positive operating surplus at 30 June 2025.

Operating cash ratio –	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.
------------------------	--



Council's 5 year average is

40.9%

This is **greater** than the **0.0% target** for the tier, indicating that council is able to fund its capital expenditure operations.

A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, which suggests that council has the ability to self-fund its capital expenditure requirements.

SENSITIVE

2025 Closing report

Ratio	Commentary
Unrestricted cash expense cover ratio – The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.	

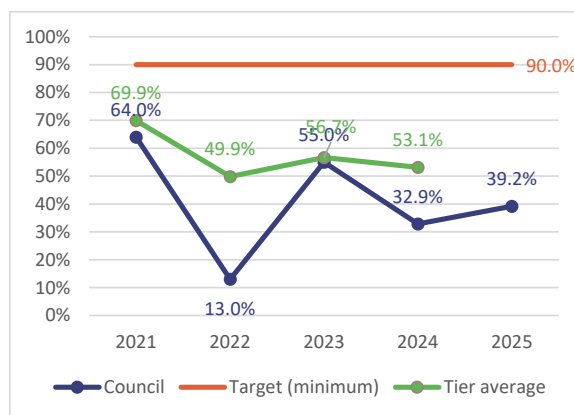
Council's unrestricted cash expense cover ratio at 30 June 2025 is

60.3 months

This is greater than the 4 months target for the tier, indicating that council has sufficient cash available to fund future planned and unplanned expenses.

A higher unrestricted cash expense cover ratio indicates that a council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery.

Asset sustainability ratio – The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

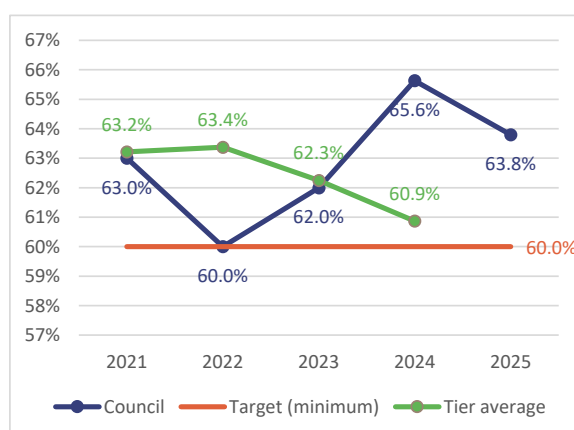


Council's 5 year average is

40.8%

This is **less** than the **90% target** for the tier, potentially indicating council are underspending on capital replacement of their assets.

Asset consumption ratio – The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.



Council's 5 year average is

66.6%

This is **greater** than the **60.0% target** for the tier, indicating council's assets are being consumed in line with their estimated useful lives.

SENSITIVE

2025 Closing report

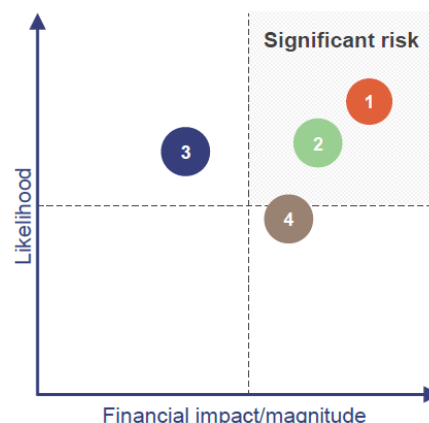
2. Audit conclusions

Areas of audit focus

In our external audit plan, we identified those items that we considered to present the greatest risk of material misstatement to the financial statements.

This chart displays our assessment of the inherent risks for the identified areas of audit focus,

Our overall conclusions on these areas of audit focus are outlined in the table below.



Risk	Description	Audit conclusion
1	Valuation of infrastructure assets - Property plant and equipment is the most material balance in the financial statements - Valuation involves significant estimates and judgements. Council does not plan to complete any comprehensive valuations for year ended 30 June 2025 and will be performing an indices assessment. - There is no market-based evidence of fair value due to the specialised nature of the assets (comparable items are rarely sold) - Infrastructure assets generally have long lives which require significant estimation - Separation between renewals and additions may not be clear and may affect reliability of sustainability ratio reporting - Management may have motivation to manipulate financial sustainability ratios as they are publicly included in sustainability statements - Recent flood events may lead to significant damage and additional repair costs, implicating the valuation of infrastructure assets.	Testing performed We assessed: - The appropriateness of valuation methodology, including the inputs and assumptions used in determining fair value - The adequacy of management's review of asset valuations, including the inputs, assumptions and estimates used by the valuers - The appropriateness of useful life assumptions used in the calculation of depreciation - The mathematical accuracy of the valuation models - The competency, objectivity, and qualification of management experts - Whether work-in-progress is ready for use at balance date and should be capitalised, valued, and depreciated - Consideration has also be given to Council's methodology for ensuring completeness of asset information, identification of asset renewals and additions, and associated financial statement disclosures. - We reviewed Council's position paper and application of fair value of infrastructure assets following significant weather events. Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.
2	Revenue recognition - Council receives a significant number of grants each year - These grants have several conditions attached and are complex to account for under AASB 15 and AASB 1058	Testing performed - Reviewed Council's classification of grants between recurrent and capital revenue - Assessed management's processes and controls to ensure revenue has been recognised in accordance with the accounting standards AASB 15 and AASB 1058

SENSITIVE

2025 Closing report

Risk	Description	Audit conclusion
	There may be incentive to manipulate the recognition between recurrent and capital grants to improve financial sustainability ratios	Tested a sample of grant programs and ensure their recognition is accurate based on grant/subsidy agreements and other correspondence Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.
3	Managing conflicts of interest and disclosure of related party transactions - Council is required to disclose related party relationships, transactions and outstanding balances, including commitments, in the annual financial statements - Council may not have established relevant systems and internal controls to effectively identify, capture and record related party transactions - Public interest in related party transactions of Councils.	Testing performed We have assessed Council's assessment and identification of related parties and the assessment of officers considered Key Management Personnel. We also: - Reviewed Council's systems and controls in place for the collection of the related party information to assess their reliability through system walkthrough - Reviewed controls in place to authorise and approve significant transactions and arrangements with related parties - Obtained Council assessment of those related party transactions which require disclosure and understand rationale for disclosing/not disclosing - Performed tests to search for unidentified, unrecorded related party transactions - Reviewed revised registers of interests and key management personnel declarations provided by the councillors. Results and conclusion Based on the results of the procedures performed, we have no matters to report in relation to our testing.
4	40-year leases - Specific accounting treatment required for reporting - Significant balance in the financial statements - Complex and subjective inputs to valuation calculations	Testing performed We have: - Reviewed the annual revaluation and assessed the assumptions and judgements that have been adopted in determining the fair value of the lease receivable - Reviewed all accounting entries surrounding lease receivables ensure calculated correctly - Reviewed documentation in relation to lease existence Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. We have no matters to report in relation to our testing.
5	Procurement and Contract Management - Large supplier base with decentralised purchasing - Council undertakes large projects where legislative requirements guide tendering and probity processes. - Increase in vendor fraud attacks across Queensland	Testing performed We have: - Reviewed significant transactions to ensure compliance with procurement policy and the Local Government Regulations - Performed test of details over procurement and contract management and assessed compliance with legislative requirements - Tested controls over vendor Masterfile changes testing to determine operating effectiveness - Reviewed contracts to ensure sufficient probity and

SENSITIVE

2025 Closing report

Risk	Description	Audit conclusion
		propriety considerations in awarding of them given legislative requirements guide tendering and probity processes Assessed the approval of expenditure in line with financial delegations Results and conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. We have no matters to report in relation to our testing.

Commonwealth certificates

Each year, we are required under the relevant legislation and Commonwealth Government funding arrangement to provide an audit opinion on the following grants:

Grant acquittal	Status of the audit
Roads to Recovery	As at the date of this report, have not completed our audit of the Roads to Recovery acquittal.
Local Roads and Community Infrastructure Program	As at the date of this report, we have not completed our audit of the LRCI acquittals for Phase 3.

Materiality

We reassessed our audit materiality thresholds based on your year-end financial statement balances, and these have changed since we communicated them in the external audit plan. We used these thresholds in finalising our audit and assessing misstatements.

Overall materiality	\$345,324 (per external audit plan \$282,000)
Performance materiality	\$276,259 (per external audit plan \$226,000)
Clearly trivial threshold	\$34,532 (per external audit plan \$28,000)
Specific – property, plant and equipment¹	\$8,252,000 (per external audit plan \$8,351,000)
Specific clearly trivial threshold¹	\$825,000 (per external audit plan \$835,100)

Note: ¹ Specific materiality is only applicable to the valuation assertion of property, plant and equipment and to the associated asset revaluation surplus balances.

Evaluation of quantitative misstatements

At the date of this report, we have not identified any quantitative misstatements that require correction within the financial statements.

Evaluation of disclosure misstatements

At the date of this report, we identified one misstatement in disclosures that required correction to the financial statements. This related to inclusion of annual leave and long service leave payments made on the departure of a former executive being included in the termination benefits amount when they only formed part of the contract, not termination.

SENSITIVE

2025 Closing report

3. Assessing internal controls and processes

We have developed assessment tools that help us better communicate with our clients about the strength of their internal controls, and the areas they can improve. These tools focus on common controls across government entities. Further information on our tools is in our fact sheets: www.qao.qld.gov.au/reports-resources/fact-sheets.

Financial statement preparation maturity assessment

In the 2023 financial year, management had self-assessed its financial statement process using the maturity model. Council had self-assessed its processes to be integrated.

This year, we have undertaken another review of council's financial statement process using an **enhanced and improved model** using a combination of inquiry, observation, and review of the internal processes.

The following table sets out the range and average scores for council's financial statement preparation process for each component for the 2025 financial year. We confirm that council's financial statements maturity levels have remained consistent with the last assessment undertaken in 2023 and have been determined to be Integrated.

Component	Developing	Established	Integrated	Optimised	Key
Quality month-end processes					
Early financial statement close process					 Average score
Skilled financial statement preparation and use of technology					 Minimum score
Resolution of financial reporting matters					 Maximum score

Key:  Ave. assessment  Range of assessments

What has changed in the 2025 financial statement maturity model?

We refreshed the financial statement maturity model (model) in 2024 to include more guidance, add additional questions, better reflect contemporary practices, and improved functionality.

The additional questions have allowed for a better assessment mechanism of council's financial statement maturity levels. In addition, the 2025 model now enables councils to determine their desired state of maturity and then to compare this to their actual maturity based on completing their self-assessment. Where there is a significant deviation between desired maturity and the maturity level based on completing the model, councils may want to take action to improve their processes.

We suggest that council undertake an exercise to determine their desired level of maturity in the 2026 financial year and compare it to the result above.

We published a blog on this matter, which can be obtained from [QAO's website](#)

We identified the following key strengths and opportunities to improve based on the 2025 assessment:

SENSITIVE

2025 Closing report

Key strengths	Improvement opportunities
• Good quality proforma financial statements with evidence of disclosures being tailored • Early correspondence with valuer to ensure a timely valuation response • Management challenging valuers in respect to methodology adopted • Clearly defined roles and responsibilities within the finance team and contractors • Early assessment of key accounting issues that impact financial statements • Timely month end financial reporting processes including preparation of reconciliations for most balances sheet areas	• Continued investment in training for financial services staff, including cross skilling within the team. • Consideration to a financial statement software package may be more appropriate especially when considering a change in financial reporting packages utilised as well. More sophisticated software may integrate directly with the finance system and allow for automated preparation of some notes.

Recommendations from QAO reports for all entities

In our reports to parliament, we may make recommendations to all entities across Queensland's public sector and local governments. The most recent recommendations for all entities from our financial audit reports to parliament are below.

All entities should self-assess whether these recommendations are relevant to them.

Where the recommendations are relevant, your entity should action and close them out through your established governance processes for QAO recommendations.

Local government 2024 (Report 13: 2024–25) – recommendations for all councils

www.qao.qld.gov.au/reports-resources/reports-parliament/local-government-2024

REC 1 Implement policies and procedures to ensure ex-gratia payments are appropriate and defensible, and the decisions made to make such payments are transparent.

Consider the appropriateness of using non-disclosure agreements when making such payments

We recommend that all councils implement policies and procedures that specify when ex-gratia payments (which an entity is not legally required to make under a contract or otherwise) are appropriate. The policies and procedures should outline:

- who is authorised to approve ex-gratia payments
- under what circumstances is it appropriate for such payments to be made
- documentation to support
 - the reason and nature of the payment
 - the amount, including supporting calculations
- when it is appropriate to enter into non-disclosure agreements in making such payments.

REC 2 Assess climate risks and add them to their risk registers

We recommend that councils assess climate risks and develop strategies to address them.

They should consider updating their strategic plans, risk registers, and long-term budgets to reflect the financial and operating impacts of these risks.

REC 3 Review the asset consumption ratio for water infrastructure assets and determine what action is required

We recommend all councils review the asset consumption ratio for their water infrastructure assets. Where the ratio is below 60 per cent, councils should assess the need for repairs/renewals to their water infrastructure assets that will reinstate these assets to a level that provides the appropriate level of service to their community.

SENSITIVE

2025 Closing report

Local government 2023 (Report 8: 2023–24) – recommendations for all councils

www.qao.qld.gov.au/reports-resources/reports-parliament/local-government-2023

REC 1	Implement processes to ensure policies and procedures are regularly reviewed and kept up to date Councils should regularly review and update their policies and procedures to ensure they are up to date and meet the needs of their operations. Each council should develop a work plan to ensure all policies are reviewed at least every 3 years or when there are significant changes to the council's structure.
REC 2	Provide an onboarding program for all elected councillors and mayors following the March 2024 elections Councils should educate all elected councillors and mayors on matters that are specific to their council, including unique challenges of their council and its strategic objectives and operations. This will ensure there is a smooth transition to the new council. It should also reinforce their understanding of their responsibilities and encourage mayors and councillors to work effectively together and with council staff.
REC 3	Annually review the registration status of employees undertaking engineering services Review the registration status of employees undertaking engineering services to make sure they are complying with the <i>Professional Engineers Act 2002</i> . Councils should do this on an annual basis.

4. Other required information

We are required to report certain matters to those charged with governance. The table below provides a summary of the matters we usually communicate at the end of our audit.

Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full cooperation from management and had no unresolved disagreements over the application of accounting principles and the scope of our audit.
Significant difficulties	We did not encounter any significant difficulties.
Compliance with laws and regulations	We did not identify any instances of non-compliance with laws and regulations having a material effect on the financial report.
Matters significant to related parties	We did not identify any significant matters relating to related parties during the audit.
Changes to accounting policies	We confirm there were no significant changes to accounting policies during the period.
Accounting for estimates and judgements	We have identified two key accounting estimates for Pormpuraaw Aboriginal Shire Council which relates to the significant judgements and estimates for Valuation of Property, Plant and Equipment and Provision for Restoration. Based on our audit procedures, we note the following regarding judgement and estimates: • There have been no significant changes in how management has performed its estimation and assessed any associated uncertainties compared to prior year. • No management experts have been required to be used in determining the estimates. We did not engage an auditor's experts. • We did not identify any indicators of management bias. • We did not encounter any difficulties in obtaining sufficient audit evidence to support management's estimates and judgements. • Accounting policies in place appropriately reflect the accounting treatment of relevant estimates. • The methodology adopted in determining the estimates are materially in accordance with accounting standards

SENSITIVE

2025 Closing report

Matters for QAO to consider	How these were addressed
Other matters significant to the oversight of the financial reporting process	We did not identify any significant matters relating to the financial reporting process during the audit.
Fraud and illegal acts	We enquired of management regarding: - knowledge of any fraud or suspected or alleged fraud affecting the entity involving management, employees who have significant roles in internal control, or others where fraud could have a material effect on the financial report - knowledge of any allegations of fraud, or suspected fraud, affecting the financial information. In addition to the above enquiries, we have also undertaken certain testing that we had detailed in our external audit plan and we are not aware of any fraud or illegal acts during our audit other than those communicated to us by the management.
Other information in the entity's annual report	We have not yet performed audit procedures to verify the other information in the entity's annual report as required by Australian Auditing Standard ASA 720 <i>The Auditor's Responsibilities Relating to Other Information</i> . Our review will examine whether financial and non-financial information in the annual report are consistent with the financial report.

5. Next year planning considerations

We identified the following matters during the current year audit for consideration in planning next year's audit.

Climate-related financial disclosures

Results of readiness assessments	Potential effect on your reporting obligations	Potential effect on your audit
As a non-mandatory reporting entity, your entity does not need to prepare climate-related financial disclosures in compliance with AASB S2 <i>Climate-related Disclosures</i> and have this audited under the ASSA 5010 timetable. Queensland Treasury has communicated to us that it does not intend to include your entity within its whole-of-government reporting framework. The department of local government is considering a sector-wide response. We encourage local governments to engage with the department of local government prior to devoting time and resources to determining their approach to reporting.	At this point there is no effect on your mandatory reporting obligations for 2026 or future years. Your entity may choose to voluntarily report against AASB S2. As part of your decision making, you should also consider who your report users are, and what their information needs are. We strongly encourage you to engage with us prior to making this decision. Planning to develop a valuable report is a significant commitment.	We have commenced our engagements for clients who are preparing mandatory reports now. Our experience is that engagement at least 18 months out from the first reporting date allows us to develop a shared understanding of the roles and responsibilities, and assess your readiness for reporting. If you chose to prepare a voluntary S2 compliant report, we would recommend that you allow a similar amount of time.



qao.qld.gov.au/reports-resources/reports-parliament



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13 EXECUTIVE MANAGER OF OPERATIONS REPORTS

Nil

14 EXECUTIVE MANAGER OF COMMUNITY SERVICES REPORTS

Nil

15 TENDERS & QUOTATIONS

15.1 DURACK CIVIL TENDER VARIATION

Author: {authors-names-with-position}

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments:

1. C N 202501 - Variation 1 Report - IFC Adjustments [15.1.1 - 4 pages]
2. C N 202501 Valuation Variation 1 - IFC Adjustments [15.1.2 - 2 pages]
3. Variation 1 CN202501 IFC Adjustments [15.1.3 - 1 page]
4. C N 202501 Valuation Variation 2 - Supply & Delivery Poly Pipe [15.1.4 - 1 page]
5. C N 202501 - Variation 2 Report - Supply & Delivery Poly Pipe [15.1.5 - 2 pages]
6. Variation 2 CN202501 Supply Delivery Poly Pipe [15.1.6 - 1 page]
7. C N 202501 - Variation 3 Report - Additional Temp Runway Costs [15.1.7 - 3 pages]
8. C N 202501 Valuation Variation 3 - Additional Temp Runway Costs [15.1.8 - 1 page]
9. Variation 3 CN202501 Additional Temp Runway Costs [15.1.9 - 1 page]
10. C N 202501 - Variation 4 Report - Electrical Design, Supply and Install [15.1.10 - 3 pages]
11. C N 202501 Valuation Variation 4 - Electrical Design, Supply and Install [15.1.11 - 1 page]
12. Variation 4 CN202501 Electrical Design Supply and Install [15.1.12 - 1 page]

KEY OUTCOME

Strategic Priority: {custom-field-strategic-priority}

Objective: {custom-field-objective}

EXECUTIVE SUMMARY

To advise Council of Contract Variations for the Durack Civil Pty Ltd Contract for the Pomppuraaw Airstrip Upgrade.

RECOMMENDATION

That Council resolve to:-

1. Accept the variations No 1, 2 3 & 4 to the Durack Civil Pty Ltd and the new contract value of \$113,508,179.
2. Delegate to the Chief executive office any further values up to 10% of the new contact value.

BACKGROUND

On 6 June 2025 Council award the Aerodrome Airport Upgrade Tender and delegated to the Chief Executive Officer to negotiate, finalise and entered into a contract with Durack Civil Pty Ltd to undertake the Aerodrome Upgrade and a letter was issued for the commencement of early works amounting to \$5,440,877.06

On 18 August the contract to Durack Civil Pty Ltd was negotiated and signed by the Chief Executive Officer for \$11,478,859.10 ex GST which also included the early works contract.

On 29 August 2025 Durack Civil Pty Ltd issued variation No 1 for IFC Design Scope amounting to \$1,586,919.90 ex GST for the following reasons: -

- Changes to topsoil Quantities
- Changes Runway Cut and Fill
- Changes to Batters Full and Apron Re-Design
- Pavement Volumes
- Surface Sealing
- Line Marking

On 10 September 2025 Durack Civil Pty Ltd issued variation No 2 for the Supply & Delivery of Poly Water Pipe amounting to \$11,978.78 ex GST

On 10 September 2025 Durack Civil Pty Ltd issued variation No 3 for additional costs associated with the establishment and maintenance of temporary runway, including the wet hire of a water cart amounting to \$350,000 ex GST.

On 22 September 2025 Durack Civil Pty Ltd issued variation No 4 for the Electrical design and upgrades that are critical to the functionality of the runway amounting to \$92,400.00 ex GST

New Contract costs equal \$13,508,179.00 ex GST

The above variations are necessary to complete the project. Due to a change of scope of works mainly attributed to the requirement of building the temporary and the short timeframe of the contract these amounts were not finalised when the initial contract was signed.

Total funding received by Queensland Reconstruction Authority for the project is \$13,917,375 ex GST.

CONSULTATIONS (Internal/External)

Orion Project Consulting

INTERESTED PARTIES

Orion Project Consulting

LEGISLATION / LEGAL IMPLICATIONS

N/A

POLICY IMPLICATIONS

N/A

FINANCIAL AND RESOURCE IMPLICATIONS

Increased value of the contract but will within the Funding available from Queensland Reconstruction Authority.

ASSET MANAGEMENT IMPLICATIONS

Renewal of airstrip asset.

RISK MANAGEMENT IMPLICATIONS

Risk Name & Description <i>What could happen and why?</i>	Current Controls <i>Are there current controls for the risk</i>	Impacts <i>Impact if the risk eventuates</i>	Risk Assessment			Risk Treatment <i>Depending on risk rating – additional controls / mitigation strategy to be implemented (to reduce risk rating)</i>
			Likelihood	Consequence	Risk Rating	
			Refer to risk calculator provided above for measures			
Example: <i>Insufficient funding</i>	<i>None</i>	<i>Delays to purchasing</i>	<i>C Possible</i>	<i>4 Major</i>	<i>High</i>	<i>Ensure funding approvals obtained at start of project</i>
Value of Contract to exceed funding available from Queensland Reconstructi on Authority	Monitor Budget	Council would have to fund any funding blowout	<i>C Possible</i>	<i>3 Moderate</i>	<i>Medium</i>	Project Manager monitor works and budte

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

1. Recognition and equality before the law;
2. Right to life;
13. Cultural rights—generally;
14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;

- | | |
|---|---|
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person; |
| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



VARIATION REPORT

APPROVAL FORM

PROJECT DETAILS			
Project Reference		Variation Numbers	VAR01
Contract Number	CN202501	Date Assessed	29/08/25
Project Description	PASC Aerodrome Upgrade		
Principal Contractor	Durack Civil		
VARIATION DESCRIPTION/COMMENTS			
IFC Design Scope Changes - Background and Procurement Context This variation arises from scope changes between the preliminary tender documentation and the final Issued for Construction (IFC) design. At the time of tender, Council elected to proceed under an accelerated procurement program in order to complete the procurement process and mobilise the successful contractor prior to release of the IFC package. This strategy meant contractors priced against the preliminary bill of quantities (BoQ) rather than final IFC drawings. Key Drivers of Variation 1. Topsoil Strip Quantities – Updated IFC modelling generated a modest uplift in stripping volumes beyond tender allowances. While minor in cost terms, this reflects more accurate quantification of environmental and rehabilitation requirements. 2. Runway Cut and Fill – The IFC design identified an increase in cut volumes offset in part by reduced fill requirements. This altered earthworks balance drives higher haulage and compaction needs, typical of the refinement that occurs when preliminary designs are converted into construction-ready documentation. 3. Batters Fill and Apron Redesign (Major Driver)– The most significant change relates to batter and apron geometry. The tender design assumed a typical 2% crossfall within the runway formation. The IFC drawings revised this to flatter gradients of 2.5% and 5% extending beyond the runway footprint, widening batter profiles substantially. Although appearing numerically steeper, these gradients produce a shallower slope relative to the ground surface, which significantly increases fill volumes and compaction requirements. Importantly, this change arose directly from compliance with ICAO Annex 14 and CASA MOS 139 (Aerodromes), which require that adjoining graded areas be designed to: • provide stable surfaces for safe aircraft manoeuvring, • ensure effective drainage and erosion control, and • accommodate aircraft excursions or emergency landings in contingency situations. The redesign ensures the apron and adjoining graded zones can safely function as a contingency landing surface, thereby materially improving the safety and resilience of the aerodrome. This is a compliance-driven scope addition, not a remeasurement exercise.			



VARIATION REPORT

APPROVAL FORM

4. Pavement Volumes, Inclusion of Apron (Major Driver) – The IFC design also introduced an aircraft apron not included at tender stage. This addition requires new pavement layers including subbase, cement-treated base and stabilisation works. The apron accounts for a significant portion of the variation and reflects a genuine expansion of scope.
5. Surface Sealing– Seal quantities have increased due to the larger pavement footprint. Expanded primer seal and aggregate applications are required, particularly the apron.
6. Line Marking – The IFC set introduced detailed line marking consistent with CASA/ICAO standards. The negotiated solution – a 20% uplift to the lump sum allowance – was efficient and commercially reasonable.

Commercial and Contractual Assessment

- Procurement Haste: Proceeding to market without IFC documentation was necessary to maintain program milestones. However, it created an inherent exposure to post-award scope adjustments.
- Contractual Entitlement: Under AS4000, variations are valid where the Principal alters the scope of work. The apron inclusion and batter redesign clearly qualify as design-originated scope changes.
- Value for Money: Unit rates applied are consistent with tender pricing and benchmarked as commercially reasonable. The increase in quantities reflects actual scope required, not inefficiency.
- Risk Mitigation: Deferring or disputing this variation risks contractor claims, delays to program milestones, and non-compliance with aviation design standards.

Full breakdown has been provided below:

Item	Description	UOM	Qty	Rate	Total
MRS04 Nov 20 General Earthworks					
32003	Stripping of topsoil	m³	- 548.60	\$ 14.04	-\$7,703.44
32101	Excavation, all materials (TOTAL CUT)	m³	1,301.00	\$ 30.58	\$39,785.32
32401	Backfill with earth backfill material (CUT TO FILL)	m³	5,568.00	\$ 51.00	\$283,949.07
32401	Backfill with earth backfill material (RUNWAY GRADED STRIP)	m³	17,657.75	\$ 69.32	\$1,224,037.67
32401	Backfill with earth backfill material : AIRFIELD GENERAL (EXCL. RUNWAY + RUNWAY GRADED STRIP)	m³	- 7,015.75	\$ 69.32	-\$486,332.76



VARIATION REPORT

APPROVAL FORM

MRS05 Nov 20 Unbound Pavements				
40005	Supply all Plant, material and labour required to treat and condition the existing seal and unbound pavement to form new sub-base, [Specification, Existing Pavement to be ripped and milled into the new pavement], solid measure	m³	662.41	\$ 505.89 \$335,108.45
40004	Supply all Plant, Material and Labour required to Construct Unbound pavement, [Specification, TMR Type 2.3, in accordance with MRTS 05, with a minimum 4 day soaked CBR=60%. Cement Treated with a of 3% cement (by weight) or until a UCS of 1.5MPa (min) is achieved], solid measure	m³	93.11	\$ 1,052.19 \$97,964.26
40215	Supply of stabilising agent [GP Cement, Base Course , Airstrip] [Provisional Sum]	Tonne	427.56	\$ 29.26 \$12,509.10
MRS11 Jul 19 Sprayed Bituminous Treatments (Excluding Emulsion)				
40721	Spraying bituminous material, treatment type [PRIME], binder [AMCO], spray rate [0.8 L/m2]	litre	2,120.50	\$ 7.12 \$15,100.27
40721	Spraying bituminous material, treatment type [D/D = Double/Double], binder [S20E], spray rate [2.7875 L/m2], [1ST COAT]	litre	- 4,325.64	\$ 4.13 -\$17,867.45
40721	Spraying bituminous material, treatment type [D/D = Double/Double], binder [S20E], spray rate [2.0625 L/m2], [2ND COAT]	litre	- 2,867.79	\$ 4.21 -\$12,077.11
40721	Spraying bituminous material, treatment type [SEAL COAT], binder [Residual Bitumen in Cationic Rapid Setting Bitumen Emulsion - Or approved alternative Proprietary Seal Coat], spray rate [0.35 L/m2], [SEAL COAT]	litre	927.72	\$ 6.64 \$6,156.00
40723	Spreading cover aggregate [14 mm], [85 m2/m3], including supply of cover aggregate, [1ST COAT]	m³	31.18	\$ 875.72 \$27,308.41
40723	Spreading cover aggregate [10 mm], [120 m2/m3], including supply of cover aggregate, [2ND COAT]	m³	22.09	\$ 1,006.43 \$22,230.49
40723	Spreading Seal Coat [Fine grained sand mm], [200 m2/m3], including supply of materials, [SEAL COAT]	m³	13.25	\$ 1,289.72 \$17,092.85
MRS45 Nov 20 Road Surface Delineation				
90101	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Centreline	lumpsum	0.20	\$ 44,200.00 \$8,840.00
90501	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Temporary Thresholds	Each	0.40	\$ 2,762.50 \$1,105.00
90502	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway Thresholds (Permanent)	Each	0.40	\$ 2,762.50 \$1,105.00
90503	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway Alignment Numbering	Each	0.40	\$ 2,762.50 \$1,105.00
90106	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Taxi Guidelines	lumpsum	0.20	\$ 5,525.00 \$1,105.00
90107	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Apron/ Taxiway Stop line	lumpsum	0.20	\$ 5,525.00 \$1,105.00
90108	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway End Marking	lumpsum	0.20	\$ 5,525.00 \$1,105.00
90108	Supply all plant material and labour required to undertake all other line-marking in accordance with project Drawings for : Other	lumpsum	0.20	\$ 5,525.00 \$1,105.00
90109	Removal of Existing linemarking to be undertaken in accordance with the project drawings. (Stop line in Taxiway/ Apron) using Abrasive blasting or approved equivalent.	lumpsum	0.20	\$ 5,525.00 \$1,105.00
			TOTAL	\$1,574,941.12

RECOMMENDATION

Recommend the variation for the total amount of \$1,574,941.12 (excl. GST) be approved as it allows the Contractor to construct the airstrip to the IFC design, ensuring the best outcome for Council. The additional amount is within the QRA assigned budget.



VARIATION REPORT

APPROVAL FORM

CONTRACT SUMMARY

Original Contract Sum (Excl. GST)	\$11,478,859.10
Previously Approved Variations (Excl. GST)	\$NIL
This Variation Order (Excl. GST)	\$1,574,941.12
Total Variations including This Variation (Excl. GST)	\$1,574,941.12
Revised Contract Sum including This Variation Order (Excl. GST)	\$13,053,800.22

REQUESTING OFFICER

Project Manager		Project Director	
Name	Ross Field	Name	Keiran Mau
Signature		Signature	
Date	01/09/25	Date	01/09/25

Does the variation require sign-off from the CEO as per Council's Procurement Policy? Yes ☒ No ☐

EXECUTIVE APPROVAL

Approved ☐ Not Approved ☐

Chief Executive Officer (CEO)

Name	
Signature	
Date	

Valuation of Variation



1/09/25

Durack Civil Pty Ltd
PO Box 517
Tugan, QLD, 4224

Dear Brendon Worland,

Contract Number CN202501
Project Name PASC Aerodrome Upgrade

Re: Valuation of Variation No 1 – Clause 36.1

I refer to our correspondence dated 27 August 2025, agreeing to the quantity adjustments from the tendered design to the Issue For Construction design.

I have valued the variation in accordance with Clause 36.1 of the General Conditions of Contract, as \$1,574,941.12 (GST exclusive).

This variation is set out below.

Item	Description	UOM	Qty	Rate	Total
MRS04 Nov 20 General Earthworks					
32003	Stripping of topsoil	m³	- 548.60	\$ 14.04	-\$7,703.44
32101	Excavation, all materials (TOTAL CUT)	m³	1,301.00	\$ 30.58	\$39,785.32
32401	Backfill with earth backfill material (CUT TO FILL)	m³	5,568.00	\$ 51.00	\$283,949.07
32401	Backfill with earth backfill material (RUNWAY GRADED STRIP)	m³	17,657.75	\$ 69.32	\$1,224,037.67
32401	Backfill with earth backfill material : AIRFIELD GENERAL (EXCL. RUNWAY + RUNWAY GRADED STRIP)	m³	- 7,015.75	\$ 69.32	-\$486,332.76
MRS05 Nov 20 Unbound Pavements					
40005	Supply all Plant, material and labour required to treat and condition the existing seal and unbound pavement to form new sub-base, [Specification, Existing Pavement to be ripped and milled into the new pavement], solid measure	m³	662.41	\$ 505.89	\$335,108.45
40004	Supply all Plant, Material and Labour required to Construct Unbound pavement, [Specification, TMR Type 2.3, in accordance with MRTS 05, with a minimum 4 day soaked CBR=60%. Cement Treated with a of 3% cement (by weight) or until a UCS of 1.5MPa (min) is achieved], solid measure	m³	93.11	\$ 1,052.19	\$97,964.26
40215	Supply of stabilising agent [GP Cement, Base Course , Airstrip] [Provisional Sum]	Tonne	427.56	\$ 29.26	\$12,509.10

Valuation of Variation



MRS11 Jul 19 Sprayed Bituminous Treatments (Excluding Emulsion)					
40721	Spraying bituminous material, treatment type [PRIME], binder [AMCO], spray rate [0.8 L/m2]	litre	2,120.50	\$ 7.12	\$15,100.27
40721	Spraying bituminous material, treatment type [D/D = Double/Double], binder [S20E], spray rate [2.7875 L/m2], [1ST COAT]	litre	- 4,325.64	\$ 4.13	-\$17,867.45
40721	Spraying bituminous material, treatment type [D/D = Double/Double], binder [S20E], spray rate [2.0625 L/m2], [2ND COAT]	litre	- 2,867.79	\$ 4.21	-\$12,077.11
40721	Spraying bituminous material, treatment type [SEAL COAT], binder [Residual Bitumen in Cationic Rapid Setting Bitumen Emulsion - Or approved alternative Proprietary Seal Coat], spray rate [0.35 L/m2], [SEAL COAT]	litre	927.72	\$ 6.64	\$6,156.00
40723	Spreading cover aggregate [14 mm], [85 m2/m3], including supply of cover aggregate, [1ST COAT]	m³	31.18	\$ 875.72	\$27,308.41
40723	Spreading cover aggregate [10 mm], [120 m2/m3], including supply of cover aggregate, [2ND COAT]	m³	22.09	\$ 1,006.43	\$22,230.49
40723	Spreading Seal Coat [Fine grained sand mm], [200 m2/m3], including supply of materials, [SEAL COAT]	m³	13.25	\$ 1,289.72	\$17,092.85
MRS45 Nov 20 Road Surface Delineation					
90101	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Centreline	lumpsum	0.20	\$ 44,200.00	\$8,840.00
90501	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Temporary Thresholds	Each	0.40	\$ 2,762.50	\$1,105.00
90502	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway Thresholds (Permanent)	Each	0.40	\$ 2,762.50	\$1,105.00
90503	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway Alignment Numbering	Each	0.40	\$ 2,762.50	\$1,105.00
90106	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Taxi Guidelines	lumpsum	0.20	\$ 5,525.00	\$1,105.00
90107	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Apron/ Taxiway Stop line	lumpsum	0.20	\$ 5,525.00	\$1,105.00
90108	Supply all plant material and labour required to undertake line-marking in accordance with project Drawings for : Runway End Marking	lumpsum	0.20	\$ 5,525.00	\$1,105.00
90108	Supply all plant material and labour required to undertake all other line-marking in accordance with project Drawings for : Other	lumpsum	0.20	\$ 5,525.00	\$1,105.00
90109	Removal of Existing linemarking to be undertaken in accordance with the project drawings. (Stop line in Taxiway/ Apron) using Abrasive blasting or approved equivalent.	lumpsum	0.20	\$ 5,525.00	\$1,105.00
TOTAL					\$1,574,941.12

Yours sincerely

Keiran Mau
Superintendent



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A 24 Thinraathin St, Pormpuraaw QLD 4892
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W www.pormpuraaw.qld.gov.au

ABN: 34 103 787 081

2/9/2025

Brendon Worland

Durack Civil Pty Ltd

PO Box 517

TUGAN, QLD, 4224

Email: brendon@durackcivil.com.au

PASC Aerodrome Upgrade

CONTRACT NO. CN202501

RE: Direction to Vary the Work – Clause 36 General Conditions of Contract

We refer to previous discussion between yourself and Orion Project Consulting (27th August 2025).

We inform you that quantity adjustments have been agreed from the tendered design to the Issue For Construction design. A summary of these quantities and the respective value of this variation is described in CN202501 Valuation Variation 1 – IFC Adjustments.

In accordance with Clause 36 Variations, of the General Conditions of Contract, you are directed to vary the work performed under the Contract in accordance with the adjustments above.

Please contact Keiran Mau on 0423 458 633 if you have any questions or concerns.

Yours sincerely,

Janelle Menzies
Chief Executive Officer
Pormpuraaw Aboriginal Shire Council

Valuation of Variation



10/09/25

Durack Civil Pty Ltd
PO Box 517
Tugan, QLD, 4224

Dear Brendon Worland,

Contract Number CN202501
Project Name PASC Aerodrome Upgrade

Re: Valuation of Variation No 2 – Clause 36.1

I refer to our correspondence dated 29 August 2025, agreeing to the costs associated with the supply & delivery of poly water pipe.

I have valued the variation in accordance with Clause 36.1 of the General Conditions of Contract, as \$11,978.78 (GST exclusive).

This variation is set out below.

Item	Description	UOM	Qty	Rate	Total
MISCELLANEOUS					
94406	Supply & Delivery of Poly Water Pipe	lumpsum	1.00	\$ 11,978.78	\$11,978.78
TOTAL					\$11,978.78

Yours sincerely

A handwritten signature in black ink, appearing to read 'Keiran Mau'.

Keiran Mau
Superintendent



VARIATION REPORT

APPROVAL FORM

PROJECT DETAILS

Project Reference		Variation Numbers	VAR02
Contract Number	CN202501	Date Assessed	9/09/25
Project Description	PASC Aerodrome Upgrade		
Principal Contractor	Durack Civil		

VARIATION DESCRIPTION/COMMENTS

Variation Overview

This variation relates to the supply and delivery of poly water pipe materials required to support the Beach Road water pipe relocation works. The Contractor was given site direction to complete these works and has provided a supporting supplier invoices to substantiate the associated costs.

The claim is limited to the direct costs of supply and delivery of the poly water pipe materials only. The Contractor has not claimed labour and installation costs associated with the works.

Full breakdown has been provided below:

Item	Description	UOM	Qty	Rate	Total
MISCELLANEOUS					
94406	Supply & Delivery of Poly Water Pipe	lumpsum	1.00	\$ 11,978.78	\$11,978.78
TOTAL					\$11,978.78

RECOMMENDATION

Recommend the variation for the total amount of \$11,978.78 (excl. GST) be approved as the Contractor was directed on site to complete the works, as the water pipe relocation was required to continue with critical construction activities. The additional amount is within the QRA assigned budget.

CONTRACT SUMMARY

Original Contract Sum (Excl. GST)	\$11,478,859.10
Previously Approved Variations (Excl. GST)	\$1,574,941.12



VARIATION REPORT

APPROVAL FORM

This Variation Order (Excl. GST)		\$11,978.78	
Total Variations including This Variation (Excl. GST)		\$1,586,919.90	
Revised Contract Sum including This Variation Order (Excl. GST)		\$13,065,779.00	
REQUESTING OFFICER			
Project Manager		Project Director	
Name	Ross Field	Name	Keiran Mau
Signature		Signature	
Date	10/09/25	Date	10/09/25
Does the variation require sign-off from the CEO as per Council's Procurement Policy? Yes ☒ No ☐			
EXECUTIVE APPROVAL			
Approved ☐ Not Approved ☐			
Chief Executive Officer (CEO)			
Name			
Signature			
Date			



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10/9/2025

Brendon Worland

Durack Civil Pty Ltd

PO Box 517

TUGAN, QLD, 4224

Email: brendon@durackcivil.com.au

PASC Aerodrome Upgrade

CONTRACT NO. CN202501

RE: Direction to Vary the Work – Clause 36 General Conditions of Contract

We refer to previous discussion between yourself and Orion Project Consulting (29th August 2025).

We inform you that we are in agreeance of costs to be paid for the supply and delivery of poly pipe. A summary of these quantities and the respective value of this variation is described in CN202501 Valuation Variation 2 – Supply & Delivery Poly Pipe.

In accordance with Clause 36 Variations, of the General Conditions of Contract, you are directed to vary the work performed under the Contract in accordance with the adjustments above.

Please contact Keiran Mau on 0423 458 633 if you have any questions or concerns.

Yours sincerely,

Janelle Menzies
Chief Executive Officer
Pormpuraaw Aboriginal Shire Council



VARIATION REPORT

APPROVAL FORM

PROJECT DETAILS															
Project Reference		Variation Numbers	VAR03												
Contract Number	CN202501	Date Assessed	10/09/25												
Project Description	PASC Aerodrome Upgrade														
Principal Contractor	Durack Civil														
VARIATION DESCRIPTION/COMMENTS															
Variation Overview This variation relates to the agreed additional costs associated with the establishment and maintenance of the temporary runway, including the wet hire of a water cart. The water cart is required to support ongoing maintenance and dust suppression of the temporary runway. A provisional sum has been included to cover the current agreed costs and to provide an allowance for potential additional costs that may arise. Provisional sums operate as an agreed budget allocation, where reimbursement is made for actual costs incurred, subject to supporting evidence (e.g. invoices or records). Any drawdown from the provisional sum requires agreement between the parties prior to payment. This ensures flexibility in addressing necessary works while maintaining cost control. It has been agreed with the Contractor that the costs associated with the temporary runway will be the direct costs +10%. As part of the original lump sum, item 94405 allowed for \$300,000 for the temporary runway, current agreed costs have exceeded this. \$150,000 has been added to cover the additional costs and any potential further costs that may be required to. Summary of current agreed costs associated with the temporary runway. <table border="1"> <thead> <tr> <th>Description</th> <th>Cost</th> </tr> </thead> <tbody> <tr> <td>Material Supply Including Transport - Total Cost</td> <td>\$ 171,523.49</td> </tr> <tr> <td>Plant & Labour</td> <td>\$ 125,086.87</td> </tr> <tr> <td>Runway Facilities Hire Items up to 31/10/25</td> <td>\$ 75,139.85</td> </tr> <tr> <td>Total Cost excluding mark up</td> <td>\$ 371,750.21</td> </tr> <tr> <td>Total Including 10% Mark-up</td> <td>\$ 408,925.23</td> </tr> </tbody> </table> The provisional sum for the wet hire of the water cart was based on \$2,852/day for the duration of the project.				Description	Cost	Material Supply Including Transport - Total Cost	\$ 171,523.49	Plant & Labour	\$ 125,086.87	Runway Facilities Hire Items up to 31/10/25	\$ 75,139.85	Total Cost excluding mark up	\$ 371,750.21	Total Including 10% Mark-up	\$ 408,925.23
Description	Cost														
Material Supply Including Transport - Total Cost	\$ 171,523.49														
Plant & Labour	\$ 125,086.87														
Runway Facilities Hire Items up to 31/10/25	\$ 75,139.85														
Total Cost excluding mark up	\$ 371,750.21														
Total Including 10% Mark-up	\$ 408,925.23														



VARIATION REPORT

APPROVAL FORM

Full breakdown has been provided below:

Item	Description	UOM	Qty	Rate	Total
MISCELLANEOUS					
94405	Provisional Sum - Temporary Runway	Item	1.00	\$ 150,000.00	\$150,000.00
94407	Provisional Sum - Wet Hire Water Cart (Temporary Runway)	Item	1.00	\$ 200,000.00	\$200,000.00
TOTAL					\$350,000.00

RECOMMENDATION

Recommend the variation for the total amount of \$350,000.00 (Provisional Sum) (excl. GST) be approved as the Contractor has proceeded with works under the discussed arrangement. The additional amount is within the QRA assigned budget.

CONTRACT SUMMARY

Original Contract Sum (Excl. GST)	\$11,478,859.10
Previously Approved Variations (Excl. GST)	\$1,586,919.90
This Variation Order (Excl. GST)	\$350,000.00
Total Variations including This Variation (Excl. GST)	\$1,936,919.90
Revised Contract Sum including This Variation Order (Excl. GST)	\$13,415,779.00

REQUESTING OFFICER

Project Manager		Project Director	
Name	Ross Field	Name	Keiran Mau
Signature		Signature	
Date	11/09/25	Date	11/09/25

Does the variation require sign-off from the CEO as per Council's Procurement Policy? Yes ☒ No ☐



VARIATION REPORT

APPROVAL FORM

EXECUTIVE APPROVAL	
Approved ☐ Not Approved ☐	
Chief Executive Officer (CEO)	
Name	
Signature	
Date	

Valuation of Variation



11/09/25

Durack Civil Pty Ltd
PO Box 517
Tugan, QLD, 4224

Dear Brendon Worland,

Contract Number CN202501
Project Name PASC Aerodrome Upgrade

Re: Valuation of Variation No 3 – Clause 36.1

I refer to our correspondence dated 29 August 2025, agreeing to the additional costs for the temporary runway and the cost for the wet hire of a water cart. The provisional sum is to allow for current agreed costs and contingency for any additional costs agreed between the parties.

I have valued the variation in accordance with Clause 36.1 of the General Conditions of Contract, as \$350,000.00 (Provisional Sum) (GST exclusive).

This variation is set out below.

Item	Description	UOM	Qty	Rate	Total
MISCELLANEOUS					
94405	Provisional Sum -Temporary Runway	Item	1.00	\$ 150,000.00	\$150,000.00
94407	Provisional Sum - Wet Hire Water Cart (Temporary Runway)	Item	1.00	\$ 200,000.00	\$200,000.00
TOTAL					\$350,000.00

Yours sincerely

A handwritten signature in black ink, appearing to read 'Keiran Mau'.

Keiran Mau
Superintendent



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W www.pormpuraaw.qld.gov.au

ABN: 34 103 787 081

12/9/2025

Brendon Worland

Durack Civil Pty Ltd

PO Box 517

TUGAN, QLD, 4224

Email: brendon@durackcivil.com.au

PASC Aerodrome Upgrade

CONTRACT NO. CN202501

RE: Direction to Vary the Work – Clause 36 General Conditions of Contract

We refer to previous discussion between yourself and Orion Project Consulting (29th August 2025).

We inform you that we are in agreeance of costs to be paid for the temporary runway and the wet hire of a water cart. A summary of the provisional sum and the respective value of this variation is described in CN202501 Valuation Variation 3 – Additional Temp Runway Costs.

In accordance with Clause 36 Variations, of the General Conditions of Contract, you are directed to vary the work performed under the Contract in accordance with the adjustments above.

Please contact Keiran Mau on 0423 458 633 if you have any questions or concerns.

Yours sincerely,

Janelle Menzies
Chief Executive Officer
Pormpuraaw Aboriginal Shire Council



VARIATION REPORT

APPROVAL FORM

PROJECT DETAILS																											
Project Reference		Variation Numbers	VAR04																								
Contract Number	CN202501	Date Assessed	22/09/25																								
Project Description	PASC Aerodrome Upgrade																										
Principal Contractor	Durack Civil																										
VARIATION DESCRIPTION/COMMENTS																											
Variation Overview This variation relates to the design, supply and installation of new electrical items on the runway. The original tender drawings did not include any electrical elements and it was subsequently proposed to the Contractor that they undertake the electrical design. The agreed scope of this variation therefore includes: Completion of the electrical design for the runway. Supply and installation of the following upgrades: • New runway lights • New S.I.Ts and light pits • New PALC (Pilot Activated Lighting Control) • New M.I.T • Inset lights and miscellaneous fittings These upgrades are required to ensure compliance with aviation standards, improve operational safety, and provide reliable functionality for ongoing runway use. Full breakdown has been provided below: <table border="1"> <thead> <tr> <th>Item</th> <th>Description</th> <th>UOM</th> <th>Qty</th> <th>Rate</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td colspan="6">LIGHTING AND SIGNAGE</td> </tr> <tr> <td>90106</td> <td>Electrical Design, Supply and Install - Runway lights, S.I.Ts, Pits, PALC, M.I.T & miscellaneous fittings.</td> <td>lumpsum</td> <td>1.00</td> <td>\$ 92,400.00</td> <td>\$92,400.00</td> </tr> <tr> <td colspan="5">TOTAL</td> <td>\$92,400.00</td> </tr> </tbody> </table>				Item	Description	UOM	Qty	Rate	Total	LIGHTING AND SIGNAGE						90106	Electrical Design, Supply and Install - Runway lights, S.I.Ts, Pits, PALC, M.I.T & miscellaneous fittings.	lumpsum	1.00	\$ 92,400.00	\$92,400.00	TOTAL					\$92,400.00
Item	Description	UOM	Qty	Rate	Total																						
LIGHTING AND SIGNAGE																											
90106	Electrical Design, Supply and Install - Runway lights, S.I.Ts, Pits, PALC, M.I.T & miscellaneous fittings.	lumpsum	1.00	\$ 92,400.00	\$92,400.00																						
TOTAL					\$92,400.00																						



VARIATION REPORT

APPROVAL FORM

RECOMMENDATION

Recommend the variation for the total amount of \$92,400.00 (excl. GST) be approved as the electrical design and upgrades are critical to the functionality of the runway. The additional amount is within the QRA assigned budget.

CONTRACT SUMMARY

Original Contract Sum (Excl. GST)	\$11,478,859.10
Previously Approved Variations (Excl. GST)	\$1,936,919.90
This Variation Order (Excl. GST)	\$92,400.00
Total Variations including This Variation (Excl. GST)	\$2,029,319.90
Revised Contract Sum including This Variation Order (Excl. GST)	\$13,508,179.00

REQUESTING OFFICER

Project Manager		Project Director	
Name	Ross Field	Name	Keiran Mau
Signature		Signature	
Date	22/09/25	Date	22/09/25

Does the variation require sign-off from the CEO as per Council's Procurement Policy? Yes ☒ No ☐

EXECUTIVE APPROVAL

Approved ☐ Not Approved ☐

Chief Executive Officer (CEO)

Name	
------	--



VARIATION REPORT

APPROVAL FORM

Signature	
Date	

Valuation of Variation



22/09/25

Durack Civil Pty Ltd
PO Box 517
Tugan, QLD, 4224

Dear Brendon Worland,

Contract Number CN202501
Project Name PASC Aerodrome Upgrade

Re: Valuation of Variation No 4 – Clause 36.1

I refer to our correspondence dated 12 September 2025, agreeing to the costs for the electrical design, supply and install of new electrical items on the runway.

I have valued the variation in accordance with Clause 36.1 of the General Conditions of Contract, as \$92,400.00 (GST exclusive).

This variation is set out below.

Item	Description	UOM	Qty	Rate	Total
LIGHTING AND SIGNAGE					
90106	Electrical Design, Supply and Install - Runway lights, S.I.Ts, Pits, PALC, M.I.T & miscellaneous fittings.	lumpsum	1.00	\$ 92,400.00	\$92,400.00
TOTAL					\$92,400.00

Yours sincerely

A handwritten signature in black ink, appearing to read 'Keiran Mau'.

Keiran Mau
Superintendent



P 07 4060 4600
A 24 Thinraathin St, Pormpuraaw QLD 4892
E admin@pormpuraaw.qld.gov.au
W www.pormpuraaw.qld.gov.au

ABN: 34 103 787 081

22/9/2025

Brendon Worland

Durack Civil Pty Ltd

PO Box 517

TUGAN, QLD, 4224

Email: brendon@durackcivil.com.au

PASC Aerodrome Upgrade

CONTRACT NO. CN202501

RE: Direction to Vary the Work – Clause 36 General Conditions of Contract

We refer to previous discussion between yourself and Orion Project Consulting (12th September 2025).

We inform you that we are in agreeance of costs for the electrical design, supply and install of new electrical items on the runway. A summary of this variation is described in CN202501 Valuation Variation 4 – Electrical Design, Supply and Install.

In accordance with Clause 36 Variations, of the General Conditions of Contract, you are directed to vary the work performed under the Contract in accordance with the adjustments above.

Please contact Keiran Mau on 0423 458 633 if you have any questions or concerns.

Yours sincerely,

Janelle Menzies
Chief Executive Officer
Pormpuraaw Aboriginal Shire Council

15.2 DESIGN SERVICES FOR 15 LOTS (STAGE 1-3) PART OF LOT 511 ON SP270888 (NORTH PORMPURA AW)

Author: {authors-names-with-position}

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: 1. F P-0856 Pormpuraaw North Subdivision [15.2.1 - 9 pages]

KEY OUTCOME

Strategic Priority: 1. Community - the way we want to live together

Objective: 1.8 Develop and maintain housing infrastructure that meets the needs of support workers and contributes to the effective operation of the Council.

EXECUTIVE SUMMARY

For Council consider awarding a contract for design services for Stages 1 – 3 Pormpuraaw Northern subdivision.

RECOMMENDATION

That Council resolve to :

(a) Note Langtree's scope covers both:

- works required to bring **Stages 1–3 (15 lots)** to construction readiness; and
- subdivision-wide master planning (30 lots)

(b) Approves engagement of Langtree Consulting Pty Ltd under Local Buy LB279 for **\$230,000 + GST**, subject to the pre-award conditions in section 7.

(c) Delegates authority to the CEO to negotiate, finalise, and execute the contract upon funding confirmation and insurance verification.

(d) Additionally, request allocation of \$15,300 + GST to cover project management and contract administration of the Langtree Consulting design contract, based on an estimated 85 consultant hours at \$180/hr. This equates to approximately 6.7% of the design-phase fee, consistent with industry benchmarks for design-stage governance.

BACKGROUND

Pormpuraaw Aboriginal Shire Council (PASC) is advancing the Pormpuraaw North Subdivision, with Stages 1–3 delivering 15 residential lots as the initial release within a 30-lot subdivision envelope.

Council has secured \$18,526,385 under the Queensland Government's Residential Activation Fund – Construction (RAF-C) for the Pormpuraaw South Subdivision. However, consistent with RAF-C funding guidelines, design and approvals activities are deemed ineligible expenditure.

This report recommends the engagement of Langtree Consulting Pty Ltd for design services under Local Buy LB279, subject to confirmation of alternative funding for the \$230,000 + GST fee and compliance with pre-award conditions.

Funding Context

- **Funding Source:** RAF-C (Construction stream, South Subdivision)
- **Funding Conditions:** Design, planning approvals, and pre-construction activities are excluded from eligible expenditure.
- **Implication for North Subdivision:** The \$230,000 + GST fee must be funded from alternative sources (Council budget, other State programs, or own-source funds).

Scope of Services

The fee proposal separates activities required for **Stages 1–3 (15 lots only)** from those applying to the **full 30-lot subdivision**:

- **Stages 1–3 (15 lots only):**
 - Environmental permitting and associated on-site works (flora/fauna surveys, Cooktown Orchid translocation).
 - Operational works design, including survey, geotechnical investigation, and RPEQ-certified design for roads, drainage, water, sewer, and electrical services.
 - Preparation and lodgement of applications with Council and the Department of Women, Aboriginal and Torres Strait Islander Partnerships, and Multiculturalism (DWATSIPM), as Council's planning assessors.
- **Full 30-Lot Subdivision Envelope (Stages 1–3 + future stages):**
 - Flood modelling across the full subdivision footprint.
 - Trunk infrastructure master planning, including bulk earthworks, water, sewer, stormwater, traffic, and electrical servicing strategy.

This approach ensures Stage 1–3 delivery (15 lots) is construction-ready while establishing a planning framework for the ultimate 30-lot subdivision.

Commercial Offer

- **Lump Sum Fee:** \$230,000 + GST
- **Breakdown:**
 - Environmental Permitting (Stages 1–3 only) – \$40,000
 - Flood Modelling (30 lots) – \$20,000
 - Master Planning (30 lots) – \$60,000
 - Operational Works Design (Stages 1–3 only) – \$110,000
- **Program:** 18 weeks (August – December 2025)

Funding Eligibility & Risk

1. Eligibility Determination

RAF-C guidelines confirm ineligible expenditure includes:

- Feasibility studies, concept/detailed design, and planning approvals.
- Any non-construction activity not directly delivering civil works.

The Langtree proposal falls wholly within these categories.

2 Funding Requirement

Prior to execution, Council must secure eligible funding outside RAF-C.

3 Risk

If Council attempts to fund design via RAF-C:

- Costs will not be reimbursed.
- There is potential breach of funding agreement.
- Pre-approval of alternative funding capacity will be required.

Value for Money (VfM) Assessment

1 Methodology

Comparison undertaken against seven recent subdivision design procurements (2023–2025) in regional Queensland, including Indigenous community developments.

2 Benchmark Dataset

Component	Low (25th %)	Median (50th %)	High (75th %)	Langtree Offer	Positioning
Environmental Permitting	\$35,000	\$42,000	\$55,000	\$40,000	40–50th %
Flood Modelling	\$18,000	\$25,000	\$35,000	\$20,000	35–45th %
Master Planning	\$55,000	\$65,000	\$80,000	\$60,000	45–50th %
Operational Works Design	\$95,000	\$110,000	\$130,000	\$110,000	45–50th %
Total	\$205,000	\$242,000	\$260,000+	\$230,000	45–50th %

3 VfM Conclusion

Langtree's offer is market-aligned (45–50th percentile), reflecting:

- Competitive pricing without under-scoping risk.
- Efficiencies from DA-phase involvement.
- Reduced mobilisation due to existing subconsultant networks.

Pre-Award Compliance Conditions

1. **Funding Source Confirmation** – written evidence of eligible funding for \$230,000 + GST.
2. **Insurance Verification** – certificates of currency for:
 - a. Public Liability – minimum \$20 million.
 - b. Professional Indemnity – minimum \$5 million.
 - c. WorkCover Queensland (or equivalent).

Contractual Position

- Engagement under Local Buy LB279 (Project Management Services).
- Exemption valid – no public RFT required.
- Local Buy conditions prevail over any supplier T&Cs.

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- | | |
|---|--|
| 1. Recognition and equality before the law; | 13. Cultural rights—generally; |
| 2. Right to life; | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples; |
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person; |
| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



Our Ref: 1485_2
FP-BL0856

28 July 2025

Pormpuraaw Aboriginal Shire Council (PASC)
C/- Orion Project Consulting
PO Box 819
Townsville, Qld 4810

Attention: Mr Keiran Mau

Dear Keiran,

**PORMPURAAN NORTH SUBDIVISION
PART OF LOT 511 ON SP270888
RESIDENTIAL LOT SUBDIVISION
DESIGN SERVICES**

Langtree Consulting thank you for the opportunity to submit this fee proposal for the provision of Design Services to Pormpuraaw Aboriginal Shire Council (PASC) for the proposed 15 lot (Stages 1 - 3) residential subdivision to be located on Part of Lot 511 on SP270888.

The Works that are required to bring this development to the Construction Phase are as follows:

- Obtaining Environmental Permits and associated on-site works to enable the permits to be obtained (Stages 1 - 3 Only);
- Flood Modelling (30 Lots);
- Trunk Infrastructure Master Planning for the entire 30 Lot Subdivision; and
- The Preparation of the Stages 1 - 3 (15 lots), Operational Works Documentation and lodgement with Council and the Department of Women, Aboriginal and Torres Strait Islander Partnerships, and Multiculturalism (DWATSIPM) as Council's Planning Assessors (if required).

Please find detailed below our understanding of the project, scope of services required and the associated fee:

THE PROJECT

Langtree Consulting was commissioned by DWATSIPM to prepare and lodge a development application for Stages 1 - 3 (15 lots) of the Pormpuraaw North Residential Subdivision for the purposes of Social Housing. This application was assessed by DWATSIPM and recommended approval of the application to Council which was subsequently approved by Council. Refer to **Figure 1**.



Subsequently, it is understood that Council has been granted funding for Stages 1-3 through the Department of Housing and Public Works (with a 50% Commonwealth contribution). Council should have received a letter confirming this. It is also understood through our conversations with DWATSIPM that funding for this Operational Works Application will be made available from the Department of Housing and Public Works and Langtrees are happy to assist with securing this funding.

Langtree Consulting has been requested to provide this fee proposal by Urion Project Consulting to assist them with undertaking the required Design Phase for this project.



Figure 1: The Proposed Development Site location at Part of Lot 511 on SP270888. (Source: Queensland Globe)



THE TASKS

ENVIRONMENTAL (STAGES 1-3 ONLY):

This task is required to obtain any required permitting and preconstruction surveys for the development of the specific site (Part of Lot 512 on SP270888, Stages 1-3).

Please note that this task is proposed to be undertaken by 4 Elements. Langtrees have requested their assistance with this task as they are the Environmental Consultants that prepared the Environmental Reporting for the original Development Approval (DA) for this specific site and hence have the full background for this project and based on the tight timeframes we believe that they are best suited for this task:

Further works required for Stage 1-3 only, are required for environmental permitting including:

- A site visit to ground truth, field collection and reporting for the specific site;
- As per constraints reporting provided by 4 Elements (May 2023), once a final alignment is provided a protected plant survey with an impact management plan will be required to be developed;
- Once approved for translocation the Cooktown Orchids within the footprint can be translocated; and
- Ongoing monitoring will be required at a 6, 12, 18 month and 2-year interval which will be informed by the Impact Management Plan when developed.

FLOOD MODELLING (30 LOTS):

This task is required to ensure that the bulk earthworks levels and hence the finished surface levels of the lots are at or above the 1% AEP flood event.

Please note that this task is proposed to be undertaken by Venant Solutions, as we believe that they are best suited for this task:

In preparing these fees Venant Solutions have examined the topography and the proposed plans. We understand that an afflux assessment and levels for the proposed lots are required. The model encompasses the proposed development area including:

- Review model the existing model;
- Update the model to rectify any issues identified during the review;
- Update the model to include climate change;
- Update model with survey;
- Run for 1% AEP event;
- Update model with proposed development and re-run:
 - The modelling of the proposed development will include the stormwater pipe and pit network.
- Assess for impacts on adjacent properties;
- Mapping including flood depth, level, velocity, change in flood level and change in flood velocity; and
- Letter report.



MASTERPLANNING (30 LOTS):

Based on the entire 30 Lot development undertake a Master Planning exercise to ensure that all trunk infrastructure is designed and sized correctly prior to constructing Stage 1-3 as follows:

- Obtain and review all existing Trunk Infrastructure and calculate the remaining capacity in the Trunk Infrastructure including:
 - Bulk Earthworks (based on the flood modelling);
 - Water;
 - Sewer;
 - Stormwater;
 - Traffic Impact Assessment; and
 - Electricity.
- Determine what mitigation and/or upgrade works are required to service the entire 30 lot subdivision and then determine what works are required to be undertaken to enable Stages 1-3 to be services;
- Prepare a high-level Bill of Quantities and Engineers Estimate; and
- Prepare a Master Plan Report including all proposed mitigation and/or upgrade works and existing and proposed infrastructure alignments.

OPERATIONAL WORKS DESIGN AND DOCUMENTATION (STAGES 1-3 ONLY):

The following tasks are planned to be undertaken the Detailed Design Documentation to support an RPEQ Certified Operational Works Application Documentation for (Stages 1-3 only):

- Review the Development Approval Conditions;
- Attend a Kick-off Meeting with the Client:
 - Enable Langtree Consulting to understand and document the lessons learnt by the Client and Consultants during the previous projects;
 - To review the conditions within the Development Approval and ensure that all parties understand the requirements of the conditions;
 - Document the required actions and who is responsible for satisfying each condition;
 - To confirm the dates for the completion of deliverables; and
 - Request all required engineering documentation supporting the RaL Development Application.
- Undertake a detailed survey for the Stages 1-3 site only;
- Undertake a geotechnical site investigation for the Sites 1-3 site only;
- Attend fortnightly Project Meetings including liaising with the Client and document weekly minutes of the meeting;
- Review the engineering documentation supporting the Development Application and prepare a controlled copy Design Criteria Report and set up drawings;
- Undertake the Detailed Design for the Roads based on the cross section provided in the Development approval (Refer to **Figure 1**) and the intersection based on the Master Planning Traffic Impact Assessment;
- The majority of the site is proposed to generally remain in the current landform with minor profiling proposed. The exception to this as follows:
 - Were required to be filled as part of the Flood Modelling;
 - In the location of existing defined gullies / streams and significant flow paths to provide flatter graded landforms;



- Where lots naturally fall away from the desired discharge points;
 - In isolated low areas;
 - In isolated areas impacted by the minor (below 5% AEP) and / or major flood event (Building Envelopes below 1% AEP); and
 - Other minor filling to be carried out as identified at the detailed design stage to shape the lots;
- Undertake the detailed design of the Stormwater Drainage including Culvert Design, levees, open channels and the downstream detention storage basins in accordance with the Development Approval;
- Incorporate the Stormwater Quality Management into the Stormwater Design in accordance with the Development Approval including Soil Erosion and Sediment Control Plans;
- Undertake the Detailed Design of the Water Reticulation Network based on the Master Planning network modelling;
- Undertake the Detailed Design of the Sewerage Network based on the Master Planning network modelling;
- Undertake the Road Pavement Design in accordance with Council Standards and policy (i.e. FNQROC) for residential type roads based on the site geotechnical testing provided;
- Undertake the Electricity
- Prepare the Detailed Designed line marking and signage drawings shall be in accordance with the Manual of Uniform Traffic Control Devices;
- Prepare a Safety in Design Report, Engineering Services Report, Specification, Bill of Quantities and Engineers Estimate We can also complete the Form 1 for the Operational Works Application if required; and
- RPEQ certify all Detailed Design Documentation to support an RPEQ Certified Operational Works Application Documentation and lodge with Council/DWATSIPM.



RESOURCES

We believe that the key element to the success of the above projects is our relationship-based approach with the Client. By instituting a relationship-based approach we are able to establish, review and achieve the Client's project objectives. We believe in face-to face interaction with our clients and our projects. We believe that if you haven't seen the proposed project sites then you can't effectively provide a design for that site. Langtree Consulting pride ourselves on providing our clients a fully integrated multidiscipline project team that provides a "best for project" design approach.

It is proposed that the works will be undertaken by Brett Langtree (Principal Civil Engineer) and Jayden Cullen (Senior Civil Designer). We understand the importance of this project and will allocate a designer to permanently work this project until all works are completed.

We also intend to utilise the services of:

Environmental:	Mel Brown (4 Elements);
Flood Modelling:	Richard Gale (Venant Solutions);
Detailed Survey:	Jon Rassmussen (AME Surveys);
Geotechnical:	Andrew Horsefeild (PGINQ); and
Electrical:	John Kereczko (Ashburner Francis).

TIMING

Langtree Consulting currently has the resources to commence this project and are happy to discuss your preferred time frames. Notwithstanding this, we are available to start immediately.

Notwithstanding the commencement date, Langtree Consulting will commit to meeting the following deliverable timeframes:

Task	Duration	Timing
Obtain Permits from DEST and Relocation of Cooktown Orchids from Stage 1	18 Weeks	4th August 2025 to 8th December 2025
Design Phase	18 Weeks	4th August 2025 to 8th December 2025



PROFESSIONAL FEES

Langtree Consulting has adopted a policy for the provision of a level of service that will ensure that the client's objectives are achieved. We consider that professional fees applied for any project should reflect the level of service required to optimise the client's outcomes in terms of time and cost.

Our fee for this project is **\$230,000.00 + GST**, broken down as follows:

DESCRIPTION	FEE (exc. GST)
Environmental Permits and associated on-site works (Provisional Sum)	\$40,000.00
Flood Modelling	\$20,000.00
Master Planning	
Bulk Earthworks	\$10,000.00
Water and Sewer	\$15,000.00
Stormwater	\$15,000.00
Traffic Impact Assessment	\$10,000.00
Electricity	\$10,000.00
Operational Works	
Detailed Site Survey (Stages 1-4 only)	\$10,000.00
Geotechnical Site Investigation (Stages 1-4 only)	\$20,000.00
Detailed Design (Including Culvert Design)	\$60,000.00
Electrical Design	\$20,000.00
TOTAL	\$230,000.00

EXCLUSIONS

The following items are excluded from the fee proposal, however, may be organized if requested by the Client:

- Road Safety Audit; and
- The provision of any statutory or third-party fees.

Once again, thank you for the opportunity to submit this Fee Proposal and please do not hesitate to contact the undersigned if you have any queries.

Yours faithfully,

Brett Langtree

Director/Principal Civil Engineer .

Att.



**Trading Terms and Conditions for:
LANGTREE CONSULTING PTY LTD ACN 611 368 024**

1. Langtree Consulting Pty Ltd ("Langtree Consulting") shall provide to the Client the consulting services mutually agreed together with such other services as may be agreed from time to time (the "Services").
2. Langtree Consulting shall provide the Services with such skill, care and diligence as is generally exercised by competent consultants performing services of a similar nature, at the time the Services are provided.
3. The Services will be performed at either or both the site of the project (the "Site") or at other places reasonably required by the Client. Where the locations of Langtree Consulting's work are not under Langtree Consulting's control (including the Site), the Client must provide reasonable access to allow Langtree Consulting to fulfil its obligations (including to provide the Services).
4. The Client shall make available to Langtree Consulting all information, documents and other particulars relating to the Client's requirement for the project as is necessary for Langtree Consulting to carry out the Services as expressly set out in this Agreement (the "Requirements"). Langtree Consulting is entitled to rely on such information, documents and other particulars as are provided by the Client pursuant to or in connection with this Agreement.
5. Terms of Payment
 - 5.1 The Client shall pay to Langtree Consulting:
the Fee and the Reimbursable Expenses as agreed together with such other amounts in respect of other Services agreed to be provided; and
reasonable adjustments to the Fee and the Reimbursable Expenses to reflect the additional costs, expenses, liabilities, losses or other amounts incurred or suffered by Langtree Consulting in the performance of the Services and arising out of or in connection with any event or matter beyond Langtree Consulting's control.
 - 5.2 The Client must pay to Langtree Consulting, without set-off or deduction, the amount payable for the Services provided during the relevant period, within 30 days of Langtree Consulting's invoice.
 - 5.3 Langtree Consulting may raise Invoices for progress claims for goods delivered or Services supplied irrespective of whether all of the Services or goods have been supplied.
 - 5.4 If the Client does not pay Langtree Consulting in accordance with this Agreement then, without prejudice to any other rights or remedies Langtree Consulting may have, interest will be payable from the date of invoice until payment at a rate per annum equal to the Unsecured Personal Overdraft Rate as most recently published by the Australian Financial Review, plus 1 % per annum.
6. To the maximum extent permitted by law:
subject to paragraphs (b), (c) and (d) below, Langtree Consulting's liability to the Client arising out of or in connection with this Agreement (including the performance or non-performance of the Services), whether under the law of contract, in tort, in equity, under statute or otherwise, shall be limited in aggregate to the amount specified in the accompanying letter or \$300,000.00, if no amount is stated in the letter.
Langtree Consulting is not liable to the Client in respect of any indirect, consequential or special losses (including loss of profit, loss of business opportunity and payment of liquidated sums or damages under any other agreement);
Langtree Consulting shall be deemed to have been discharged from all liability in respect of the Services whether under contract, in tort, in equity, under statute or otherwise, at the expiration of the period specified in the accompanying letter, or if no date is specified, on the expiration of 3 years from the completion of the Services;
if, and to the extent that, any of this clause is void as a result of section 64 of the Competition and Consumer Act 2010 (Cth), then Langtree Consulting's liability for a breach of a condition or warranty is limited to:
the supplying of the relevant Services again; or
the payment of the cost of having the Services supplied again.
7. Subject to the Client complying with its obligations under the Agreement, Langtree Consulting grants to the Client a non-exclusive, royalty-free and irrevocable licence to use (and allow others to use) any intellectual property (including all drawings, reports, specifications, bills of quantity, calculations and other documents, including "works" as defined in the Copyright Act 1968 (Cth) created or produced by Langtree Consulting) arising out of provision of the Services ("IP



Rights") for the purposes of completing the Project. As between the Client and Langtree Consulting, the ownership of the IP Rights vests in Langtree Consulting.

8. Neither the Client nor Langtree Consulting shall disclose to third parties or use for any purpose (other than providing or benefiting from the Services) any information provided by the other unless:
required by law;
the information is already generally known to the public; or
the other consents to the disclosure.

All documentation and materials containing confidential information provided by one party to the other shall be returned upon request.

9. Any dispute or difference ("Dispute") between the Client and Langtree Consulting, other than a dispute regarding unpaid moneys, must be notified by a party to the other party and the parties shall:
firstly meet to negotiate, in good faith, resolution of the Dispute; and
secondly, if negotiation fails to achieve a resolution of the Dispute within 7 days of the notification of the Dispute, attend mediation, administered in accordance with the Institute of Arbitrators and Mediators Australia Rules for the Conduct of Commercial Arbitrations, provided that this provision shall not prevent Langtree Consulting from instituting legal action at any time to recover moneys owing by the Client to Langtree Consulting.

10. The Client may, without prejudice to any other rights or remedies it may have, by written notice served on Langtree Consulting terminate its obligations under this Agreement:
if Langtree Consulting is in breach of the terms of the Agreement and the breach has not been remedied within 28 days of a written notice served by the Client on Langtree Consulting specifying the breach and requiring the breach to be remedied; or
upon the Client giving Langtree Consulting 60 days' written notice of its intention to do so; or
if Langtree Consulting informs the Client that it is insolvent becomes bankrupt or becomes subject to any official management, receivership, liquidation, provisional liquidation, voluntary administration, winding up or external administration ("Insolvency Event").

11. Langtree Consulting may, without prejudice to any other rights or remedies it may have, by notice in writing served on the Client suspend its obligations under this Agreement:
immediately by written notice if the Client has failed to pay in accordance with this Agreement; or
if the Client is in breach of any of the other terms of the Agreement and the breach has not been remedied within 14 days (or longer as Langtree Consulting may allow) of a written notice served on the Client by Langtree Consulting specifying the breach and requiring the breach to be remedied.

12. Langtree Consulting may, without prejudice to any other rights or remedies it may have, terminate its obligations under this Agreement:
if the breach referred to in clause 11(b) has not been remedied within 14 days of a written notice served by Langtree Consulting on the Client specifying the breach and requiring the breach to be remedied; or
if the Client is in breach of any of the other terms of the Agreement and the breach has not been remedied within 28 days of a written notice served on the Client by Langtree Consulting specifying the breach and requiring the breach to be remedied; or
upon Langtree Consulting giving the Client 60 days' written notice of its intention to do so; or
if an Insolvency Event occurs in relation to the Client.

13. If Langtree Consulting considers it appropriate to do so, it may, with the Client's prior approval, which shall not be unreasonably withheld or delayed, engage other consultants to assist Langtree Consulting in specialist areas. The consultant shall be engaged at the Client's risk, cost and expense, and on its behalf.

14. Neither party may assign, transfer or sublet any obligations under this Agreement without the written consent of the other. Unless stated in writing to the contrary, no assignment, transfer or subletting shall release the assignor from any obligation under this Agreement.

15. In the interpretation of this Agreement, no rule of construction applies to the disadvantage of one party on the basis that it put forward this Agreement or any part of it.

16. The Client acknowledges that the Laws of the State of the Queensland shall govern this contract, and the Client hereby agrees to submit to the non-exclusive jurisdiction of the Courts of Queensland.

15.3 DESIGN SERVICES FOR 20 LOTS (STAGES 1-4) PART OF LOT 512 SUBDIVISION - (SOUTH PORMPURA AW)

Author: {authors-names-with-position}

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: 1. F P-0855 Pormpuraaw South Subdivision [15.3.1 - 9 pages]

KEY OUTCOME

Strategic Priority: 1. Community - the way we want to live together

Objective: 1.8 Develop and maintain housing infrastructure that meets the needs of support workers and contributes to the effective operation of the Council.

EXECUTIVE SUMMARY

For Council consider awarding a contract for design services for Stages 1 – 4 Pormpuraaw Southern subdivision.

RECOMMENDATION

That Council resolve to :

(a) Notes the Langtree Consulting scope is ineligible for RAF-C funding and must be funded from another confirmed source prior to contract execution.

(b) Approves the engagement of Langtree Consulting Pty Ltd under the Local Buy Project Management Services prequalified supplier arrangement for \$220,000 + GST, subject to the pre-award compliance conditions listed in section 7.

(c) Delegates authority to the Chief Executive Officer to negotiate, finalise, and enter into the Local Buy contract with Langtree Consulting Pty Ltd once alternative funding is confirmed and insurances are verified.

BACKGROUND

Pormpuraaw Aboriginal Shire Council (PASC) has secured \$18,526,385 in funding under the Queensland Government's Residential Activation Fund – Construction stream to deliver Stages 1–4 of the Pormpuraaw South Subdivision. These works will deliver 20 new residential lots for social housing, forming the first stage of a 113-lot master-planned development.

While the funding agreement supports construction-related works, design and approvals activities are ineligible costs under the RAF Construction stream. The design scope proposed by Langtree Consulting must therefore be funded through alternative sources prior to contract execution.

This report recommends the engagement of Langtree Consulting Pty Ltd under the Local Buy Project Management Contract, subject to confirmation and allocation of eligible funding for the full design-phase fee and other pre-award compliance conditions.

Funding Context

- Funding Source: Residential Activation Fund – Construction (RAF-C)
- Funding Amount: \$18,526,385 (ex GST)
- Funding Conditions: Eligible expenditure limited to construction-ready works and enabling infrastructure. Design-phase and pre-construction costs are ineligible under this stream.
- Strategic Significance: The project addresses acute housing shortages, supports community retention, and delivers enabling infrastructure for future subdivision stages.

Scope of Services

Langtree Consulting's proposal covers:

1. Environmental Permitting (Stages 1–4)
2. Flood Modelling (113 lots)
3. Trunk Infrastructure Master Planning (113 lots)
4. Operational Works Design (Stages 1–4)

All four elements are design/pre-construction services and are not eligible for RAF-C reimbursement.

Commercial Offer

- **Lump Sum Fee:** \$220,000 + GST
- **Breakdown:**
 - Environmental Permitting – \$40,000
 - Flood Modelling – \$20,000
 - Master Planning – \$60,000
 - Operational Works – \$100,000

Funding Eligibility & Risk

1 Eligibility Determination

Under RAF-C guidelines, ineligible expenditure includes:

- Feasibility studies, concept designs, detailed designs, or planning approvals
- Any non-construction activity not directly delivering civil works

Langtree Consulting's proposed scope falls entirely within these ineligible categories.

2 Funding Requirement

Prior to execution of the Local Buy contract, Council must:

- Secure funding from an alternative source (Council budget, other State programs, **or**
- Commit Council's own-source funds for the \$220,000 + GST.

3 Risk

If Council attempts to fund this scope from RAF-C, there is a high likelihood of:

- Non-reimbursement of costs by the funding body
- Potential breach of the funding agreement
- Requirement to demonstrate alternative funding capacity prior to execution

Value for Money (VfM) Assessment

1 Market Benchmarking Methodology

Assessment undertaken using seven comparable regional Queensland subdivision design procurements (2023–2025) of similar scale and scope, including Indigenous community developments in Cape York and Gulf regions. Pricing data derived from Local Buy engagements, competitive tenders, and State-funded projects.

2 Benchmark Dataset Summary

Component	Low (25th percentile)	Median (50th percentile)	High (75th percentile)	Langtree Offer	Positioning
Environmental Permitting	\$35,000	\$42,000	\$55,000	\$40,000	40–50th %
Flood Modelling	\$18,000	\$25,000	\$35,000	\$20,000	35–45th %
Master Planning	\$55,000	\$65,000	\$80,000	\$60,000	45–50th %
Operational Works Design	\$95,000	\$110,000	\$130,000	\$100,000	40–50th %
Total	\$205,000	\$235,000	\$260,000+	\$220,000	45–55th %

3 VfM Conclusion

Langtree Consulting's total fee sits within the **45th–55th percentile** of observed market rates for equivalent scopes, reflecting:

- Competitive positioning without under-scoping risk
- Cost efficiencies from prior DA-phase involvement
- Reduced mobilisation/familiarisation costs due to established subconsultant network

The offer represents a cost-effective, market-aligned price point that preserves quality while maintaining budget capacity within the broader \$18.53M delivery envelope.

Pre-Award Compliance Conditions

Before executing the contract, Council must obtain:

1. **Funding Source Confirmation** – Written evidence that the \$220,000 + GST will be met from an eligible funding source other than RAF-C.
2. **Insurance Verification** – Certificates of currency for:
 - a. Public Liability – minimum \$20 million
 - b. Professional Indemnity – minimum \$5 million
 - c. WorkCover Queensland (or equivalent)

Contractual Position

- Engagement via **Local Buy Project Management Services prequalified supplier arrangement** (Category: Project Management Services LB279).
- No public RFP/RFT issued - exemption valid under Local Buy procurement framework.
- Local Buy standard terms to override any supplier-proposed conditions.

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- | | |
|---|--|
| 1. Recognition and equality before the law; | 13. Cultural rights—generally; |
| 2. Right to life; | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples; |
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person; |
| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



Our Ref: 1485_1
FP-BL0855

28 July 2025

Pormpuraaw Aboriginal Shire Council (PASC)
C/- Orion Project Consulting
PO Box 819
Townsville, Qld 4810

Attention: Mr Keiran Mau

Dear Keiran,

**PORMPURA AW SOUTH SUBDIVISION
PART OF LOT 512 ON SP270888
RESIDENTIAL LOT SUBDIVISION
DESIGN SERVICES**

Langtree Consulting thank you for the opportunity to submit this fee proposal for the provision of Design Services to Pormpuraaw Aboriginal Shire Council (PASC) for the proposed 20 lot (Stages 1 - 4) residential subdivision to be located on Part of Lot 512 on SP270888.

The Works that are required to bring this development to the Construction Phase are as follows:

- Obtaining Environmental Permits and associated on-site works to enable the permits to be obtained (Stages 1 - 4 Only);
- Flood Modelling (113 Lots);
- Trunk Infrastructure Master Planning for the entire 113 Lot Subdivision; and
- The Preparation of the Stages 1 - 4 (20 lots), Operational Works Documentation and lodgement with Council and the Department of Women, Aboriginal and Torres Strait Islander Partnerships, and Multiculturalism (DWATSIPM) as Council's Planning Assessors (if required).

Please find detailed below our understanding of the project, scope of services required and the associated fee:

THE PROJECT

Langtree Consulting was commissioned by DWATSIPM to prepare and lodge a development application for Stages 1 - 4 (20 lots) of the Pormpuraaw South Residential Subdivision for the purposes of Social Housing. This application was assessed by DWATSIPM and recommended approval of the application to Council and was subsequently approved by Council. Refer to **Figure 1**.



Subsequently, it is understood that Council has applied and been granted funding for Stages 1-4 through the Residential Activation Fund (RAF). It is also understood through our conversations with DWATSIPM that funding for this Operational Works Application will be made available from the Department of Housing and Langtrees are happy to assist with securing this funding.

Langtree Consulting has been requested to provide this fee proposal by Urion Project Consulting to assist them with undertaking the required Design Phase for this project.



Figure 1: The Proposed Development Site location at Part of Lot 512 on SP270888. (Source: Queensland Globe)



THE TASKS

ENVIRONMENTAL (STAGES 1-4 ONLY):

This task is required to obtain any required permitting and preconstruction surveys for the development of the specific site (Part of Lot 512 on SP270888, Stages 1-4).

Please note that this task is proposed to be undertaken by 4 Elements. Langtrees have requested their assistance with this task as they are the Environmental Consultants that prepared the Environmental Reporting for the original Development Approval (DA) for this specific site and hence have the full background for this project and based on the tight timeframes we believe that they are best suited for this task:

Further works required for Stage 1-4 only, are required for environmental permitting including:

- A site visit to ground truth, field collection and reporting for the specific site;
- As per constraints reporting provided by 4 Elements (May 2023), once a final alignment is provided a protected plant survey with an impact management plan will be required to be developed;
- Once approved for translocation the Cooktown Orchids within the footprint can be translocated; and
- Ongoing monitoring will be required at a 6, 12, 18 month and 2-year interval which will be informed by the Impact Management Plan when developed.

FLOOD MODELLING (113 LOTS):

This task is required to ensure that the bulk earthworks levels and hence the finished surface levels of the lots are at or above the 1% AEP flood event.

Please note that this task is proposed to be undertaken by Venant Solutions, as we believe that they are best suited for this task:

In preparing these fees Venant Solutions have examined the topography and the proposed plans. We understand that an afflux assessment and levels for the proposed lots are required. The model encompasses the proposed development area including:

- Review model the existing model;
- Update the model to rectify any issues identified during the review;
- Update the model to include climate change;
- Update model with survey;
- Run for 1% AEP event;
- Update model with proposed development and re-run:
 - The modelling of the proposed development will include the stormwater pipe and pit network.
- Assess for impacts on adjacent properties;
- Mapping including flood depth, level, velocity, change in flood level and change in flood velocity; and
- Letter report.



MASTERPLANNING (113 LOTS):

Based on the entire 113 Lot development undertake a Master Planning exercise to ensure that all trunk infrastructure is designed and sized correctly prior to constructing Stage 1-4 as follows:

- Obtain and review all existing Trunk Infrastructure and calculate the remaining capacity in the Trunk Infrastructure including:
 - Bulk Earthworks (based on the flood modelling);
 - Water;
 - Sewer;
 - Stormwater;
 - Traffic Impact Assessment; and
 - Electricity.
- Determine what mitigation and/or upgrade works are required to service the entire 113 lot subdivision and then determine what works are required to be undertaken to enable Stages 1-4 to be services;
- Prepare a high-level Bill of Quantities and Engineers Estimate; and
- Prepare a Master Plan Report including all proposed mitigation and/or upgrade works and existing and proposed infrastructure alignments.

OPERATIONAL WORKS DESIGN AND DOCUMENTATION (STAGES 1-4 ONLY):

The following tasks are planned to be undertaken the Detailed Design Documentation to support an RPEQ Certified Operational Works Application Documentation for (Stages 1-4 only):

- Review the Development Approval Conditions;
- Attend a Kick-off Meeting with the Client:
 - Enable Langtree Consulting to understand and document the lessons learnt by the Client and Consultants during the previous projects;
 - To review the conditions within the Development Approval and ensure that all parties understand the requirements of the conditions;
 - Document the required actions and who is responsible for satisfying each condition;
 - To confirm the dates for the completion of deliverables; and
 - Request all required engineering documentation supporting the RaL Development Application.
- Undertake a detailed survey for the Stages 1-4 site only;
- Undertake a geotechnical site investigation for the Sites 1-4 site only;
- Attend fortnightly Project Meetings including liaising with the Client and document weekly minutes of the meeting;
- Review the engineering documentation supporting the Development Application and prepare a controlled copy Design Criteria Report and set up drawings;
- Undertake the Detailed Design for the Roads based on the cross section provided in the Development approval (Refer to **Figure 1**) and the intersection based on the Master Planning Traffic Impact Assessment;
- The majority of the site is proposed to generally remain in the current landform with minor profiling proposed. The exception to this as follows:
 - Were required to be filled as part of the Flood Modelling;
 - In the location of existing defined gullies / streams and significant flow paths to provide flatter graded landforms;



- Where lots naturally fall away from the desired discharge points;
 - In isolated low areas;
 - In isolated areas impacted by the minor (below 5% AEP) and / or major flood event (Building Envelopes below 1% AEP); and
 - Other minor filling to be carried out as identified at the detailed design stage to shape the lots;
- Undertake the detailed design of the Stormwater Drainage including levees, open channels and the downstream detention storage basins in accordance with the Development Approval;
- Incorporate the Stormwater Quality Management into the Stormwater Design in accordance with the Development Approval including Soil Erosion and Sediment Control Plans;
- Undertake the Detailed Design of the Water Reticulation Network based on the Master Planning network modelling;
- Undertake the Detailed Design of the Sewerage Network based on the Master Planning network modelling;
- Undertake the Road Pavement Design in accordance with Council Standards and policy (i.e. FNQROC) for residential type roads based on the site geotechnical testing provided;
- Undertake the Electricity
- Prepare the Detailed Designed line marking and signage drawings shall be in accordance with the Manual of Uniform Traffic Control Devices;
- Prepare a Safety in Design Report, Engineering Services Report, Specification, Bill of Quantities and Engineers Estimate We can also complete the Form 1 for the Operational Works Application if required; and
- RPEQ certify all Detailed Design Documentation to support an RPEQ Certified Operational Works Application Documentation and lodge with Council/DWATSIPM.



RESOURCES

We believe that the key element to the success of the above projects is our relationship-based approach with the Client. By instituting a relationship-based approach we are able to establish, review and achieve the Client's project objectives. We believe in face-to face interaction with our clients and our projects. We believe that if you haven't seen the proposed project sites then you can't effectively provide a design for that site. Langtree Consulting pride ourselves on providing our clients a fully integrated multidiscipline project team that provides a "best for project" design approach.

It is proposed that the works will be undertaken by Brett Langtree (Principal Civil Engineer) and Jayden Cullen (Senior Civil Designer). We understand the importance of this project and will allocate a designer to permanently work this project until all works are completed.

We also intend to utilise the services of:

Environmental:	Mel Brown (4 Elements);
Flood Modelling:	Richard Gale (Venant Solutions);
Detailed Survey:	Jon Rassmussen (AME Surveys);
Geotechnical:	Andrew Horsefeild (PGINQ); and
Electrical:	John Kereczko (Ashburner Francis).

TIMING

Langtree Consulting currently has the resources to commence this project and are happy to discuss your preferred time frames. Notwithstanding this, we are available to start immediately.

Notwithstanding the commencement date, Langtree Consulting will commit to meeting the following deliverable timeframes:

Task	Duration	Timing
Obtain Permits from DEST and Relocation of Cooktown Orchids from Stage 1	18 Weeks	4th August 2025 to 8th December 2025
Design Phase	18 Weeks	4th August 2025 to 8th December 2025



PROFESSIONAL FEES

Langtree Consulting has adopted a policy for the provision of a level of service that will ensure that the client's objectives are achieved. We consider that professional fees applied for any project should reflect the level of service required to optimise the client's outcomes in terms of time and cost.

Our fee for this project is **\$220,000.00 + GST**, broken down as follows:

DESCRIPTION	FEE (exc. GST)
Environmental Permits and associated on-site works (Provisional Sum)	\$40,000.00
Flood Modelling	\$20,000.00
Master Planning	
Bulk Earthworks	\$10,000.00
Water and Sewer	\$15,000.00
Stormwater	\$15,000.00
Traffic Impact Assessment	\$10,000.00
Electricity	\$10,000.00
Operational Works	
Detailed Site Survey (Stages 1-4 only)	\$10,000.00
Geotechnical Site Investigation (Stages 1-4 only)	\$20,000.00
Detailed Design	\$50,000.00
Electrical Design	\$20,000.00
TOTAL	\$220,000.00

EXCLUSIONS

The following items are excluded from the fee proposal, however, may be organized if requested by the Client:

- Road Safety Audit; and
- The provision of any statutory or third-party fees.

Once again, thank you for the opportunity to submit this Fee Proposal and please do not hesitate to contact the undersigned if you have any queries.

Yours faithfully,

Brett Langtree

Director/Principal Civil Engineer .

Att.



**Trading Terms and Conditions for:
LANGTREE CONSULTING PTY LTD ACN 611 368 024**

1. Langtree Consulting Pty Ltd ("Langtree Consulting") shall provide to the Client the consulting services mutually agreed together with such other services as may be agreed from time to time (the "Services").
2. Langtree Consulting shall provide the Services with such skill, care and diligence as is generally exercised by competent consultants performing services of a similar nature, at the time the Services are provided.
3. The Services will be performed at either or both the site of the project (the "Site") or at other places reasonably required by the Client. Where the locations of Langtree Consulting's work are not under Langtree Consulting's control (including the Site), the Client must provide reasonable access to allow Langtree Consulting to fulfil its obligations (including to provide the Services).
4. The Client shall make available to Langtree Consulting all information, documents and other particulars relating to the Client's requirement for the project as is necessary for Langtree Consulting to carry out the Services as expressly set out in this Agreement (the "Requirements"). Langtree Consulting is entitled to rely on such information, documents and other particulars as are provided by the Client pursuant to or in connection with this Agreement.
5. Terms of Payment
 - 5.1 The Client shall pay to Langtree Consulting:
the Fee and the Reimbursable Expenses as agreed together with such other amounts in respect of other Services agreed to be provided; and
reasonable adjustments to the Fee and the Reimbursable Expenses to reflect the additional costs, expenses, liabilities, losses or other amounts incurred or suffered by Langtree Consulting in the performance of the Services and arising out of or in connection with any event or matter beyond Langtree Consulting's control.
 - 5.2 The Client must pay to Langtree Consulting, without set-off or deduction, the amount payable for the Services provided during the relevant period, within 30 days of Langtree Consulting's invoice.
 - 5.3 Langtree Consulting may raise Invoices for progress claims for goods delivered or Services supplied irrespective of whether all of the Services or goods have been supplied.
 - 5.4 If the Client does not pay Langtree Consulting in accordance with this Agreement then, without prejudice to any other rights or remedies Langtree Consulting may have, interest will be payable from the date of invoice until payment at a rate per annum equal to the Unsecured Personal Overdraft Rate as most recently published by the Australian Financial Review, plus 1 % per annum.
6. To the maximum extent permitted by law:
subject to paragraphs (b), (c) and (d) below, Langtree Consulting's liability to the Client arising out of or in connection with this Agreement (including the performance or non-performance of the Services), whether under the law of contract, in tort, in equity, under statute or otherwise, shall be limited in aggregate to the amount specified in the accompanying letter or \$300,000.00, if no amount is stated in the letter.
Langtree Consulting is not liable to the Client in respect of any indirect, consequential or special losses (including loss of profit, loss of business opportunity and payment of liquidated sums or damages under any other agreement);
Langtree Consulting shall be deemed to have been discharged from all liability in respect of the Services whether under contract, in tort, in equity, under statute or otherwise, at the expiration of the period specified in the accompanying letter, or if no date is specified, on the expiration of 3 years from the completion of the Services;
if, and to the extent that, any of this clause is void as a result of section 64 of the Competition and Consumer Act 2010 (Cth), then Langtree Consulting's liability for a breach of a condition or warranty is limited to:
the supplying of the relevant Services again; or
the payment of the cost of having the Services supplied again.
7. Subject to the Client complying with its obligations under the Agreement, Langtree Consulting grants to the Client a non-exclusive, royalty-free and irrevocable licence to use (and allow others to use) any intellectual property (including all drawings, reports, specifications, bills of quantity, calculations and other documents, including "works" as defined in the Copyright Act 1968 (Cth) created or produced by Langtree Consulting) arising out of provision of the Services ("IP



Rights") for the purposes of completing the Project. As between the Client and Langtree Consulting, the ownership of the IP Rights vests in Langtree Consulting.

8. Neither the Client nor Langtree Consulting shall disclose to third parties or use for any purpose (other than providing or benefiting from the Services) any information provided by the other unless:
required by law;
the information is already generally known to the public; or
the other consents to the disclosure.

All documentation and materials containing confidential information provided by one party to the other shall be returned upon request.

9. Any dispute or difference ("Dispute") between the Client and Langtree Consulting, other than a dispute regarding unpaid moneys, must be notified by a party to the other party and the parties shall:
firstly meet to negotiate, in good faith, resolution of the Dispute; and
secondly, if negotiation fails to achieve a resolution of the Dispute within 7 days of the notification of the Dispute, attend mediation, administered in accordance with the Institute of Arbitrators and Mediators Australia Rules for the Conduct of Commercial Arbitrations, provided that this provision shall not prevent Langtree Consulting from instituting legal action at any time to recover moneys owing by the Client to Langtree Consulting.

10. The Client may, without prejudice to any other rights or remedies it may have, by written notice served on Langtree Consulting terminate its obligations under this Agreement:
if Langtree Consulting is in breach of the terms of the Agreement and the breach has not been remedied within 28 days of a written notice served by the Client on Langtree Consulting specifying the breach and requiring the breach to be remedied; or
upon the Client giving Langtree Consulting 60 days' written notice of its intention to do so; or
if Langtree Consulting informs the Client that it is insolvent becomes bankrupt or becomes subject to any official management, receivership, liquidation, provisional liquidation, voluntary administration, winding up or external administration ("Insolvency Event").

11. Langtree Consulting may, without prejudice to any other rights or remedies it may have, by notice in writing served on the Client suspend its obligations under this Agreement:
immediately by written notice if the Client has failed to pay in accordance with this Agreement; or
if the Client is in breach of any of the other terms of the Agreement and the breach has not been remedied within 14 days (or longer as Langtree Consulting may allow) of a written notice served on the Client by Langtree Consulting specifying the breach and requiring the breach to be remedied.

12. Langtree Consulting may, without prejudice to any other rights or remedies it may have, terminate its obligations under this Agreement:
if the breach referred to in clause 11(b) has not been remedied within 14 days of a written notice served by Langtree Consulting on the Client specifying the breach and requiring the breach to be remedied; or
if the Client is in breach of any of the other terms of the Agreement and the breach has not been remedied within 28 days of a written notice served on the Client by Langtree Consulting specifying the breach and requiring the breach to be remedied; or
upon Langtree Consulting giving the Client 60 days' written notice of its intention to do so; or
if an Insolvency Event occurs in relation to the Client.

13. If Langtree Consulting considers it appropriate to do so, it may, with the Client's prior approval, which shall not be unreasonably withheld or delayed, engage other consultants to assist Langtree Consulting in specialist areas. The consultant shall be engaged at the Client's risk, cost and expense, and on its behalf.

14. Neither party may assign, transfer or sublet any obligations under this Agreement without the written consent of the other. Unless stated in writing to the contrary, no assignment, transfer or subletting shall release the assignor from any obligation under this Agreement.

15. In the interpretation of this Agreement, no rule of construction applies to the disadvantage of one party on the basis that it put forward this Agreement or any part of it.

16. The Client acknowledges that the Laws of the State of the Queensland shall govern this contract, and the Client hereby agrees to submit to the non-exclusive jurisdiction of the Courts of Queensland.

16 CONFIDENTIAL ITEMS*

16.1 CULTURAL APPROVALS FOR SOCIAL HOUSING APPLICATIONS

16.2 PERMISSION TO RESIDE / CULTURAL APPROVAL

CONFIDENTIAL REASONS

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reason(s):

{custom-field-confidential-reason}

EXECUTIVE SUMMARY

Council to consider approving Applications to Reside in Pormpuraaw.

RECOMMENDATION

Council to consider approving Applications to Reside in Pormpuraaw.

16.3 RENTAL INCREASES

CONFIDENTIAL REASONS

As required under Section 254J(3) of the *Local Government Act 2009*, this item is considered confidential due to the following reason(s):

(f) matters that may directly affect the health and safety of an individual or a group of individuals.

EXECUTIVE SUMMARY

For council to make a decision regarding the rental increase to Cape & Gulf Contracting and N&J Building

RECOMMENDATION

That Council to resolve not to fully

17 LATE ITEMS

18 NOTICE OF MOTION

19 NEXT MEETING

20 CLOSE OF MEETING



PORMPURA

24 Thinraathin Street, Pormpuraaw QLD 4892
07 4060 4600 admin@pormpuraaw.qld.gov.au

CAIRNS

28 Scott Street, Parramatta Park QLD 4870
07 4032 8221 admin@pormpuraaw.qld.gov.au
www.pormpuraaw.qld.gov.au

LATE AGENDA

Ordinary Meeting of Council

23 September 2025

The Mayor and Councillors
Pormpuraaw Shire Council
PORMPURA
AW QLD 4892

Dear Mayor and Councillors

Reference is hereby made to the Ordinary Meeting of the Pormpuraaw Aboriginal Shire Council scheduled to be held at the Council Chambers, on Wednesday 24 September 2025 commencing at 10:00 am.

An agenda for the Ordinary Meeting was forwarded to all Members on 22 September 2025. In addition to the agenda, please find attached a summary of "Late Items".

Yours faithfully

Janelle Menzies
Chief Executive Officer



ORDINARY MEETING OF COUNCIL

Wednesday 24 September 2025
Pormpuraaw Aboriginal Shire Council
Boardroom
24 Thinraathin Street, Pormpuraaw

TABLE OF CONTENTS LATE AGENDA

To assist in this regard the following reports have been bound separately to the **Wednesday 24 September 2025** Agenda Papers:

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17.1 ADOPTION OF THE ANNUAL REPORT 2024-25.....	3
17.2 POLICY REVIEW	5
17.3 AGED CARE FEES.....	20
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17 LATE ITEMS

17.1 ADOPTION OF THE ANNUAL REPORT 2024-25

Author: Janelle Menzies (Chief Executive Officer)

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: Nil

KEY OUTCOME

Strategic Priority: {custom-field-strategic-priority}

Objective: {custom-field-objective}

EXECUTIVE SUMMARY

The purpose of this report is to present Council with the draft 2024/25 Annual Report for consideration and adoption.

RECOMMENDATION

That Council adopt the 2024/25 Annual Report, with approval for any minor edits prior to publication (e.g. Mayor's message, grammar, spelling review and additional photos) and publish the Annual Report on the Council's website within 2 weeks.

BACKGROUND

In accordance with sections 182(1), (2) and (4) of the Local Government Regulation 2012, a local government must prepare an annual report for each financial year.

The local government must adopt its Annual Report within one month after the day the Auditor General gives the Auditor-General's audit report about the local government's financial statements for the financial year to the local government.

The local government must publish its annual report on its website within 2 weeks of adopting the annual report.

The audit for the 2024/25 financial year has been completed and an audit opinion provided. The statements for Council were certified without qualification by the Auditor General on 4 September 2025.

CONSULTATIONS (Internal/External)

External Audit and Audit Staff

LEGISLATION / LEGAL IMPLICATIONS

In accordance with *Local Government Regulation 2012*

POLICY IMPLICATIONS

Local Government Regulation 2012

FINANCIAL AND RESOURCE IMPLICATIONS

N/A

ASSET MANAGEMENT IMPLICATIONS

N/A

RISK MANAGEMENT IMPLICATIONS

In accordance with Council's Risk Management Policy

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- | | |
|---|--|
| 1. Recognition and equality before the law; | 13. Cultural rights—generally; |
| 2. Right to life; | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples; |
| 3. Protection from torture and cruel, inhuman or degrading treatment; | 15. Right to liberty and security of person; |
| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.

17.2 POLICY REVIEW

Author: {author-name}

Authorisers: Janelle Menzies

Attachments: 1. POL GOV Recruitment pOlicy [17.2.1 - 13 pages]

KEY OUTCOME

Strategic Priority: 5. Organisation - developing our character

Objective: 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

To provide Council with Policies that have been reviewed for approval.

RECOMMENDATION

That Council resolve to adopt Recruitment and Selection Policy.

BACKGROUND

Council do not have a Recruitment and Selection Policy. The policy set out the process for conflict of interest procedures for the CEO.

CONSULTATIONS (Internal/External)

Templated provided by the lead agency.

LEGISLATION / LEGAL IMPLICATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Updated Policies attached

FINANCIAL AND RESOURCE IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

Nil

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

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| 4. Freedom from forced work; | 16. Humane treatment when deprived of liberty; |
| 5. Freedom of movement; | 17. Fair hearing; |
| 6. Freedom of thought, conscience, religion and belief; | 18. Rights in criminal proceedings; |
| 7. Freedom of expression; | 19. Children in the criminal process; |
| 8. Peaceful assembly and freedom of association; | 20. Right not to be tried or punished more than once; |
| 9. Taking part in public life; | 21. Retrospective criminal laws; |
| 10. Property rights; | 22. Right to education; |
| 11. Privacy and reputation; | 23. Right to health services. |
| 12. Protection of families and children; | |

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.



1 HEAD OF POWER

- Anti-Discrimination Act 1991 (Qld)
- Human Rights Act 2019 (Qld)
- Industrial Relations Act 2016 (Qld)
- Local Government Act 2009 (Qld)
- Local Government Regulation 2012 (Qld)
- Queensland Local Government Industry Awards – State 2017

2 POLICY PURPOSE

To ensure that Pormpuraaw Aboriginal Shire Council (Council) engages in a professional, fair and ethical approach to recruitment, that matches, the skills, expertise and experience of an individual with the requirements of Council, in line with strategic and operational priorities.

To ensure Council is compliant with its obligations pursuant to the Anti-Discrimination Act 1991 during recruitment campaigns.

This Recruitment and Selection Policy and Process (Policy) provides a framework for ensuring merit-based recruitment, transparent processes, and assist with building organisational capability

3 POLICY OBJECTIVE

3.1 COMMITMENT TO MERIT-BASED RECRUITMENT

Council recognises that employees are its most valuable resource and accordingly, endeavours to attract highly skilled and trained people to work within the organisation.

Council is committed to the selection of applicants based on merit, and building organisational capability and excellence through its people. Merit-based recruitment and selection principles allow for competitiveness, fairness and transparency. Selection and assessment from the pool of applicants is based on their knowledge, skills, attributes and experiences, as these relate to the requirements of the position.

This policy provides a framework and process for end-to-end, merit-based recruitment including:

- the approval hierarchy;
- advertising;
- selection and short-listing of applicants; and
- appointment of successful applicants.

4 POLICY SCOPE

This Policy applies to all recruitment within Council.

Responsible Officer: Executive Manager Corporate Services
Policy Owner: Council **Res No:** 2025/19
Policy X001 Version: 1
Effective Date: 16 Apr 2025

UNCONTROLLED DOCUMENT WHEN PRINTED
Review Due: Apr 2029

Page 1

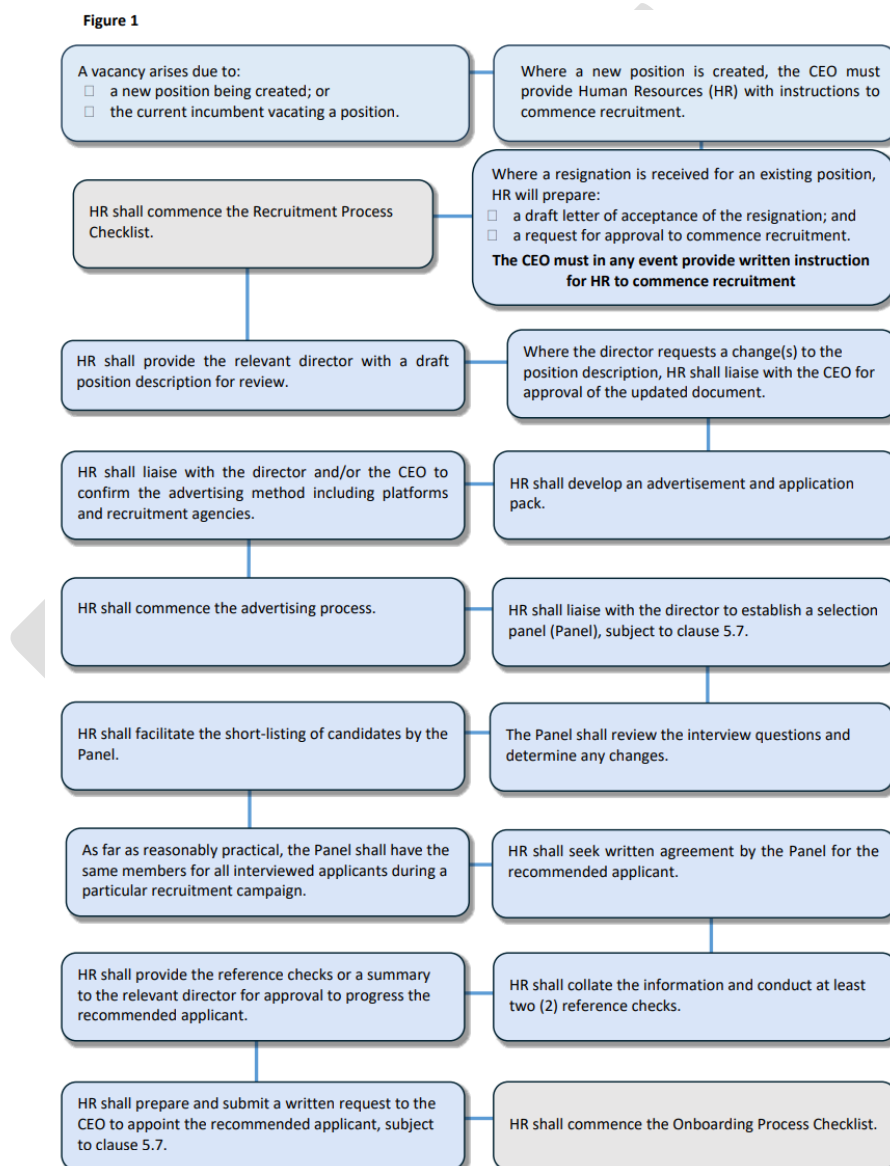
POL-GOV- X001 – Policy Template

To the extent there is any unintended conflict between this Policy and the relevant legislation, the relevant legislation will prevail to the extent of any inconsistency.

5 POLICY STATEMENT

The recruitment and selection process targets applicants who clearly demonstrate that they meet the requirements of the position and supports decision-making practices that will withstand public scrutiny.

Recruitment Process Summary



Recruitment Process Details**5.1 RECRUITMENT DOCUMENTATION AND CHECKLIST**

Council templates, as updated from time to time, must be used for document preparation, advertising and correspondence throughout the recruitment process. The Recruitment Process Checklist (or similar) must be complied with.

5.2 VACANCIES AND APPROVAL TO COMMENCE RECRUITMENT

5.2.1 Human Resources (HR) must only commence a recruitment campaign with written approval by the CEO.

5.2.2 Where a new position is created, the CEO shall provide written instruction for HR to commence recruitment. Approval from the Executive Manager of Corporate Services (or similar), verifying operational budget capacity, should either be included in the instructions from the CEO or otherwise confirmed in writing by HR.

5.2.3 Where a resignation is received, HR shall prepare:

- a draft letter accepting the resignation, for the CEO to review and sign; and
- a written request for CEO approval to commence recruitment which must include:
 - the position to be recruited for; and
 - the rationale for its requirement (eg resignation of current incumbent).

5.2.4 Where a position becomes vacant by any other means, HR shall prepare a written request for CEO approval to commence recruitment.

The CEO must in any event provide approve an Authority to Recruit to commence recruitment

5.2.5 Where the relevant Executive Manager requests a change(s) to the position and/or the position description, HR must request written approval for the change(s) by the CEO. Alternatively, the Executive Manager may forward CEO's written approval for the change(s) to HR where already received.

5.2.6 The director is responsible for any required negotiations with the CEO, including requested change(s) to an existing position and/or the position description.

5.2.7 Provision of instructions or approval by the CEO for HR to commence a recruitment campaign must include, but not be limited to, consideration of the following:

- demonstrated need for the position;
- demonstrated need, benefit, or rationale for any requested change(s);
- the operating budget for funding the position and/or changes.

5.2.8 HR may provide guidance, information and/or assistance with any of the steps in this clause 5.2.

5.3 POSITION DESCRIPTION AND SELECTION CRITERIA

5.3.1 HR shall prepare and provide a draft position description to the director for review and identification of any required changes, subject to clause 5.2.5. The position description must comply with Council's template as amended from time to time and must comply with clause 5.4.3 where applicable.

5.3.2 The final version of the position description must be approved by the director before proceeding with the recruitment campaign, subject to clause 5.2.5.

5.4 ADVERTISING

Generally, advertising for a recruitment campaign will be via internal and external advertising and remain open to receive applications for a minimum period of 14 days. However, this may be varied due to business requirements and must be clearly stated in the publicised campaign documentation. Where advertisements are placed internally and externally for the same position, they must remain open for the same period.

5.4.1 Internal Advertising

Council may choose to exclusively advertise internally to fill a vacancy with written approval by the CEO, subject to clause 5.7.3. Internal advertisements shall be made available via, but not limited to:

- Council email to all employees; and
- Council notice boards (physical and electronic).

5.4.2 EXTERNAL ADVERTISING

External advertisements shall be made available via, but not limited to:

- Council email to all employees;
- Council notice boards (physical and electronic);
- Council's Facebook page;
- Council's website; and
- Other community notice boards as identified from time to time.

Various other platforms may also be utilised as agreed with the director and/or CEO (eg Seek and newspapers).

5.4.3 Identified Positions

Council may designate certain positions as being identified for Aboriginal and/or Torres Strait Islander people only. Where this clause is applicable, the position description and all advertising must disclose that the position is identified and for which reason(s).

To assess a position as identified, one of the exemptions provided in the Anti-Discrimination Act 1991 must apply (see Appendix 3), including the following:

- genuine occupational requirement;
- equal opportunity measure; or
- welfare measure.

The reason why an advertised position has been identified for Aboriginal and/or Torres Strait Islander people only, must be provided in all advertising (see Appendix 3).

5.4.4 Senior Executive Staff and Specialist Positions

POL-GOV- X001 – Policy Template

Advertising for all permanent senior executive staff and specialist positions, as approved by the CEO, must be made available in compliance with clause 5.4.2. Additionally, advertising may include any/all of the following avenues:

- one or more major Queensland state-wide newspapers;
- one or more regional newspapers;
- one or more local newspapers;
- appropriate Local Government industry publications.

5.4.5 Casual and Temporary Staff

The CEO may approve to engage casual and/or temporary staff without advertising, for a period generally not exceeding three (3) months, to temporarily fill a vacancy, or to fill a short-term vacancy. Prior to granting approval for engagement, the CEO must consider, but not be limited to, the following:

- using the general methods under this Policy would not be considered viable because of the specialised nature of the skills being sought;
- the availability of such skills within the Council area is considered unlikely;
- the timeframe makes it unviable to consider a recruitment campaign for a particular position or task;
- temporarily appointing a person to the position while the recruitment process is underway.

5.4.6 Recruitment Agencies

In general, to ensure that Council can attract the skills and expertise it requires, recruitment agencies may be engaged for highly technical, specialist, or senior executive staff recruitment campaigns. In any event, a recruitment agency may be engaged to assist with recruitment for any position, in compliance with the Procurement Policy.

5.5 SELECTION PANEL (PANEL)

The Panel will consist of at least two (2) people for local positions or three (3) positions for supervisors and Executive Managers unless the CEO approves a variation in writing.

The Panel should generally reflect the diversity of the applicant pool, with consideration given for inclusion of the following:

- a representative from HR; and
- a representative from the department (or similar) recruiting the position (eg supervisor); and
- one of:
 - another representative from the same department (or similar); or a person with expertise in the field being recruited; or
 - a person with a good working knowledge of Council processes.

Where practicable, a person identifying as Aboriginal and/or a Torres Strait Islander should be included on the Panel to assist with recruitment of quality personnel that understand the importance of building strong community relationships.

5.6 Training

Responsible Officer: Executive Manager Corporate Services
Policy Owner: Council **Res No:** 2025/19
Policy X001 Version: 1
Effective Date: 16 Apr 2025

UNCONTROLLED DOCUMENT WHEN PRINTED
Review Due: Apr 2029

POL-GOV- X001 – Policy Template

Council will provide, and/or make available, a recruitment and selection training package for employees directly involved or engaged on a regular basis in the recruitment process, reinforcing effective governance and leadership principles.

5.7 Conflicts of Interest or Personal Knowledge

At the commencement of the recruitment process, the panel members must declare any actual, potential, or perceived conflict of interest, or any other issue which may be seen to unduly advantage or disadvantage an applicant, using a Declaration of Conflict of Interest form (see Appendix 1).

5.7.1 Close Personal or Commercial Relationships

Where a panel member is related to or has a close personal or commercial relationship with an applicant, they must declare this and step down from the Panel. This may include but is not limited to relationships such as the following:

- a spouse/de facto, parent, child or sibling of the panel member;
- a person who lives in the same house as the panel member;
- a person the panel member would call a close friend;
- a person the panel member regularly meets for meals or social activities;
- a business partner of the panel member;
- a person the panel member works for or is supervised by;
- a person from an organisation where the panel member is a board member or executive officer;
- a person from an organisation where the panel member or another close person has an interest;
- a person the panel member has had a past dispute with or reason for disliking them;
- a person the panel member feels as though they could not make an unfavourable decision about.

5.7.2 Personal Knowledge

A panel member is not automatically precluded from the Panel where there is personal knowledge about an applicant, provided there is no close personal or commercial relationship. However, the panel member may choose to step down from the Panel.

Where the panel member does not step down from the Panel, there must be agreement with remaining panel members and the personal knowledge must be:

- documented in individual short-list notes by panel members;
- declared prior to consideration of the applicants and short-listing; and
- discussed and documented prior to consideration of the applicants and short-listing.

Personal knowledge used at any time during the recruitment and selection process by a panel member, must be justified by the panel member to the Panel, and documented to include:

- what that personal knowledge was/is; and
- how it was used. Where a panel member rates or scores an applicant more or less favourably using personal knowledge, the documentation must include the following:
- what the personal knowledge was/is; and

- how it was used in the rating and/or scoring process.

Personal knowledge must be included in the written request to offer employment per the following:

- was any personal knowledge used;
- by whom;
- for which applicant; and
- how that personal knowledge was managed.

5.7.3 CEO Declaration of Conflict of Interest and Personal Knowledge

Where the CEO is related to or has a close personal or commercial relationship with the recommended applicant, they must declare this and approval to appoint the recommended applicant must be delegated to another person. Where practicable, the delegation should be to a director who is part of the Senior Leadership Team, subject to clause 5.7.1.

Where the CEO has personal knowledge about the recommended applicant, approval to appoint the recommended applicant may either be delegated to another person and where practicable, this should be a director who is part of the Senior Leadership Team, subject to clause 5.7.1, or the personal knowledge documented to include:

- what that personal knowledge was/is; and
- how it was used in the request to appoint the recommended applicant.

Delegation to another person to approve a request to appoint the recommended applicant may be to a person that is not part of the Senior Leadership Team where this is required to avoid a Conflict of Interest or due to Personal Knowledge and may include a person that is not an employee of Council, subject to clause 5.7.1.

Delegation to a person that is not part of the Senior Leadership Team, or is not an employee of Council, must be justified in writing as part of the delegation. The person must have a reasonable association with, and understanding about, Council and the position being recruited.

5.8 Selection

5.8.1 Interview Questions

HR shall provide draft interview questions to the Panel for their review and update. The Panel must provide approval for the interview questions prior to use.

5.8.2 Short-listing

The Panel shall consider all applications and undertake short-listing using a merit-based process, based on whether each applicant meets the agreed criteria, generally, the essential and/or selection criteria of the position description (or similar). The same criteria must be utilised for each application.

The Panel must reach a consensus for the short-list of applicants. The CEO, or their delegate per clause 5.7.3, must make the decision where a consensus cannot be reached.

To assess the merits of an applicant as being eligible for short-listing, consideration must be given to the following:

- the identified requirements to perform the duties of the position being recruited for; and
- selection of the most suitably experienced and qualified applicant.

POL-GOV- X001 – Policy Template

Each panel member shall rate each applicant as suitable or not suitable, and the Panel shall reach a consensus for the short-list of applicants. Generally, the agreed three (3) most suitable applicants shall be invited to attend an interview. Where the Panel reaches a consensus that an applicant is rated as not suitable, the applicant shall not be invited to attend an interview at any stage for the recruitment campaign.

5.8.3 Scoring Interviewees

After each interview, the panel members must calculate a total score for the interviewed applicant (interviewee), following the grading in the interview questions and as updated from time to time. Each panel member shall also indicate whether each applicant is: • suitable for the position; and • the desired applicant for the position. Justification of the scoring must be documented in the interview notes.

5.8.4 Recommended Applicant

The Panel must reach a consensus about which applicant(s) will be recommended to the CEO to make an offer of appointment and must consider the scoring per clause 5.8.3. Justification for the recommended applicant(s) must be documented in the interview notes or otherwise form part of the request to appoint the recommended applicant. The CEO, or their delegate per clause 5.7.3, must make the decision where a consensus cannot be reached.

5.9 Reference Checks

5.9.1 External Applicants

Applicants shall be asked to supply at least two referees including the referee's:

- email;
- phone number; and
- work place or alternative information.

Contact must be made with two referees and the same questions asked of both.

Reasonable steps should be taken to ensure referees are genuine (such as using an independent number to contact the workplace or conducting a public search to verify as a genuine business). Where one or both referees are unable to be contacted, HR must contact the recommended applicant and seek a further referee(s) or gain permission in writing from the CEO to vary from this Policy.

5.9.2 Internal Applicants

It is permissible not to conduct a reference check provided there is a recent probation or performance review that is favourable and there is no performance management or improvement plan (or similar) in place. This must be disclosed as part of the written request to appoint the recommended applicant.

5.10 Appointment

The CEO must approve all employee appointments in writing, subject to clause 5.7.3.

HR shall prepare a written request to offer employment to the recommended applicant and circulate to the Panel for approval prior to submission to the CEO (see Appendix 2). The written request must contain the following:

- the Panel's recommendation;
- the Panel's rationale;
- the Panel's recommended offer details;

POL-GOV- X001 – Policy Template

- copies of the completed reference checks; and
- details of any declared personal knowledge (including documentation per clauses 5.7.2 – 5.7.3).

Where CEO approval has been received, subject to clause 5.7.3, an offer of appointment may be made verbally, followed by a formal contract prepared using Council templates. The contract must be signed by the CEO before providing it to the recommended applicant. (Refer onboarding process/checklist).

5.10.1 Contract Content

Where available, Council will utilise industry templates, for example, those provided by HR Assist (or similar), as the basis of its contracts. Contracts will be customised for each position and include the following as a minimum:

- employment status;
- place of employment;
- hours of work;
- rate of pay;
- person to whom the employee will be responsible;
- probation period;
- position description; and
- any other information required by legislation, regulation, standard or award.

5.11 Interview/Site Visit Expenses and Reimbursement

Generally, Council will arrange travel and accommodation for applicants who are required to travel from outside the Napranum/Weipa area for an interview or site visit. However, the CEO may approve for an applicant to make their own arrangements in limited circumstances and seek reimbursement. Expenses will not be considered for reimbursement without prior written approval by the CEO.

The following categories of expenses may be considered for reimbursement:

- an economy return airfare for the applicant, generally from the applicant's normal place of residence;
- reasonable fuel expenses for the applicant to self-drive the most direct route, generally from the applicant's normal place of residence and return;
- hire car to and from the airport;
- mileage and fuel to and from the airport;
- taxi, or ride-share (or similar) to and from the airport;
- up to two (2) night's accommodation as nominated by the CEO;
- meals to the extent they are not included in other arrangements (for example: where accommodation includes breakfast, the same meal will not be reimbursed).

Where reimbursement applies, HR shall prepare a written notification for submission to the CEO that includes the following details:

- the date and time of the interview/site visit (with at least one week's notice);

POL-GOV- X001 – Policy Template

- the details of any Council arranged travel and accommodation expenses;
- the details of any agreed expenses that Council will reimburse to the applicant;
- the instructions for the applicant to seek reimbursement (including a provision that the applicant must provide a tax invoice for each approved purchase for reimbursement to be processed).

Where CEO approval is received, the notification may be provided to the applicant to proceed.

5.12 Remuneration

The award rate for each position must be determined and will form the lowest base for determining the actual rate to be offered/applied to the position.

- Senior Executive Staff Remuneration levels for senior executive staff will be as per negotiated contracts approved by the CEO prior to or at the time of appointment and in compliance with clause 5.10
- Non-Senior Executive Staff Remuneration levels for non-senior executive staff will generally be as per the award rate or otherwise as agreed and approved by the CEO in compliance with clause 5.10.

5.13 Relocation

Relocation expenses reimbursement must comply with Council's Relocation Policy.

5.14 Unsuccessful Applicants

Upon appointment of the successful applicant, all unsuccessful applicants must be advised in writing that they were unsuccessful in this instance, using standard wording/templates as updated from time to time. Where practicable, unsuccessful applicants should be notified within two weeks of the successful applicant formally accepting their offer.

5.15 Host Agreements

A person who has completed a period of work for Council via a Host Agreement or similar (for example: My Pathway), may be appointed as an employee to a position within Council at the discretion of the CEO without following any/all of clauses 5.1 – 5.14, subject to item 5.7.3.

Considerations by the CEO must include, but not be limited to:

- liaison with the applicable director and supervisor;
- internal feedback;
- performance reviews;
- performance management issues;
- successful completion of a period of work that is similar to the current general probation period (ie three (3) or six (6) months); and
- whether the person would have successfully completed the probation period if they were engaged directly by Council.

5.16 Succession Planning

An employee identified and documented for succession planning may be appointed to the position identified in the succession plan without following any/all of clauses 5.1 – 5.14, subject to item 5.7.3. Where

POL-GOV- X001 – Policy Template

this clause is applicable, a performance review must be performed by the employee's supervisor or director, and a recommendation provided to the CEO. Approval will remain at the discretion of the CEO.

Considerations by the CEO must include, but not be limited to:

- the employee being previously identified and documented as having potential for being developed for appointment to a specified and generally more critical position within Council;
- the employee's overall readiness for the position;
- liaison with the applicable director and supervisor;
- internal feedback;
- performance reviews;
- performance management issues;
- prior training, development and agreement with the employee regarding the succession plan.

5.17 Acting in Vacant Positions

An employee that has acted in a position for generally six (6) months or more may be appointed to that position at the discretion of the CEO without following any/all of clauses 5.1 – 5.14, subject to clause 5.7.3. Where this clause is applicable, a performance review must be performed by the employee's supervisor or director, and a recommendation provided to the CEO. Approval will remain at the discretion of the CEO.

Considerations by the CEO must include, but not be limited to:

- liaison with the applicable director and supervisor;
- internal feedback;
- performance reviews; and
- performance management issues

5.18 Employees Reporting Directly to the CEO

Where clauses 5.16 – 5.17 are applicable and the employee reports directly to the CEO, a recommendation is not required. However, subject to item 5.7.3, considerations by the CEO or their delegate must include, but not be limited to:

- liaison with the Senior Leadership Team (or similar);
- internal feedback;
- performance reviews; and
- performance management issues.

6 HUMAN RIGHTS COMPATIBILITY STATEMENT

This policy has been assessed as compatible with Human Rights protected under *the Human Rights Act 2019*.

7 DEFINITIONS

CEO means Chief Executive Officer, or Acting Chief Executive Officer, subject to approved delegation of authority.

Council means Napranum Aboriginal Shire Council, local government entity.

Councillor means elected representatives, including the Mayor, of the Napranum Aboriginal Shire Council, within the meaning of the *Local Government Act 2009*.

Employee means any person employed or engaged by Council, regardless of their status (full time, part time, casual, volunteer).

Host agreement includes where a person is engaged to work for Council via an external employment service provider or similar.

Merit-based means the process of selection that:

- ☐ identifies the requirements needed to perform the duties of a position; and
- ☐ advertises the position in a manner to attract and enable selection of the most suitably experienced and qualified applicant.

Recruitment campaign / campaign means the process of advertising and attracting interest and applications for a vacant or new position in Council's organisational structure.

Recruitment agency / agency includes recruitment agencies, marketing experts or any other external assistance engaged by Council to assist with generation of a pool of applicants or placement of an employee(s).

Succession planning means a person is identified and documented as having potential for being developed for appointment to a specified and generally more critical position when it becomes vacant, to assist with business continuity and stability.

Term	Definition

8 RELATED POLICS AND OTHER DOCUMENTS

- Equal Employment Opportunity Policy
- Performance Review Policy
- Relocation Policy

Other Related Documentation

- Australian Human Rights Commission: Good practice, good business
- Queensland Human Rights Commission: Aboriginal and Torres Strait Islander Identified Positions
- Recruitment Checklist

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UNCONTROLLED DOCUMENT WHEN PRINTED
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POL-GOV- X001 – Policy Template

- Recruitment Applicant Table
- Recruitment – Conflict of Interest Declaration Form
- Request to Appoint Template
- Onboarding Process Checklist
- Recruitment and Selection training package
- Interview Questions (per position)
- General Council correspondence and other templates, as updated from time to time.

9 MONITORING AND REVIEW

Notwithstanding the above, this policy is to be reviewed every four (4) years for relevance and to ensure that its effectiveness is maintained.

10 RESPONSIBILITY

This Policy is to be:-

- implemented by the CEO; and
- reviewed and amended in accordance with the by the Executive Manager Corporate Services.

11 VERSION CONTROL

Version	Details	Resolution No	Date
V1			

Responsible Officer: Executive Manager Corporate Services
Policy Owner: Council **Res No:** 2025/19
Policy X001 Version: 1
Effective Date: 16 Apr 2025

UNCONTROLLED DOCUMENT WHEN PRINTED
Review Due: Apr 2029

17.3 AGED CARE FEES

Author: Janelle Menzies (Chief Executive Officer)

Authorisers: Janelle Menzies, Chief Executive Officer

Attachments: 1. Setting Schedule of Fees for new Support at Home 1 [17.3.1 - 3 pages]

EXECUTIVE SUMMARY

For Council to decide on the new Aged Care Fees

RECOMMENDATION

That Council resolve to set the Aged Care Fees as :-

REPORT ATTACHED

Setting Schedule of Fees for new Support at Home 1/11/2025

- (replacement model from current Hone Care Packages)

New SOF to include:

- Labor
- Package management
- Administration
- Transport
- A margin to cover cost of capital used in delivering the service

PASC Finance Manager conducted a cost analysis for the last three years to provide a true cost (see below) to Council for each service provision. This summary does not include funds provided to Council to Aged Care Services e.g. (CHSP, HCP funding, Indigenous Employment Initiative) Suggested prices are as per hour for services, per meal for Meals and per trip for transport.

Also note last column provides current CHSP SOF

Costs Review for Aged Care 2025/26									
		Units of Service Delivered p/a	Cost to Council per service	Review	20% Review Mark up	Benchmark National Median	Benchmark Ranger (Upper)	2025/26 CHSP Prices	
Service deliveries, 3 year average									
Care Management							120	150	
Meal Delivery							15	22	22.21
Meal Prep							97	110	
Meals	M	16,687	\$ 35.90	599,051	\$ 43.10				
Domestic Assistance	SS	947	\$ 93.89	88,933	\$ 112.70	95	109		94.94
Home Maintenance	HM	751	\$ 126.00	94,599	\$ 151.20	103	120		116.74
Personal Care	SS	148	\$ 93.89	13,915	\$ 112.70	100	115		105.84
Social Support - Group	SS-G	1,468	\$ 77.10	113,214	\$ 92.50	?	?		42.02
Social Support - Individual	SS	1,141	\$ 93.89	107,088	\$ 112.70	99	110		93.40
Transport	T	3,711	\$ 64.70	240,080	\$ 77.60	70	97		56.58
		24,853		1,256,881					
				4,648	0.4%				

At present I have not been advised to how much the new model will provide to each level of SOH to pay for these services. The current levels of funded are for levels 1-4 whereas SAH will be 1-7 rates still to be advised.

Current funding per month is:

- Level 1 \$1596.90
- Level 2 \$2278.50 (We have 6 clients on L2)
- Level 3 \$4137.90 (We have 3 clients on L3)
- Level 4 \$6912.70

Attached is a view of a current client's statement to give you an example to understand how little the funding provides. The new model will need to have the admin and management costs incorporated in the unit prices instead of being a separate charge.

Also in the new model (SAH) clients through Services Australia will be charging a co-contribution fee. Rates still to be advised but will be a percentage for each service provided. Pormpuraaw venerable are unable to afford paying this co-contribution so it will be an additional cost - loss to council. Still waiting for further information regarding the co-contribution.

PORMPURA AW QLD 4892		CARE PACKAGE STATEMENT		
		August 2025		
Income and Expense Account - Transaction Details		Credit \$	Debit \$	Balance \$
01/08/2025 - OPENING BALANCE:				2449.66
01/08/2025 - Direct Transport: John Foote (4.00 Trips)			189.92	2259.74
03/08/2025 - Meals at Home: Phatcharee Phuangprasert (ACC) (14.00 Meals)			310.66	1949.08
04/08/2025 - Direct Transport: John Foote (4.00 Trips)			189.92	1759.16
07/08/2025 - Government Funding		3554.15		5313.31
07/08/2025 - Supplements (MMM Viability Level 7)		721.68		6034.99
07/08/2025 - Package Management Charge			602.56	5432.43
07/08/2025 - Care Management Charge			452.49	4979.94
10/08/2025 - Meals at Home: Phatcharee Phuangprasert (ACC) (14.00 Meals)			310.66	4669.28
11/08/2025 - Linen Services: Davina Wilson (1.50 Hours)			121.45	4547.83
12/08/2025 - Direct Transport: John Foote (4.00 Trips)			189.92	4357.91
12/08/2025 - Visiting: Phatcharee Phuangprasert (ACC) (0.50 Hours)			40.48	4317.43
15/08/2025 - Direct Transport: John Foote (4.00 Trips)			189.92	4127.51
17/08/2025 - Meals at Home: Phatcharee Phuangprasert (ACC) (14.00 Meals)			310.66	3816.85
20/08/2025 - Accomp Activities: Davina Wilson (2.00 Hours)			161.92	3654.93
21/08/2025 - Clean House: Avril Paul (1.00 Hours)			80.97	3573.96
21/08/2025 - Visiting: Phatcharee Phuangprasert (ACC) (0.50 Hours)			40.48	3533.48
24/08/2025 - Meals at Home: Phatcharee Phuangprasert (ACC) (14.00 Meals)			310.66	3222.82
26/08/2025 - Clean House: Avril Paul (1.00 Hours)			80.97	3141.85
27/08/2025 - Direct Transport: John Foote (4.00 Trips)			189.92	2951.93
31/08/2025 - Meals at Home: Phatcharee Phuangprasert (ACC) (14.00 Meals)			310.66	2641.27
Closing Balance \$		4275.83	4084.22	2641.27

Australian Government Department of Health and Aged Care have provided a summary of indicative prices that might be charged as per 2nd last column for Aged Care cost review

My concern is meals fee to be charged:

Most clients request 14 meals a week (breakfast and lunch - 7 days week, this cost eats up a bulk of the clients' package. As per suggested rate of finance meals were \$38.10 + \$5.00 clients currently pay per meals \$2,133.60 would be needed to cover meal expenses.

Transport is charged as per trip

Each trip normally consists of staff support of an half hour and maybe 1 km, Current transport charged to funding is \$56.58, CHSP is \$56.58, benchmark suggested rate is \$70-97 per trip

Costs need to be set by Council for Support at Home on and provided to the department for the following:

Suggested rate going on provided benchmark / PASC Finance Manager

1. Care Management \$135per hour
2. Meal provision and delivery \$25per meal (noting clients pay \$10 per day towards purchase of food)
3. Domestic Assistance \$100 per hour
4. Home Maintenance \$125 per hour
5. Personal Care \$110 per hour
6. Social Support Group \$45 per hour
7. Social Support Individual \$110 per hour
8. Transport per trip \$60

Rate to be decided on by Council

1. Care Management \$
2. Meal provision and delivery \$ (noting clients pay \$10 per day towards purchase of food)
3. Domestic Assistance \$
4. Home Maintenance \$
5. Personal Care \$
6. Social Support Group \$
7. Social Support Individual \$
8. Transport per trip \$

17.4 AUDIT COMMITTEE REPORT TO COUNCIL

Author: {author-name}
Authorisers: Janelle Menzies
Attachments: Nil

KEY OUTCOME

Strategic Priority: 5. Organisation - developing our character

Objective: 5.1 Ensure Council operates with integrity and transparency in all areas of business, decision making, and reporting.

EXECUTIVE SUMMARY

The purpose of this report is for the Chief Executive Officer to present the unconfirmed minutes of the Audit Committee Meeting held on 2 September 2025, to serve audit committee report to Council in accordance with section 211(4) of the *Local Government Regulation 2012*.

RECOMMENDATION

That the Council receive and note the Audit Committee Report by the Chief Executive Officer.

BACKGROUND

Council has established an Audit Committee in accordance with section 105 of the *Local Government Act 2009*.

As a committee of Council, the Audit Committee is independent of management and does not have any executive powers, delegated responsibility or authority to implement action. The Audit Committee has authority to review and make recommendations to Council on any matters within its scope of responsibility. In doing so the Audit Committee has the authority to seek information it requires and has full right of access to all levels of management through the Chief Executive Officer.

The main purpose of the Committee is to provide an oversight function to Council in the effective performance of its responsibilities related to draft financial statements, internal audit and risk management as prescribed under the Local Government Act 2009, the Local Government Regulation 2012 and other relevant legislation, standards and requirements.

Written Report and Recommendations (Local Government Regulation 2012 - Section 211 (1)(c))

The Audit Committee met on 2 September 2025 to consider the following agenda items:

Matters raised by CEO

- Asset Management Plans
- Risk Management Development

Financial & Governance Reporting

- Audited Financial Statements for 2024/25 for Audit Committee Adoption
- Fraud Register
- Audit Committee Self-Assessment

External Audit Update

- QAO External Audit Closing Report 2024/25 FY
- External Audit Interim Report for 2024/25 FY

Internal Audit Update

- Nil

CONSULTATIONS (Internal/External)

QAO

Altus

Crowe

LEGISLATION / LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Local Government Act 2009

Local Government Regulations 2012

Audit Committee Charter

FINANCIAL AND RESOURCE IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

Nil

HUMAN RIGHTS CONSIDERATIONS

Section 4(b) of the Human Rights Act 2019 requires public entities to act and make decisions in a way compatible with human rights. The Human Rights Act 2019 requires public entities to only limit human rights in certain circumstances. The human rights protected under the Human Rights Act 2019 are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

1. Recognition and equality before the law;	13. Cultural rights—generally;
2. Right to life;	14. Cultural rights—Aboriginal peoples and Torres Strait Islander Peoples;
3. Protection from torture and cruel, inhuman or degrading treatment;	15. Right to liberty and security of person;
4. Freedom from forced work;	16. Humane treatment when deprived of liberty;
5. Freedom of movement;	17. Fair hearing;
6. Freedom of thought, conscience, religion and belief;	18. Rights in criminal proceedings;
7. Freedom of expression;	19. Children in the criminal process;
8. Peaceful assembly and freedom of association;	20. Right not to be tried or punished more than once;
9. Taking part in public life;	21. Retrospective criminal laws;
10. Property rights;	22. Right to education;
11. Privacy and reputation;	23. Right to health services.
12. Protection of families and children;	

Consideration of the 23 human rights protected under the Human Rights Act 2019 has been undertaken as part of this decision. It has been determined that this decision does not limit human rights.

END OF DOCUMENT