Appendices

Ordinary Council Meeting – 16 June 2026

Appendix | 1

Minutes for WWASC Ordinary Council Meeting

19 May 2026 UNCONFIRMED

Wujal Wujal Aboriginal Shire Council

Ordinary Council | Meeting Minutes

Date: Tuesday 19 May 2026
Time: 9:26am
Venue: Council Administration and Microsoft Teams

UNCONFIRMED

Order of Business

Order of Business 2

1. Opening of Meeting 5
   - 1.1 Welcome | Opening of Meeting 5
   - 1.2 Acknowledgement of Traditional Owners 5
2. Attendance, Leave of Absence and Apologies 5
   - 2.1 Attendance 5
   - 2.2 Leave of Absence | Apologies 5
   - 2.3 Visitors | Presenters 6
3. Condolences | Congratulations 6
4. Mayoral Motion 6
5. Confirmation of Minutes of the Previous Meeting 6
6. Declarations of Interest in the Matters on the Agenda 7
7. Business Arising or Outstanding Matters from Previous Meeting 7
8. Items for Consideration and Decision 7
   - 8.1 2023-24 Annual Report 7
   - 8.2 Anti-Discrimination and Equal Opportunity Policy 8
   - 8.3 Fitness for Work Policy 9
   - 8.4 Operational Plan Self-Assessment Report (Quarter 3) 9
   - 8.5 Grant Funding and Project Status Report 10
   - 8.6 Wujal Wujal Local Resilience Action Plan (LRAP) 10
   - 8.7 Wujal Wujal Aboriginal Shire Council (WWASC) Final Management Report Financial Year 2024 11
   - 8.8 Chief Executive Officer Annual Leave 11
9. Reports: Elected Members and Council Officers 12
   - 9.1 Corporate and Commercial Finance Report 12
   - 9.2 Mayor's Monthly Portfolio Report 12
   - 9.3 Deputy Mayor Claudia Doughboy: Economic Development, Tourism and Health 13
   - 9.4 Councillor Robert Bloomfield: Community Sports and Lifestyle 14
   - 9.5 Councillor Nikita Tayley: Environment and Culture 14
   - 9.6 Councillor Lucas Creek: Law and Order 15
   - 9.7 Chief Executive Officer Report 15
   - 9.8 Works and Building Services Report 17
   - 9.9 Community Services Monthly Report 17
   - 9.10 Aged Care Services Monthly Report 18
10. General Business 18

UNCONFIRMED

11. Next Ordinary Council Meeting Date.....18
12. Meeting Closure 18

UNCONFIRMED

APPENDICES

Appendix Number	Item Number and Information	Page Number in Appendices
1	Item Number 5.1 WWASC Ordinary Council Meeting (20260428) - Unconfirmed Minutes	2
2	Item 8.1 2023-24 Annual Report	26
3	Item Number 8.2 Anti-Discrimination and Equal Opportunity Policy	107
4	Item Number 8.3 Fitness for Work Policy	115
5	Item Number 8.4 2025-26 Operational Plan Q3 Progress Statements	125
6	Item Number 8.5 Grants Report – April 2026	165
7	Item Number 8.5 Funded Projects Report – April 2026	179
8	Item Number 8.7 Wujal Wujal Aboriginal Shire Council Final Management Report 2024	181
9	Item Number 9.1 Financial Report – April 2026	196

UNCONFIRMED

1. Opening of Meeting

1.1 Welcome | Opening of Meeting

1.2 Acknowledgement of Traditional Owners

2. Attendance, Leave of Absence and Apologies

2.1 Attendance

Councillors

Councillor Alister Gibson, Mayor
Councillor Nikita Tayley
Councillor Lucas Creek

WWASC Staff Representatives

Chief Executive Officer, Peter O'May
Community Services Manager, Kesa Strieby
Finance Manager, Arminda David
Elise Angel, Finance Accountant
Carah Taylor (observer)
Executive Officer, Bronwyn Barry (secretariat)

2.2 Leave of Absence | Apologies

Councillor Claudia Doughboy, Deputy Mayor
Councillor Robert Bloomfield
Operations Manager, Works and Building Services, Dan Hall

Councillor Nikita Tayley has requested a leave of absence for the Ordinary Council Meeting on Tuesday 16 June 2026.

Resolution: Request for leave of absence for the Ordinary Council Meeting on Tuesday 16 June 2026 by Councillor Tayley

Resolution:	That Council approve the request for leave of absence to take some Annual Leave submitted by Councillor Nikita Tayley for the Ordinary Council Meeting to be held on Tuesday 16 June 2026.	
Moved:	Cr Lucas Creek	Carried 3/3
Seconded:	Mayor Alister Gibson	
Resolution No	20260519-01	

Resolution: Request for leave of absence for the Ordinary Council Meeting on Tuesday 19 May 2026 by Deputy Mayor Claudia Doughboy

Resolution:	That Council approve the request for leave of absence due to passing of a family member submitted by Deputy Mayor Claudia Doughboy for the Ordinary Council Meeting to be held on Tuesday 19 May 2026.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-02	

CONFIRMED

Resolution: Request for leave of absence for the Ordinary Council Meeting on Tuesday 19 May 2026 by Councillor Robert Bloomfield

Resolution:	That Council approve the request for leave of absence due to passing of a family member submitted by Councillor Robert Bloomfield for the Ordinary Council Meeting to be held on Tuesday 19 May 2026.	
Moved:	Cr Lucas Creek	Carried 3/3
Seconded:	Mayor Alister Gibson	
Resolution No	20260519-03	

Note: Councillors were reminded the importance in prioritising attendance at Council meetings and workshops.

2.3 Visitors | Presenters

The schedule for these presentations is as follows: NIL

Time	Topic	Agency/Presenter

3. Condolences | Congratulations

Condolences to the Bowen Family
Condolences for the Tayley-Solomen Family
Condolences to the McGreen Family – Hopevale
Condolences to the Mitchel-McLean Family – Cooktown
Congratulations to Azahrea Gibson commencing with Council next week
Congratulations to Melody and Sterlin Bassani on their wedding
Congratulations to Jermaine Yougie, Dujuan Yougie, Keanan Yougie, Jazeel Yoren and Jukai Greenwool commencing with Council.

4. Mayoral Motion

Mayoral minutes/motion are used to introduce urgent/non routine matters only.

5. Confirmation of Minutes of the Previous Meeting

5.1 Minutes of the Ordinary Council Meeting | 28 April 2026

Refer to Appendix 1 (Page 2 of the Appendices) to review the minutes of the meeting held on 28 April 2026.

Resolution: Acceptance of the minutes of meeting held on Tuesday 28 April 2026

Resolution:	That the minutes of the Ordinary Council Meeting held on Tuesday 28 April 2026 be accepted as a true and correct record of that meeting.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-04	

UNCONFIRMED

6. Declarations of Interest in the Matters on the Agenda

- Declaration of Prescribed Conflict of Interest of any Item of Business
- Declaration of Declarable Conflict of Interest of any Item of Business
- Councillors to review existing Registers of Interest and Related Parties Disclosures

7. Business Arising or Outstanding Matters from Previous Meeting

7.1 Action Items from previous Ordinary Council Meeting.

Resolution: Action Items from previous Ordinary Council Meeting

Resolution:	That Council receive the action items from previous Ordinary Council Meeting.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Mayor Alister Gibson	
Resolution No	20260519-05	

Outstanding Items:

Review of Funeral Policy – Council agreed to increase the funeral allowance from $500 to $1000. Flowers to remain at $200. **Action: Governance Manager, Tania Edwards, to update policy to reflect change.**

Use of Band Equipment – Mayor indicated that he is willing to volunteer to supervise use of band equipment. **Action: Community Services Manager Kesa Strieby to advise community to contact the Mayor if they want to use band equipment.**

Ongoing vandalism issues – Council discussed the need for continued focus on ongoing vandalism in town. **Action: Community Services Manager Kesa Strieby to report new vandalism via PoliceLink.**

8. Items for Consideration and Decision

8.1 2023-24 Annual Report

Report to: Mayor, Councillors and Chief Executive Officer
Subject: 2023-24 Annual Report
Reporting Officer: Governance Manager, Tania Edwards
Status: Decision

Refer to Appendix 2 (Page 26 of the Appendices) – 2023-24 Annual Report

Purpose

To present the 2023–24 Annual Report to Council for formal adoption.

Proposed Resolution

That Council adopt the 2023-24 Annual Report as presented.

Resolution: 2023-24 Annual Report

Resolution:	That Council adopt the 2023-24 Annual Report as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-06	

UNCONFIRMED

8.2 Anti-Discrimination and Equal Opportunity Policy

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Anti-Discrimination and Equal Opportunity Policy
Reporting Officer:	Governance Manager, Tania Edwards
Status:	Decision

Refer to Appendix 3 (**Page 107 of the Appendices**) – Anti-Discrimination and Equal Opportunity Policy

Purpose

To consider adoption of the Anti-Discrimination and Equal Opportunity Policy.

Proposed Resolution

That Council:

1. Repeal the Anti-Discrimination Workplace Bullying and Harassment Policy dated 2023
2. Repeal the Equal Opportunity Policy dated 2008
3. Adopt the Anti-Discrimination and Equal Opportunity Policy as presented.

Resolution: Anti-Discrimination and Equal Opportunity Policy

Resolution:	That Council: 1. Repeal the Anti-Discrimination Workplace Bullying and Harassment Policy dated 2023 2. Repeal the Equal Opportunity Policy dated 2008 3. Adopt the Anti-Discrimination and Equal Opportunity Policy as presented.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-07	

UNCONFIRMED

8.3 Fitness for Work Policy

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Fitness for Work Policy
Reporting Officer:	Governance Manager, Tania Edwards
Status:	Decision

Refer to Appendix 4 (**Page 115 of the Appendices**) – Fitness for Work Policy

Purpose

To provide Council with information to inform a proposed decision to adopt the updated Fitness for Work Policy.

Proposed Resolution

That Council

1. Repeal the Drug and Alcohol Policy dated 29 July 2023
2. Adopt the Fitness for Work Policy as presented.

Resolution: Fitness for Work Policy

Resolution:	That Council 1. Repeal the Drug and Alcohol Policy dated 29 July 2023 2. Adopt the Fitness for Work Policy as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-08	

8.4 Operational Plan Self-Assessment Report (Quarter 3)

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Operational Plan Self-Assessment Report (Quarter 3)
Reporting Officer:	Governance Manager, Tania Edwards
Status:	Decision

Refer to Appendix 5 (**Page 125 of the Appendices**) – 2025-26 Operational Plan Q3 Progress Statement

Purpose

Council is required by legislation to review its performance against its Operational Plan on a quarterly basis.

Proposed Resolution

That Council adopt the Q3 review of the 2025-2026 Operational Plan as presented.

Resolution: Operational Plan Self-Assessment Report (Quarter 3)

Resolution:	That Council adopt the Quarter 3 review of the 2025-2026 Operational Plan as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-09	

UNCONFIRMED

8.5 Grant Funding and Project Status Report

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Grants Funding and Project Status Report
Reporting Officer:	Project Officer (Peak Services) Lana Maki, Grants Officer (Peak Services) Trish Barnard
Status:	Information

Refer to Appendix 6 (**Page 165 of the Appendices**) – Grants Report – April 2026
Refer to Appendix 7 (**Page 179 of the Appendices**) – Funded Projects Report – April 2026

Purpose

To provide Council with an update on grants management and project coordination support activities delivered by Peak Services, including the status of grant applications and grant-funded projects for the period of April 2026.

Proposed Resolution

That Council accept the Grants Funding and Project Status Report for April 2026 as presented.

Resolution: Grant Funding and Project Status Report

Resolution:	That Council accept the Grants Funding and Project Status Report for April 2026 as presented.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-10	

Action: Chief Executive Officer Peter O'May to establish meeting with Department of Transport and Main Roads Regional Director to discuss funding for road between Wujal Wujal to Cooktown.

Meeting adjourned for break at 10:29am.

Meeting resumed at 11:01am

8.6 Wujal Wujal Local Resilience Action Plan (LRAP)

Report to:	Mayor and Councillors
Subject:	Wujal Wujal Local Resilience Action Plan
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Purpose

To consider adoption of the Local Resilience Action Plan (LRAP).

Proposed Resolution

That Council adopt the Wujal Wujal Aboriginal Shire Council Local Resilience Action Plan – May 2026.

Resolution: Wujal Wujal Local Resilience Action Plan

Resolution:	That Council adopt the Wujal Wujal Aboriginal Shire Council Local Resilience Action Plan – May 2026.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-11	

UNCONFIRMED

8.7 Wujal Wujal Aboriginal Shire Council (WWASC) Final Management Report Financial Year 2024

Report to:	Mayor and Councillors
Subject:	Wujal Wujal Aboriginal Shire Council Final Management Report 2024
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Refer to Appendix 8 (**Page 181 of the Appendices**) – Wujal Wujal Aboriginal Shire Council (WWASC) Final Management Report 2024

Purpose

To present to Council the Queensland Audit Office (QAO) 2024 Final Management Report for WWASC.

Proposed Resolution

That Council receive the WWASC Final Management Report 2024.

Resolution: WWASC Final Management Report 2024

Resolution:	That Council receive the Wujal Wujal Aboriginal Shire Council Final Management Report 2024.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-12	

8.8 Chief Executive Officer Annual Leave

Report to:	Mayor and Councillors
Subject:	Chief Executive Officer Annual Leave
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Decision

Purpose

To seek Council's approval of the Chief Executive Officer's (CEO) request for annual leave.

Proposed Resolution

That Council:

1. Approve the request for annual leave by CEO Peter O'May from Friday 26 June to Friday 3 July 2026; and
2. Appoint Dan Hall as the Acting CEO for the period the CEO is on annual leave

Resolution: Chief Executive Officer Annual Leave

Resolution:	That Council: 1. Approve the request for annual leave by Chief Executive Officer Peter O'May from Friday 26 June to Friday 3 July 2026; and 2. Appoint Dan Hall as the Acting Chief Executive Officer for the period of 26 June to 3 July 2026.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-13	

UNCONFIRMED

9. Reports: Elected Members and Council Officers

9.1 Corporate and Commercial Finance Report

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Monthly Portfolio Report: Corporate and Commercial Finance Report
Reporting Officer:	Arminda David, Finance Manager
Status:	Information

Refer to Appendix 9 (**Page 196 of the Appendices**) – Financial Report – April 2026

Finance Manager to present the financial report to Council.

Proposed Resolution

That Council receive the Corporate and Commercial Finance Report for the month of April 2026 as presented.

Resolution: Corporate and Commercial Finance Report

Resolution:	That Council receive the Corporate and Commercial Finance Report for the month of April 2026 as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-14	

Action: Chief Executive Officer Peter O'May to send Community Services Manager Kesa Strieby a copy of the 2023-24 Financial Report.

9.2 Mayor's Monthly Portfolio Report

Report to:	Councillors and Chief Executive Officer
Subject:	Monthly Portfolio Report: Finance, Governance and all other portfolios
Reporting Officer:	Councillor Alister Gibson, Mayor
Status:	Noting

Mayor Alister Gibson represented the interests of the Wujal Wujal Aboriginal Shire Council since the last Ordinary Council meeting on 28 April 2026 and reported on his portfolio: Governance, Finance and all other portfolios.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Wednesday 29 April – Thursday 30 April 2026	LGAQ Indigenous Leaders Forum
Thursday 30 April 2026	Indigenous Mayors Accord Committee Meeting
Tuesday 5 May 2026	Empowering Councils Amendments (Webinar)
	TCICA SWG Housing
Wednesday 6 May 2026	Wujal Wujal Master Plan Project
Thursday 7 May 2026	FNQ RRTG Meeting
	FNQROC Board Meeting
Friday 8 May 2026	Cape York Region Package Taskforce (CYRP) Community Open Forum

UNCONFIRMED

Tuesday 12 May 2026	TCICA Forum on Land Tenure and its Impact on Housing and Economic Development
Wednesday 13 May 2026	TCICA May General Meeting
Monday 18 May 2026	Pre Agenda Review Meeting
	Local Government Reforms (Empowering Councils) Information Session

Resolution: That Council note Mayor Alister Gibson's portfolio report as presented.

Resolution:	Council noted Mayor Alister Gibson's portfolio report as presented.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-15	

9.3 Deputy Mayor Claudia Doughboy: Economic Development, Tourism and Health

Report to: Mayor, Councillors and Chief Executive Officer
Subject: Monthly Portfolio Report: Economic Development, Tourism and Health
Reporting Officer: Councillor Claudia Doughboy, Deputy Mayor
Status: Noting

Deputy Mayor Claudia Doughboy represented the interests of the Wujal Wujal Aboriginal Shire Council at the following meetings since the last Ordinary Council meeting on 28 April 2026 and reported on her portfolio: Economic Development, Tourism and Health.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Wednesday 29 April – Thursday 30 April 2026	LGAQ Indigenous Leaders Forum
Wednesday 6 May 2026	Southern Cape Cluster Season Planning 2026

Resolution: That Council note Deputy Mayor Claudia Doughboy's portfolio report as presented.

Resolution:	Council noted Deputy Mayor Claudia Doughboy's portfolio report as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-16	

UNCONFIRMED

9.4 Councillor Robert Bloomfield: Community Sports and Lifestyle

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Monthly Portfolio Report: Community, Sports and Lifestyle
Reporting Officer:	Councillor Robert Bloomfield
Status:	Noting

Councillor Robert Bloomfield represented the interests of the Wujal Wujal Aboriginal Shire Council at the following meetings since the last Ordinary Council meeting on 28 April 2026 and reported on his portfolio: Community, Sports and Lifestyle.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Wednesday 29 April – Thursday 30 April 2026	LGAQ Indigenous Leaders Forum

Resolution: That Council note Councillor Robert Bloomfield's portfolio report as presented.

Resolution:	Council noted Councillor Robert Bloomfield's portfolio report as presented.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-17	

9.5 Councillor Nikita Tayley: Environment and Culture

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Monthly Portfolio Report: Environment and Culture
Reporting Officer:	Councillor Nikita Tayley
Status:	Noting

Councillor Nikita Tayley represented the interests of the Wujal Wujal Aboriginal Shire Council at the following meetings since the last Ordinary Council meeting on 28 April 2026 and reported on her portfolio: Environment and Culture.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Monday 18 May 2026	Pre Agenda Review Meeting
	Local Government Reforms (Empowering Councils) Information Session

Resolution: That Council note Councillor Nikita Tayley's portfolio report as presented.

Resolution:	Council noted Councillor Nikita Tayley's portfolio report as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-18	

UNCONFIRMED

9.6 Councillor Lucas Creek: Law and Order

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Monthly Portfolio Report: Law and Order
Reporting Officer:	Councillor Lucas Creek
Status:	Noting

Councillor Lucas Creek represented the interests of the Wujal Wujal Aboriginal Shire Council at the following meetings since the last Ordinary Council meeting on 28 April 2026 and reported on his portfolio: Law and Order.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Wednesday 29 April – Thursday 30 April 2026	LGAQ Indigenous Leaders Forum
Thursday 7 May 2026	QPS Mayors Working Group
Tuesday 12 May 2026	TCICA Forum on Land Tenure and its Impact on Housing and Economic Development
Wednesday 13 May 2026	TCICA May General Meeting
Monday 18 May 2026	Pre Agenda Review Meeting
	Local Government Reforms (Empowering Councils) Information Session

Councillor Creek provided a summary of the QPS Mayor's Working Group meeting held on Thursday 7 May 2026 which he attended on behalf of Mayor Alister Gibson. He noted that the meeting was well attended and provided a valuable forum for discussing shared experiences, collaboration opportunities, and broader community safety and policing matters.

Resolution: That Council note Councillor Lucas Creek's portfolio report as presented.

Resolution:	Council noted Councillor Lucas Creek's portfolio report as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-19	

9.7 Chief Executive Officer Report

Report to:	Mayor and Councillors
Subject:	Chief Executive Officer's Report
Reporting Officer:	Chief Executive Officer, Peter O'May
Status:	Noting

The Chief Executive Officer represented the interests of the Wujal Wujal Aboriginal Shire Council at the following meetings since the last Council meeting on 28 April 2026.

Meetings Attended

Dates	Meeting
Tuesday 28 April 2026	Ordinary Council Meeting
Wednesday 29 April 2026	WWASC Grant Funding Catch Up

UNCONFIRMED

Wednesday 29 April – Thursday 30 April 2026	LGAQ Indigenous Leaders Forum
Thursday 30 April 2026	WWASC Funded Projects Project Control Group
Friday 1 May 2026	Degarra Draft MOU
Tuesday 5 May 2026	Empowering Councils Amendments (Webinar)
	TCICA SWG Housing
	Financial Management Fundamentals (QTC)
	Financial Review – Planning Scheme Amendments
	Department Housing and Public Works – Catch Up
	Executive Leadership Team Meeting
Wednesday 6 May 2026	Elders Residences PD Stage Design Clarifications
	Wujal Wujal Master Plan Project
Thursday 7 May 2026	FNQ RRTG Meeting
	FNQROC Board Meeting
	Post Engagement Action Plan – DLGWV
Monday 11 May 2026	Business Continuity Planning – Quarterly Review
	Meeting with Douglas Shire Council
Tuesday 12 May 2026	Funded Project: Erscon Project Control Group
	WWASC Funded Projects Project Control Group
	TCICA Forum on Land Tenure and its Impact on Housing and Economic Development
Wednesday 13 May 2026	TCICA May General Meeting
Thursday 14 May 2026	Aged Care Services Cape York and Torres Strait Islands
	LRAP Meeting with Nick Lennon (Erscon)
Friday 15 May 2026	Douglas Shire Infrastructure Recovery Program Update
	Introduction - New Contract Manager – WWASC CRRO con_22921
Monday 18 May 2026	Pre Agenda Review Meeting
	Local Government Reforms (Empowering Councils) Information Session
	Client Services Visit – DLGWV

Resolution: Chief Executive Officer Report

Resolution:	That Council receive the Chief Executive Officer's Monthly Report as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-20	

UNCONFIRMED

9.8 Works and Building Services Report

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Works and Building Services Report
Reporting Officer:	Operations Manager, Dan Hall
Status:	Information

This report outlines the works undertaken during the month of April 2026 including Civil, Building, Water Supply, Sewer Services, Parks and Gardens, Animal Management, Environmental Health, Disaster Management.

Resolution: Works and Building Services Report.

Resolution:	That Council receive the Works and Building Services Report for the month of April 2026 as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-21	

9.9 Community Services Monthly Report

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Community Services Monthly Report
Reporting Officer:	Community Services Manager, Kesa Strieby
Status:	Information

This report outlines the works undertaken during the month of April 2026.

Note: Next Wujal Wujal Rodeo is booked for 2 October 2027.

Resolution: Adoption of Gym Membership Fees

Resolution:	That Council adopt the following membership fees for the new gym facility, effective from the date of opening:	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Nikita Tayley	
Resolution No	20260519-22	

Membership Type	Fee
Annual	$100
Monthly	$25
Three Months	$35
Daily	$5
Service Providers – Annual	$200
Service Providers – Weekly	$20

Resolution: Community Services Monthly Report

Resolution:	That Council receive the Community Services Monthly Report for April 2026 as presented.	
Moved:	Cr Nikita Tayley	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-23	

UNCONFIRMED

Action: At the request of Councillor Lucas Creek, the Community Services Manager, Kesa Strieby, to investigate and confirm that appropriate measures are in place to protect Wujal Wujal artists' intellectual property and copyright.

9.10 Aged Care Services Monthly Report

Report to:	Mayor, Councillors and Chief Executive Officer
Subject:	Aged Care Services Monthly Report
Reporting Officer:	Aged Care Coordinator, Gina Manai
Status:	Information

This report outlines the works undertaken during the month of April 2026.

Resolution: Aged Care Monthly Report for April 2026

Resolution:	That Council receive the Aged Care Monthly Report for April 2026 as presented.	
Moved:	Mayor Alister Gibson	Carried 3/3
Seconded:	Cr Lucas Creek	
Resolution No	20260519-24	

Note: Due to recent legislative changes affecting Aged Care and Child Care services, Councillors, CEO and relevant Managers are to undertake Roles and Responsibilities Information/Training Session to ensure awareness of governance, compliance and statutory obligations.

10. General Business

Councillor Nikita Tayley requested an update on the status of the community gym. Community Services Manager Kesa Strieby advised that the securing of gym equipment is currently being finalised by a contractor, with the facility anticipated to be ready for opening within approximately two weeks. Installation of security cameras is also still required prior to opening.

Councillors were reminded of the Community Meeting scheduled for Wednesday 20 May 2026.

11. Next Ordinary Council Meeting Date

The next Ordinary Council Meeting is set for **Tuesday 16 June 2026.**

12. Meeting Closure

Meeting closed 12:44pm

UNCONFIRMED

Appendix | 2

Wujal Wujal Environmental Health Plan 2026-29

Wujal Wujal Environmental Health Plan 2026 - 2029

WUJAL WUJAL
Aboriginal Shire Council



Artwork produced for Queensland Health by Gilimbaa

Queensland Government

Contents

Mayors/Council Forward 3
Acknowledgment to Country 4
Introduction 4
What is environmental health and why is it important? 5
Service scope 5
First Nations Environmental Health Strategy 2024-2026 6
Wujal Wujal Strategic Environmental Health Priorities 2024 – 2026 8
Priority Areas identified during Community Engagement for Improvement 10
Other Environmental Health Program Area Services and Scope 11
Environmental Health Workforce 12

Mayors/Council Forward

It is with pleasure I present you the Environmental Health Plan for Wujal Wujal Aboriginal Shire Council 2024 – 2029.

Sincerely,

Mayor Date

Alister Gibson

Environmental Health Plan Sign Off: 2026 – 2029

Organisation	Position	Name	Signature	Date
Wujal Wujal Aboriginal Shire Council	A/Chief Executive Officer			
Queensland Health Tropical Public Health Services	A/Manager Environmental Health	Andrew D'Addona		

Disclaimer:

The scope of work and specific activities identified within this Environmental Health Plan are reflective of the "Description of Services" detailed within the Wujal Wujal Aboriginal Shire Council Service Agreement number 3591-2022-23-Agreement-001.0 between:

- The State of Queensland acting through Queensland Health; and
- Wujal Wujal Aboriginal Shire Council

All performance and financial reporting schedules will remain as detailed in the Service Agreement schedule.

Acknowledgment to Country

We would like to acknowledge the Traditional Owners of the land. We pay our respects to our elders both past and present and acknowledge the many leaders in the community.

Introduction

In creating the Wujal Wujal Environmental Health plan, we stand in our deep-rooted knowledge and understanding of our community. We recognise we are the experts in identifying the environmental health factors impacting our health and well-being, and with this understanding, we develop a plan reflecting the priorities and ongoing aspirations of our community.

Our approach to community wellbeing remains grounded in collective wisdom and lived experiences which empowers our people to take ownership of our environmental health journey. By coming together as a community, we aim to collaboratively design strategies addressing not only the immediate environmental health hazards, but also lay the groundwork for long-term resilience and sustainability. Through this process, we will continue to honour our culture and traditions, weaving them into the fabric of our plan to ensure its relevance and effectiveness for our future generations.

The interconnection between culture, environment, and health is undeniable. As we move forward, we acknowledge the progress made through previous environmental health initiatives and the dedication of Council, community, organisations, and governments at all levels.

However, there are ongoing and consistent challenges, and the need for a comprehensive, strategic, and sensitive approach to environmental health remains more crucial than ever. In aiming to address these factors, this plan, has incorporated community engagement as a fundamental principle.

What is environmental health and why is it important?

Environmental health is a critical factor in maintaining the community's public health and is the connection between human health and the surrounding environment. Our living environments have a direct impact on our health, and management of our environments can reduce our risk of disease and support good health outcomes.

The scope of environmental health includes the quality and reliability of drinking water supply and sewage services, adequate housing with working facilities, pest control, controlling disease vectors like mosquitos, healthy and well cared for domestic animals, air quality and control of dust, waste management, and good food hygiene practices.

Diseases known to be influenced by environmental factors include acute rheumatic fever, rheumatic heart disease (RHD), trachoma, gastroenteritis, diarrhea, skin and ear infections, sepsis, pneumonia, and respiratory disease.

Improving environmental health conditions is particularly important where environmental health factors are contributing to higher levels of communicable diseases, chronic health conditions and hospitalisation rates. Ultimately, prioritising environmental health is essential for safeguarding our health, the health of our animals and ensuring our people can live in environments which support their health and well-being.

Service Scope

Councils play a key role in environmental health management in our community. The council's role is to ensure our community has access to essential services such as water, sewage and waste management, safe living conditions, and support for sustainable environmental health practices. The following key areas form part of our ongoing Environmental Health service delivery:

- Ensuring housing in the community is safe and suitable for habitation. This includes addressing issues related to sanitation, hygiene, overcrowding.
- Providing essential services including waste management, drinking water quality, sewage and sanitation, pest management and monitoring services to identify any potential health risks.
- Ensuring food businesses in the community are meeting their requirements to provide safe food.

- Providing domestic animal management services to keep our community animals safe, happy and healthy and to prevent any risks to community members from unrestrained or dangerous animals.
- Enforcement of environmental health and animal management regulations and standards.
- Responding to environmental health emergencies, such as natural disasters, food borne illness outbreaks, disease outbreaks, or water contamination incidents.
- Allocation of resources and budgets for environmental health programs and initiatives. We must prioritise investments in infrastructure, services, and initiatives to address the most pressing environmental health issues within the community.
- Understanding public health risks in community through liaison with local primary health care providers and establishing effective referral pathways.
- Advocating for the needs and concerns of our people at higher levels of government. They can help us work to secure funding, support, and policy changes to better address environmental health issues.

First Nations Environmental Health Strategy 2024-2026

The Wujal Wujal Aboriginal Shire Council participates in the Aboriginal and Torres Strait Islander Environmental Health Program (the Program) which is supported by Queensland Health. This Program operates across 34 discrete communities in 16 Local Government areas and is focused on building environmental health capacity within these communities.

The integration of community environmental health plans into the wider framework of the First Nations Health Strategy (the Strategy) enables the local governments to leverage resources, share best practices and co-ordinate efforts. This collaborative approach between local government, Hospital and Health Service Public Health Units and Queensland Health ensures that environmental health considerations are embedded in service delivery. By participating in overarching programs, the local government can access funding, technical assistance, and expertise from a wide network of Environmental Health professionals to address environmental health issues effectively.

The Strategy can be viewed at: [First Nations Environmental Health Strategy 2024-29]

For communities, with communities, by communities

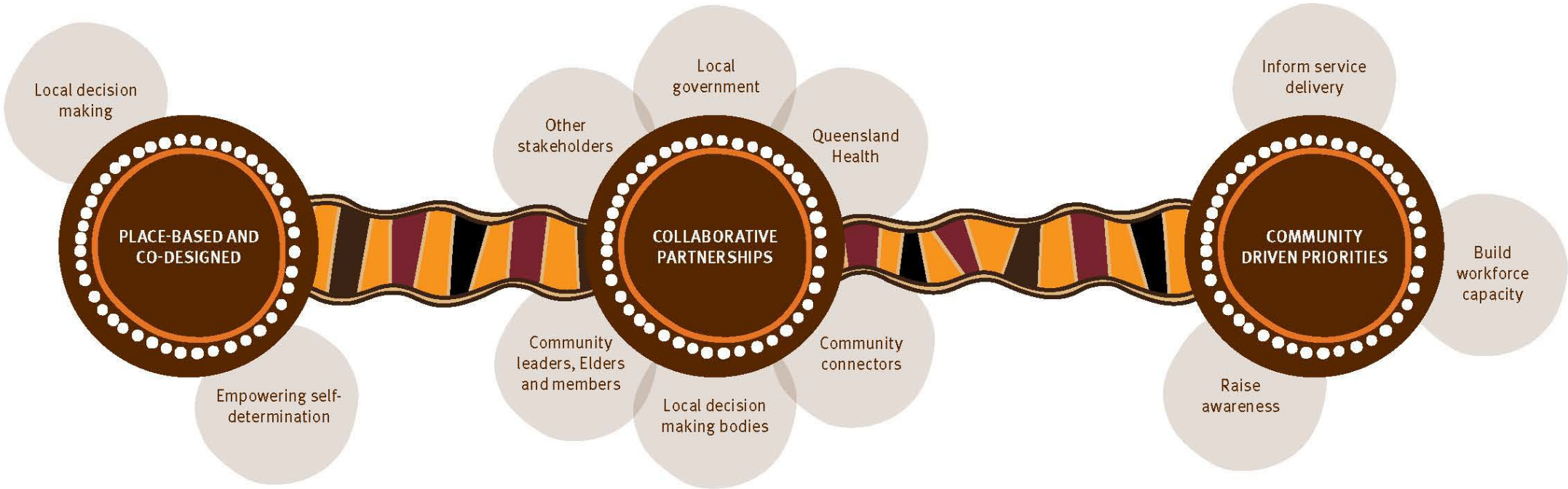


Image: Page 16 First Nations Environmental Health Strategy

See Appendix A for description of Thriving Communities Image First Nations Environmental Health Strategy

Wujal Wujal Strategic Environmental Health Priorities 2024 – 2029

Community Engagement Process:

A team of officers from WWASC and Queensland Health worked closely together to conduct Community Engagement as follows:

- Tuesday 26 November 2024 at the Wujal Wujal Knowledge tree.
- Wednesday 27 November at WWASC Operations Office and Men's Group.

During the community engagement process, the community was provided with an overview and explanation of nine (9) environmental health priority areas. Each community member who attended was given the opportunity to provide feedback on their choice of the top three (3) environmental health issues they considered to be most important to them and would like to see improvements within their community.

The following Environmental Health program priority areas were consulted:

Environmental Health Program Priority Areas
Domestic Animals & Visiting Veterinary Service
Pest Management
Waste Management
Healthy Housing (Hygienic Living Environments)
Safe Drinking Water
Disaster and Incident Response
Safe and Healthy Food
Wastewater
Safe Recreational Water (Public Swimming Pool and Splashpark)

Community Engagement Results:

Below is a summary of the results for all environmental health priority areas identified by the community for Wujal Wujal:

Total Number of People Participated: 45			
#	**Priority Area Topic (In order of preference)**	**Total Number of Persons Recorded as a Priority (#/45)**	**Total Number of people recorded as a Priority %**
1	Safe Drinking Water	21	47%
2	Pest Management	21	47%
3	Domestic Animals & Visiting Veterinary Service	20	44%
4	Safe and Healthy Food	15	33%
5	Healthy Housing (Hygienic Living Environments)	14	31%
6	Disaster and Incident Response	11	24%
7	Wastewater	11	24%
8	Waste Management	6	13%
9	Safe Recreational Water	3	6%

Priority Areas identified during Community Engagement for Improvement

The Wujal Wujal Aboriginal Shire Council acknowledges the community feedback and expectations that the following three (3) environmental health program areas are considered high priority by the community.

#	Top 3 Issues – Priority Area Topic (In order of preference)
1	Safe Drinking Water
2	Pest Management
3	Domestic Animals & Visiting Veterinary Service

Program Area	Statutory Obligation
Safe Drinking Water	*Water Supply (Safety and Reliability) Act 2008* • *Drinking Water Quality Management Plan* *Public Health Act 2005*
Pest Management	*Public Health Act 2005* *Medicine and Poisons (Pest Management Activities) Regulation 2021* *Local Laws and Subordinate Local Laws*
Animal Management	*Animal Management Cats and Dogs Act 2008* *Local Laws & Subordinate Local Laws*

Refer to Appendix B for breakdown of key activity areas, deliverables and resources required to address the top 3 issues.

Other Environmental Health Program Area Services and Scope

The following environmental health program activities shall continue to be implemented by the Wujal Wujal Aboriginal Shire Council as per State and Local Government statutory authority licensing and operational requirements.

Other Program Area	Statutory Authority
Healthy Housing (Hygienic Living Environments)	*Local Government Act 2009:* • *Local Laws & Subordinate Local Laws* *Public Health Act 2005*
Waste Management	*Public Health Act 2005* *Environmental Protection Act 1994* • *Environmental Licence* *Waste Reduction & Recycling Act 2011*
Disaster and Incident Response	*Disaster Management Act 2003* *Public Health Act 2005*
Safe and Healthy Food	*Food Act 2006*
Wastewater	*Public Health Act 2005* *Environmental Protection Act 1994* • *Environmental Licence*
Safe Recreational Water (Public Swimming Pools and Splash Parks)	*Public Health Act 2005*

Refer to Appendix B for breakdown of minimum key activity areas and deliverables to address “Other Program Areas” within the Environmental Health Plan.

Environmental Health Workforce

The Wujal Wujal Aboriginal Shire Council will employ a workforce and provide professional development training to implement the environmental health program areas identified within the Environmental Health Plan 2026-2029. The Wujal Wujal Aboriginal Shire Council will implement services and provide training to all staff working in these program areas and ensure program leadership and accountability is maintained all times for these program areas.

The key workforce resources include the following but not limited to:

Environmental Health Worker:

- A dedicated Environmental Health Worker (EHW) is employed by the Council for the execution of the Environmental Health Program including the Waste Management and Pest Management Program.

Animal Management Worker:

- A dedicated Animal Management Worker (AMW) is employed by Council for the execution of the Environmental Health Program including the Domestic Animal and Visiting Veterinary Service Program.

The Environmental Health team (EHW and AMW) will work closely together, and with other Council staff, to achieve the deliverables of the Environmental Health Plan including the top 3 Health Priority Areas:

- Safe Drinking Water
- Pest Management Program
- Domestic Animal and Visiting Veterinary Service Program

The Environmental Health team (EHW and AMW) will provide regular (weekly/monthly) reports to the ATSIPHP Co-ordinator.

Appendix A

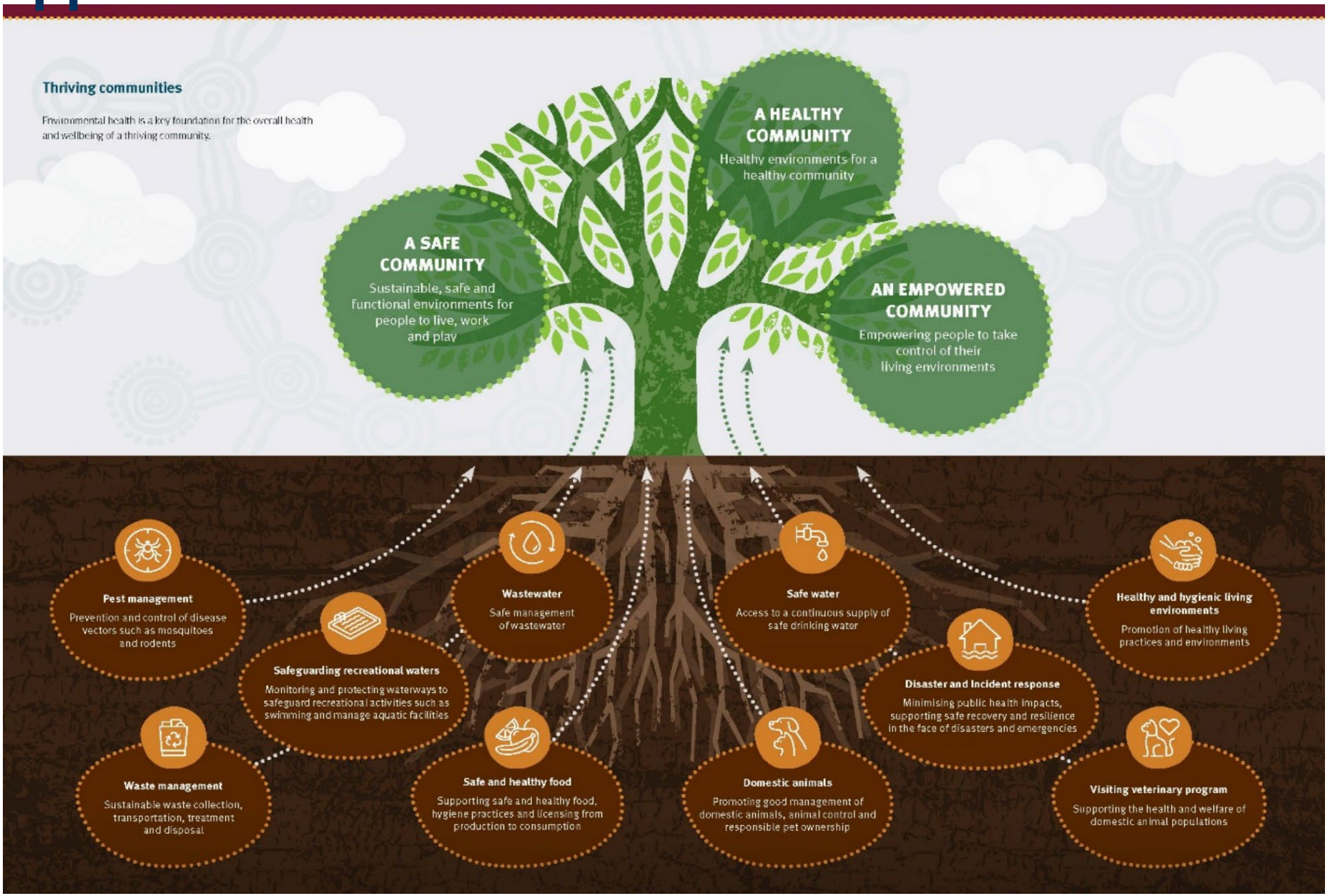


Image: Page 12 - First Nations Environmental Health Strategy

Appendix B

Service Delivery by Council:

1.0 Safe Drinking Water			
Key Activity Areas	**Description**	**Resources Required to Achieve Deliverables**	**Time Frame to meet Deliverables**
	WWASC will provide safe drinking water to community in accordance with the Public Health Act and its related regulations and Drinking Water Quality Management Plan (DWQMP). <u>Education</u> WWASC is to develop and include communication and community awareness program that will improve community wide understanding of treatment and supply of drinking water in Wujal Wujal. This will include awareness of the following: 1. Water conservation strategies for community members. 2. Water scheme/planning/upgrades/failures and risks. 3. Water testing (tests completed and why). 4. Water quality results including microbial and public health risk awareness. 5. Water restrictions / water security. 6. Drinking Water Advisories 7. Pathways for community to report issues 8. Educate communities to report water supply disruption and quality issues promptly to council. 9. Consider excursions to the WTP for the community and school children.	WWASC Operations Manager, and Water Operations team and Environmental Health Worker (EHW)	

	Monitoring 1. Establish and maintain a customer complaint register. 2. Update and maintain a contacts register for vulnerable people for a response to Drinking Water Advisories (i.e. Kindy and Aged Care) for immediate notification. 3. Conduct water testing equipment audits for calibration and functionality. 4. Regular water quality sampling and testing in accordance with Public Health Act and DWQMP. 5. Back up to operations in the absence of the Essential Service Officer (ESO)/Water Operators. 6. Continue to partner with the safe and healthy drinking water program. Responding to complaints and incidents 10. EHW to be trained in the basic operational activities and incident responses. The EHW's role may include: • Participate or Lead Incident management including ensuring appropriate communication and signage is available. • Provide feedback in the development of the Drinking Water Quality Management Plan (DWQMP) • Conduct basic water quality monitoring (ie. Chlorine, pH, turbidity, E.coli, sample collection etc)		
Further Activity Areas for Consideration	Conduct practice exercises for water incident i.e E.Coli detection in water supply, loss of water supply to community incorporating incident/event notification to regulators.	Water Operations Team Environmental Health Worker (EHW)	

2.0 Pest Management Program			
Key Activity Areas	**Description**	**Resources Required to Achieve Deliverables**	**Time Frame to meet Deliverables**
	Wujal Wujal Aboriginal Shire Council is to implement the following key activities: 1) Develop and implement a community wide Pest Management Plan that will include programs for residential and community surveillance, pest control treatment and education. Pest Management Plan to include a community-wide and house-to-house annual pest inspection of public spaces and household yards and provide a report to Council. The inspections shall include sites and structures that may be able to harbour pests and vermin for example abandoned sheds, vehicles, rubbish etc. 2) The EHW is a trained and Licensed Pest Management Technician (PMT) 3) WWASC to have pest control equipment, chemicals and PPE stored in a safe and secure location, maintained at all times and readily available to respond to public health risk when necessary. 4) WWASC will respond to complaints and investigate public health risks associated with pest and vermin infestations. Where required, Council will conduct: • Pest control treatments within the community public places, Council buildings and Council offices; • Complete referral services where a public health risk is identified at locations where Council is not the responsible agency to respond e.g.	WWASC Operations Manager, and Environmental Health Worker (EHW) and Animal Management Worker (AMW)	

<table>
<tr>
<td></td>
<td>
Department of Housing properties, Queensland Health facilities, Police Service properties, department of Education properties;
• Ensure any identified public health risk is communicated to the property owners or relevant persons.

Typical types of pests include, but not limited to:
<table>
<tr><td>Cockroaches</td><td>Ticks & Fleas</td><td>Ants</td><td>Spiders</td></tr>
<tr><td>Mice & Rats</td><td>Flies</td><td>Mites</td><td>Bed Bugs</td></tr>
</table>
5) Continue to monitor pest activity sites, conduct regular inspections and conduct pest treatment as required to manage public health risk.
6) Develop and provide education, awareness and advice to community on pest management when required.
</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Further Activity Areas for Consideration</td>
<td>The PMT is trained in Sensitive Sites and is able to conduct pest control activities in higher risk locations for example, schools, childcare centres, aged care centres etc to manage public health risk.</td>
<td>Environmental Health Worker (EHW)</td>
<td></td>
</tr>
</table>

3.0 Domestic Animals & Visiting Veterinary Service Program			
Key Activity Areas	**Description**	**Resources Required to Achieve Deliverables**	**Time Frame to meet Deliverables**
	Domestic Animal Management relates to responsible pet ownership in particular Dogs, Cats and Horses and any other animal identified in the Wujal Wujal Model *Local Law No.2 (Animal Management) 2010.* This does not include livestock and wildlife such as cattle, crocodile and kangaroos. Wujal Wujal Aboriginal Shire Council will implement the following key activities: 1. Council will develop and implement an Animal Management Plan for dogs, cats and horses that includes but not limited to the following: • *Census* • *Responsible ownership* • *Stakeholder engagement* • *Veterinary services* • *Registration including microchipping for dogs* • *Local Law / complaints management* • *Domestic Animal rehoming* • *Domestic Animal disposal / destruction* • *Management of pound* • *Media Strategy* • *Staff training and authorisations* • *Record Keeping / Reporting*	WWASC Operations Manager, and Environmental Health Worker (EHW) and Animal Management Worker (AMW)	

	2. Visiting veterinary service that delivers euthanasia, desexing and options for vaccination and microchipping at least every 6 months. 3. Annual animal dog, cat and horse census and a record of the domestic animal population recorded for example: • *address,* • *breed, colour, name of dog* • *animal sex (male/female)* • *desex status* • *registered / microchipped* • other information for example: request for animal to be permanent or temporary desexed. 4. Encourage provision of health treatments for (ticks, fleas, parasites, worms etc) annually for domestic animals. 5. Maintain the animal pound including a veterinary surgery room that will support the dog and cat population in good working order at all times and is cleaned daily when an animal is accommodated. 6. Appropriately trained and authorised staff to respond to complaints and investigate incidents relating to dog attacks and aggressive animals (including horses) that may result in the removal of dangerous and aggressive animals from the community. 7. Implement a dog and cat registration system. 8. Implement an animal trapping program. 9. Conduct Healthy Living Practices (HLP) education and awareness including responsible pet ownership.		
Further Activity Areas	Animal management worker is trained to deliver euthanasia. This may be via at least one of the following:	Environmental Health Worker (EHW)	

for Consideration	• *Pentobarbital - Obtain a Drug Authority under the Medicines and Poisons Act and Regulation.* • *Firearm – Require a firearm licence* • *Captive bolt* • *Other*		

Other Health Program Areas Key Activities:

Healthy Housing (Hygienic Living Environments)

- Conduct Healthy Living Practices (HLP) education and awareness.
- A complaints register is established and maintained by Council for public health issues within the community and home.
- Council will investigate and respond to public health issues within the community and around the home.
- Support referral to other agencies for work requests and health support.

Safe and Healthy Food

- Food businesses (including food prepared at home for events/markets) inspections are conducted at least annually, and results reported to the Council.
- Food business licensing program is implemented and maintained in accordance with legislative requirements.
- Food hygiene training and awareness is conducted for businesses and home-based businesses.

Disaster and incident Response

- Council will ensure environmental health is included in disaster preparedness planning events and LDMG and/or sub-committee groups.
- Environmental health team will maintain close working relationship with local primary health clinic.

Waste Management

- Monitoring and auditing of the waste management equipment and facilities including litter and illegal dumping issues.

Wastewater

- Wastewater management does not cause any public health issues.
- Wastewater treatment system is operated and maintained in accordance local and state legislative requirements including environmental licence requirements.

Safe Recreational Water

- Swimming pool and splash park is operated safely, and daily testing is conducted, and results recorded to ensure adequate disinfection is maintained at all times when activity is open to the public.

Appendix C

Emerging Environmental Health Risks and Operational Priorities

1. Abandoned and Unregistered Vehicles

Wujal Wujal Aboriginal Shire Council recognises abandoned and unregistered vehicles as an emerging environmental health and community safety issue.

Potential risks include:

- Vermin harbourage including rats and mosquitoes
- Child safety risks
- Illegal dumping and waste accumulation
- Fire hazards
- Visual amenity impacts
- Obstruction to maintenance and emergency access

Council may undertake:

- Community audits and inspections
- Identification and recording of abandoned vehicles
- Issuing notices under Local Laws where applicable
- Removal and disposal coordination
- Community awareness activities

Relevant legislation may include:

- Local Government Act 2009
- Local Laws and Subordinate Local Laws
- Public Health Act 2005

2. Guinea Grass and Overgrown Vegetation Management

Wujal Wujal Aboriginal Shire Council recognises Guinea Grass and unmanaged vegetation as an increasing environmental health and biosecurity concern.

Potential risks include:

- Increased fire risk
- Vermin and snake harbourage
- Restricted access to infrastructure and public areas

- Damage to assets and fencing
- Increased mosquito breeding environments
- Reduced township amenity

Council may undertake:

- Vegetation inspections and risk identification
- Slashing and vegetation management programs
- Contractor engagement where required
- Community education and awareness
- Liaison with Biosecurity Queensland and external agencies regarding funding and control programs

Relevant legislation and guidance may include:

- Biosecurity Act 2014
- Public Health Act 2005
- Local Government Act 2009

Acknowledgements:

The following persons are acknowledged for their contribution and involvement during the community engagement event:

Wujal Wujal Aboriginal Shire Council		**Queensland Health - Tropical Public Health Service**		**Queensland Health – Torres and Cape Hospital Health Service**	
Name	Position	Name	Position	Name	Position
Alister Gibson	Mayor	Andrew Drage	Environmental Health Officer	Anna Cleary	Public Health Officer/Nurse
Kylie Hanslow	Chief Executive Officer	Zitha Mosby	Environmental Health Technician		
Arek Sowula	Essential Services Coordinator				
Greg Pascoe	Environmental Health Worker				



Appendix | 3

2023-2024 Annual Report (Revised)

WUJAL WUJAL
Aboriginal Shire Council

Wujal Wujal Aboriginal Shire Council

Annual Report 2023-2024



We acknowledge Wujal Wujal as the home of the Eastern Kuku Yalanji, Kuku Nyungul and Jalunji clans who are the rainforest people, the traditional owners and custodians of our area.

We recognise and respect Bama cultural heritage, values, beliefs.

We recognise their continuing relationship with the land, sea and country.

We honour and respect the Elders past, present and future.

Contents

Message from our Mayor **4**
Message from our Chief Executive Officer **5**
Shire Profile **7**
Our Elected Members **8**
Our Mission **10**
Our Values **10**
Improving our service to our community **11**
Statutory Information **12**
Beneficial enterprises 12
Business Activities and Competitive Neutrality 12
Remuneration - Senior Management 12
Remuneration - Councilors 12
Councillor Expenses 13
Council Meetings 13
Councillor Attendance 13
Councilors' Advisors 14
Councillor Conduct, Complaints, Orders and Referrals 14
Administrative Action Complaints 14
Grants to Community Organisations 15
Discretionary Funds 15
Service Facility, or Activity 15
Invitations to change tenders 16
Concessions for Rates and Charges 16
Investigation Notices for Competitive Neutrality Complaints 16
Expenses Reimbursement 16
Registers 16

Assessment of Strategic and Operational Progress **17**
Foundation: Governance, Community Safety and Family Services 17
Foundation: Corporate Services 19
Foundation: Technical Services 21
Foundation: Building Services 23
Foundation: Community Services 24
Foundation: Enterprises 25

Feature Article: Communications during Cyclone Recovery **27**
Feature Article: A helping hand in our time of need **28**
Community Finance Report **31**
Impact of Tropical Cyclone Jasper on Council's financial position 32
Statement of Comprehensive Income 33
Income 34
Expenditure 34
Net position 2012 – 2024 34
Statement of Financial Position 35
Statement of Changes in Equity 37
Measures of Financial Sustainability 38

Feature Article: Thank you for your donations **39**
Financial Statements **40**

Message from our Mayor



I would like to begin with expressing my appreciation to the former Mayor and Elected Members for their dedication to this community, many of them over several terms of office.
Thank you also to the Wujal Wujal Community for choosing us to represent you, each member of your council is passionate, dedicated and highly motivated.
As a team we are committed to working on your behalf to build on the foundation laid by the former Council and to leading our community into a stronger, vibrant and more resilient future.

Generosity of others

We began our term as a new Council at a time when our entire community was still displaced and dispersed over a broad geographic area following the evacuation to safety after Tropical Cyclone Jasper devastated our beautiful home.
We lived on the charity and generosity of others for that period of time.
I want to thank our neighbours in Cook Shire Council, Douglas Shire Council and the Cairns Regional Council for taking us in, for creating the evacuation centres that housed us in those early days and for their all their efforts since then. Thank you also to the Federal, State and local agencies that stepped up to assist in our response and recovery.
I especially want to acknowledge the leadership team and all the staff who worded ceaselessly to coordinate and drive the efforts to bring the essential services online, facilitating our return home.

Returning home is just the beginning

The impact of the dislocation and dispersement of our community will be felt for quite some time. Returning home is just the beginning, our focus now is to go beyond building back better, we are dedicated to a stronger, more connected and more sustainable community.
We are working with agencies and consulting our people to help us shape and lead that process.
Our priorities remain the same, but our focus has shifted.

Building back better is not just about infrastructure, it is about our people and our Community as a whole.

We want to ensure our people have a place of refuge in the future that is within our borders so they do not have to leave their homes again and we look forward to beginning to progress this in the coming 2024-2025 financial year.



Alister Gibson

Mayor

Message from our Chief Executive Officer

A year of two halves

The financial year covered by this Annual Report is truly a year of two very distinct halves.

The first half (July 2023-Dec 2023)

Council continued to build on the progress towards financial recovery we began last year. In addition to this, our focus on continuous improvement resulted in development and fine tuning of systems and processes, amongst these was an improvement in the monitoring and reporting on financial expenditure.

We were very active and involved in the organisation of community events that fostered togetherness and celebrated our culture. We improved our Organisational Structure to enhance our provision of effective and professional community minded services, this structure was Adopted by Council in October 2023 and is featured in this report.

The second half (Dec 2023 - June 2024)

The catastrophic Tropical Cyclone Jasper natural disaster that occurred on 17 December 2023 completely derailed all our existing plans and progress.

The damage caused to Council's infrastructure cannot be overstated.

Council buildings suffered significantly, in addition to the loss of nearly all vehicles, machinery and plant, we also experienced significant damage to sewerage and water infrastructure.

The roads were closed, and ongoing rain and slippages made them impassable.

As a commmunity the local cellular network was not operating, power was unreliable and 36% of community's houses were severely impacted/damaged.



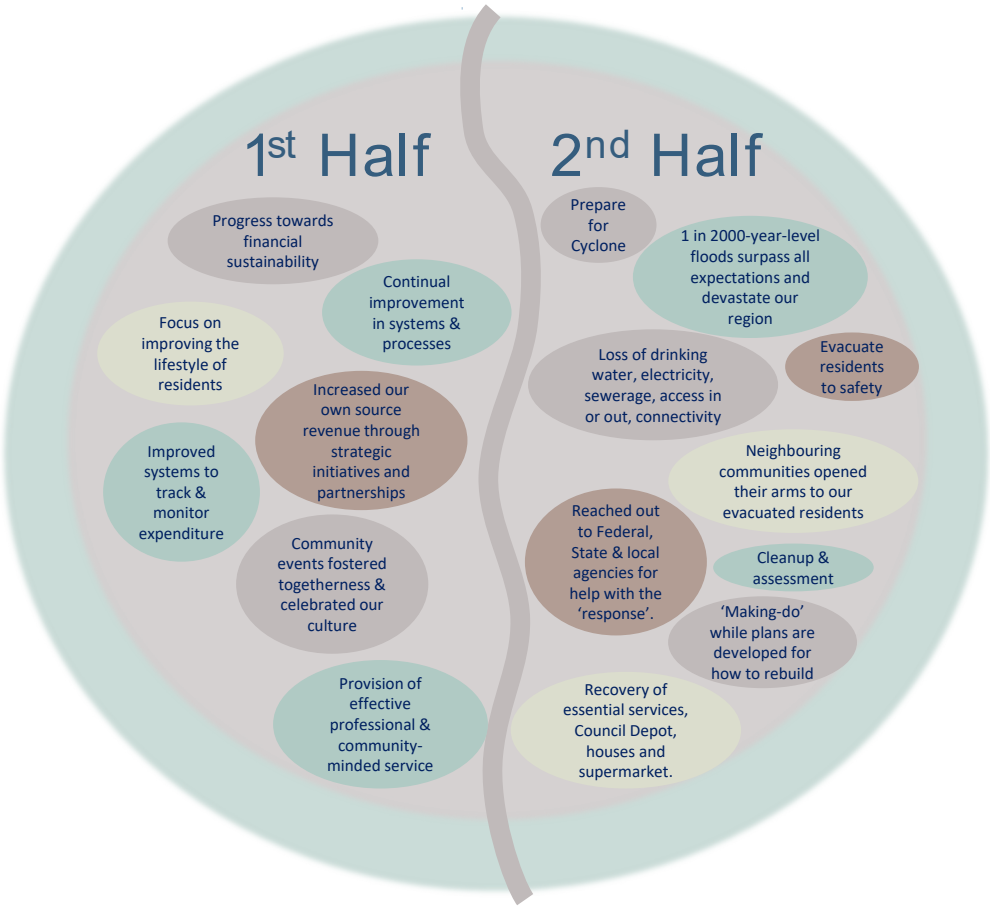
Our residents were evacuated to surrounding communities and the first 4 months of the 2024 calendar year were dedicated to the cleanup and restoration of essential infrastructure which was required for the residents to be able to return home.

Priority was given to the repair of the sewerage and drinking water infrastructure as these services were essential to the return of community.

I am incredibly proud to say that despite the significant damage and ongoing improvements being required, the drinking water returned to potable water status in early 2024.

Council worked closely with community and government organisations to remove more than 1,275 tonnes of flood waste. A plan to repair millions of flood-damaged assets is underway and will take several years to complete and is contingent on funding.

A year of two halves



Thank you to Stakeholders

Council extends its heartfelt thanks to all Stakeholders who supported us and the community during the response and recovery efforts following Tropical Cyclone Jasper and the subsequent flooding disaster.
Your generous assistance, expertise, and hard work have been vital in helping our Community navigate these challenges, and have made a profound difference in the lives of our Community.

We are deeply grateful to the volunteers, local businesses, government agencies and Community members whose collective support has been instrumental in our recovery. We look forward to continuing our work together and thank you for your unwavering commitment to Wujal Wujal.

Shaping the immediate future

Our relationships with our stakeholders are strong and have been a vital part of our journey of recovery to date. The events of December 2023 will shape the future. As a Council we take inspiration from the community spirit, which is strong, united and determined to build back better.
The journey of recovery will take time.

Shire Profile



Set on the Bloomfield River amidst dense tropical rainforest covered mountains, Wujal Wujal is the local Kuku-Yalanji clan name meaning ‘many falls’.
Our local clans are the Kuku Nyungul and Jalunji peoples and the Eastern Kuku Yalanji who have native title to the Wujal Wujal area. Our ancestry dates back on our traditional lands for thousands of years and our indigenous language is still spoken in the community.
The population size varies from 400-600 residents in a geographical area of only an approximate 20km^2 Council is however still responsible for providing the same essential services as those provided by much larger councils.



Our Elected Members

Council is made up of the Mayor and four Councilors who were elected in April 2024 and will serve a term of four years, representing the views of residents within Wujal Wujal Aboriginal Shire.
The fundamental role of Wujal Wujal Aboriginal Shire Council's elected members is to serve the interests of Wujal Wujal as a whole.
The image here shows the Councilors proudly showing their oaths of office on the day they were 'sworn in'.
Their oaths state that they will "faithfully and impartially fulfill the duties of the office, in accordance with the Local Government principles and Code of Conduct for Councilors under the *Local Government Act 2009* to the best of their abilities".





Wujal Wujal's elected representatives promote the positive attributes and opportunities of Wujal Wujal.

They foster positive relationships and form cohesive partnerships with all tiers of government to benefit the residents and the community.

ACCOUNTABILITY

1.Ethical and legal behaviour of Councilors, local government employees and Councillor advisors.

2.Transparent and effective processes; and decision making in the public interest.

3.Democratic representation, social inclusion and meaningful community engagement.

4.Good governance of, and by, the local government.

5.Sustainable development and management of assets and infrastructure, and delivery of effective services.

Councillors must be accountable, effective, efficient and comply with the five (5) principles of the Local Government Act, each being of equal importance.

As elected officials the Councillors are individually and collectively bound by statutory responsibilities and obligations identified within the *Local Government Act 2009*. The *Local Government Act 2009* clearly distinguishes the roles and responsibilities of Councillors.

RESPONSIBILITY

1. Ensure the local government discharges its responsibilities under the Local Government Act (2009).

2. Ensure the Corporate Plan is achieved.

3. Ensure compliance with all applicable laws.

4. Provide high quality leadership to the local government and the community.

5. Participate in Council meetings, policy development and decision-making.

6. Being accountable to the community for the local government's performance



Our Mission

To serve the community through a sustainable and equitable delivery of services with a focus on local priorities.

To contribute to the economic development and the improvement of the quality of life of residents.

Our Values

Our values as illustrated below, reflect our commitment to continuous improvement for all in our community.



Improving our service to our community

Although the geographical area council is responsible for is relatively small, council is responsible for the provision of many of the same services that larger Councils provide but has far fewer personnel to call on to undertake the provision of these services. As a result, many of our staff are responsible for a wider range of duties than would be found in other councils.
In October 2023 Council adopted a new organisational structure which acknowledges the importance of all of the services we provide to community, and links related services together under the guidance of a dedicated manager.
The diagram below illustrates where each service sits in this new structure.



Employing our Local Community Members

Council is committed to the employment of local Bama where at all possible and actively promotes any available roles to existing staff and within the wider community.
We encourage the mentoring of new staff by existing staff. We attempt to provide support to our new staff to ensure they feel equipped to undertake their busy roles.

Statutory Information

Beneficial enterprises

s41 of the *Local Government Act 2009* provides that the Annual Report must contain a list of all the beneficial enterprises that the local government conducted during the financial year. Council did not conduct any beneficial enterprises conducted during the 2023-2024 financial year.

Business Activities and Competitive Neutrality

s45. The *Local Government Act 2009* provides that the Annual Report must contain a list of all the business activities that the local government conducted during the financial year and if the and competitive neutrality principle as applied to any significant business activity.
Council did not conduct any business activities during the 2023-2024 financial year.

Remuneration - Senior Management

s201 (1)(a) of the *Local Government Act 2009* provides that the Annual Report must state the total of all remuneration packages that are payable to the senior management.
The senior management of Council includes the Chief Executive Officer and the members of the Senior Leadership Team, which was expanded during the 2023-2024 financial year to include the new role of Community Services Manager.
The total of all remuneration packages for all senior management is $671,146.04.
s201 (1)(b). The number of senior management employees in each band of remuneration.

Band	Number of Senior Management
$100k-$200k	1
$200-$300k	2
$300-$400k	1

Remuneration - Councilors

s186(a). The Annual Report must state the total remuneration, including superannuation contributions, paid to each councillor during the financial year.

Councillor Name	Salary	Superannuation	Total
Mayor/Councillor- Bradley Creek	$88,261.34	$10,591.49	$98,852.83
Mayor Alister Gibson	$22,564.35	$2,707.77	$25,272.12
Deputy Mayor Reagan Kulka	$48,720.74	$5,846.33	$54,567.07
Deputy Mayor Claudia Doughboy	$12,615.19		$12,615.19
Councillor- Robert Bloomfield	$56,809.78	$10,039.67	$66,849.45
Councillor Vincent Tayley	$43,931.77	$3,666.85	$47,598.62
Councillor Vanessa Tayley	$43,931.78	$3,549.99	$47,481.77
Councillor Lucas Creek	$12,304.66	$827.36	$13,132.02
Councillor Nikita Jack-Tayley	$12,304.66	$902.59	$13,207.25

Councillor Expenses

s186(b). The expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy.

Councillor Name	Phone
Mayor/Councillor- Bradley Creek	$ 1,000
Mayor Alister Gibson	$ 0

Council Meetings

Section 257 of the *Local Government Regulation 2012* (the Regulation) requires Council to meet once a month to make decisions on governing the local government area of Wujal Wujal.
Council meetings are attended by the Mayor, Deputy Mayor, Councilors, the CEO, Senior Management, and any other staff as required to assist Council in any decision-making.
Ordinary meetings are open to the public and the meeting agenda is available prior to the meeting on the council's website: https://www.wujalwujalcouncil.qld.gov.au/Council/Council-Meetings-and-Agenda/Agenda-and-Minutes

Special meetings: During the 2023-2024 financial year council held three special meetings.

Date	Purpose
22 January 2024	Approval to appoint Acting Chief Executive Officer
23 January 2024	Performance Appraisal Annual Review for the Chief Executive Officer
16 May 2024	Budget Adoption: Determine the strategic financial priorities for the coming financial year.

Councillor Attendance

s186(c). Council is required to report on the number of local government meetings that each councillor attended during the financial year.
Council meetings were moved from being held on the third Thursday of each month to the third Tuesday during the 2023-2024 financial year. A schedule of meeting dates is adopted by Council at the first Council meeting of the calendar year and is published on the Wujal Wujal Council website.
A total of 16 meetings were held throughout the year, including the 'declaration of oath' meeting for the newly elected council held on 9 April 2024.

Name	Ordinary Meetings	Special Meetings	Total
Mayor Bradley Creek	9	2	11
Deputy Mayor Regan Kulka	5	2	7
Councillor Vanessa Tayley	8	2	10
Councillor Vincent Tayley	2	0	2
Mayor Alister Gibson	4	1	5
Deputy Mayor Claudia Doughboy	4	1	5
Councillor Robert Bloomfield	12	3	15
Councillor Nikita-Jack Tayley	4	1	5
Councillor Lucas Creek	4	1	5

Councilors' Advisors

s201(1)(a)&(c). There are no advisors appointed for Councilors serving our Council.

Councillor Conduct, Complaints, Orders and Referrals

s186(d)(e)&(1) of the *Local Government Act 2009* sets out the roles, responsibilities, and obligations of Councilors.
Complaints about the conduct of Councilors are to be made, or referred, to the Independent Assessor for investigation.
Council respects the right of individuals to lodge a complaint and is committed to managing complaints responsibly, efficiently, effectively, fairly and economically. Under the *Local Government Act 2009*, issues that are within the scope of Administrative Action Complaints about the Council include:

- A decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision
- The formulation of a proposal or intention, or
- An act, or a failure to act
- The making of a recommendation



Administrative Action Complaints

Wujal Wujal Aboriginal Shire Council is committed to providing a level of service that does not attract complaints. Council acknowledges the right of anyone to provide feedback, both positive and negative, on its services and / or to lodge a complaint about a decision or action it takes.

We are committed to dealing fairly with any administrative action complaints through the process outlined in the 'General Complaints Policy' which is publicly available via Council's website 'Complaints Management General Policy'.
This policy has been implemented to ensure that complaints are managed fairly, promptly and professionally. Council is committed to ensuring:

- Anyone who is dissatisfied about an administrative action of Council can easily lodge a complaint.
- Complainants will be provided with reasonable assistance to make their complaint, if necessary.
- Complainants will not suffer any reprisal from Council or its staff for making a complaint.
- Complaints will be responded to quickly and in an objective and fair way.
- Complainants will be advised of the decision and reasons.
- If a complainant is not satisfied that a complaint has been satisfactorily resolved, Council will inform the complainant of any further internal or external right of review/appeal.
- Complaints will be recorded, monitored, and reported on to identify improvements in the council's systems, practices, and service delivery.

Council is committed to continually improving their Complaints Management Process to ensure that complaints are dealt with in a fair and equitable manner.
s187(d)(1)(2). Council is required to report on any action complaints made against Councillors.
There we no orders, decisions or recommendations made under this section of the LGA during the 2023-2024 financial year.

Local Government Regulation	No.
• complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government	Nil
• matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	Nil
• notices given under section 150R(2) of the LGA	Nil
• notices given under section 150S(2)(a) of the LGA	Nil
• decisions made under section 150W(1)(a), (b) and (e) of the LGA	Nil
• referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA	Nil
• occasions information was given under section 150AF(3)(a) of the LGA	Nil
• occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor	Nil
• applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach	Nil
• for suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) above the total number of suspected conduct breaches; and the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA	Nil
• the number of decisions made by the local government under section 150AG(1) of the LGA during the financial year	Nil

Overseas Travel

s188(1)(a)(b)(c)(d)(e). The Annual Report must contain information about any overseas travel made by a Councillor or Local Government employee in an official capacity.
During 2023-2024 financial year no overseas travel was undertaken by councilors or staff on behalf of Council in an official capacity.

Grants to Community Organisations

s189(1). Council did not allocate any expenditure for the 2023-2024 financial year on grants to community organisations.

Discretionary Funds

s189(2)(a). Councilors are not provided with discretionary funds to allocate. Funding was not therefore provided to community organisations from this source.

Service Facility, or Activity

s190(1)(d). Council must state any action taken for, and expenditure on, a service facility, or activity There are no details to report during the 2023-2024 financial year under this section.

Invitations to change tenders

s190(1)(e) requires that the local government's Annual Report include the number of invitations to change tenders during the financial year. During the 2023-2024 financial year there were no invitations to amend tenders.

Concessions for Rates and Charges

s190(1)(g). During the 2023-2024 financial year there were no concessions for rates and charges granted.

Investigation Notices for Competitive Neutrality Complaints

s190(1)(i). There were no competitive neutrality complaints.

Expenses Reimbursement

s185(a). Under LGRs250(1) adoption of an Expenses Reimbursement Policy we note the Expenses Reimursement Policy adopted in 2021 remains current.

Non-Current Physical Asset

s185(b). There were no resolutions made during the 2023-2024 financial year under LGR s250(2) threshold for threshold for non-current physical asset to be treated as an expense.

Registers

s190(1)(f). The following registers are maintained by Wujal Wujal Aboriginal Shire Council:

C
- Complaints Register
- Contracts Register
- Council Resolutions Register
- Councillors Conduct Register

D
- Declaration of Interests
- Delegations Register

G
- Grants Management Register

L
- Land Record Register
- Leases Register

P
- Policy Register

R
- Records Management Disposal Register
- Register of Dogs
- Register of Portal Logins

S
- Smoking Ceremony Register
- Strategic Risk Register

W
- Workplace Health and Safety Incident and Accidents Register



Assessment of Strategic and Operational Progress

LGR s190(1)(a) of the Queensland *Local Government Regulation 2012* requires Council's Chief Executive Officer to provide an annual assessment of Council's progress in implementing the Corporate and Operational Plans.
In the following pages we provide an overview of the progress made against the key priorities identified in the 2022-2027 Corporate Plan and the 2023-2024 Operational Plan.

Our priorities are grouped into six foundations as illustrated here.



Foundation: Governance, Community Safety and Family Services

Objective: To provide leadership, direction, representation and service to the community and manage the care and safety of families.

Key Performance Indicator	Assessment
Provide leadership through planned, transparent, effective and accountable government.	Transparency: Council officers work closely with elected members, keeping them fully informed through regular reporting to Council meetings. Council decisions are reported in the minutes of all meetings, these are publicly available on the council website, or by popping into the council offices. Effective: Council review and implement appropriate strategies and recommendations to improve Council's long term financial position. Accountability: Council contracts the services of Pacifica to undertake the internal audit function for Council.

Key Performance Indicator	Assessment
Provide direction through a system of local laws, clearly stated goals, policies and procedures. Have an effective corporate governance system that meets the statutory requirements and best practice and obligations. Provide a system of risk management across all facets of Council operations.	A dedicated part-time resource was allocated to governance, risk and policy management in late 2023, however work on this was paused while the council dealt with the devastation of Tropical Cyclone Jasper. . Council continues to work closely with the Local Government Managers Association (LGMA) who assist us to ensure we comply with statutory requirements and obligations. All policies are publicly available on the council website. Council is committed to a thorough review of all policies and the development of a policy register in the 2024-2025 financial year. A risk management framework will also be developed. Local laws are updated as required.
Provide responsive and balanced representation of all sectors of the community thus have an inclusive community.	Our councillors provide a balanced and dedicated representation for our community. The newly elected councillors have taken on the responsibility of their portfolios with a passion and determination which is benefiting our community incredibly. Community meetings are held quarterly. They were put on hold during the recovery period following Tropical Cyclone Jasper flooding event. Meetings recommenced on 19 June 2024. Council reviewed the Community Engagement Policy, updating and adopting it on 28 May 2024.
Provide quality service to the residents of the Shire.	While we believe we provide quality service to our residents, we continue to strive to improve our level of service. All of the services council offers were severely impacted by the devastation of Tropical Cyclone Jasper. Essential services were prioritised in the response to the disaster and were all in operation for the return of residents to community in April 2024. The Sports and Recreation Facilities, the Women's Shed and the Community Gardens were severely damaged. The Indigenous Knowledge Centre (IKC) escaped the damage, but as the only undamaged council building it was utilised as the primary administration centre. At the time of this report an alternate location for the IKC is still being refurbished and prepared.
Build strategic cooperative alliances with neighbouring Shires, relevant peak bodies and other organisations that underpin council values.	The value of our strategic alliances was very evident as we began our response and journey of recovery following the damage caused by Tropical Cyclone Jasper. Our alliances are broader and stronger than ever before as a result. Council has also been able to share the knowledge gained from it's response and recovery with other councils for their benefit.
Manage natural disasters through community engagement.	Our preparation and response to a natural disaster was tested in late 2023 when the flooding from Tropical Cyclone Jasper far exceeded anything on record. Our preparations and response plan to future events has been updated to incorporate lessons learnt as a result of this major event. A Memorandum of understanding (MoU) was established with Hope Vale Aboriginal Shire Council and Cook Shire Councils for Disaster Management collaboration in early 2024 and our neighbouring councils will continue to meet regularly to strengthen our bonds.
Provide Community Justice Programs to support community members in need.	Council and the Wujal Wujal Justice Group support each other in community events and with support for programs that will benefit the community. Security Camera installation: Introduction of Closed-Circuit-Television (CCTV) was stalled with the Tropical Cyclone Jasper disaster flooding event. Funding from Works for Queensland (W4Q) for the CCTV will be repurposed for the rebuild of the Council Administration Building. CCTV Project to recommence in 2025/2026 if funding is available at that time.

Foundation: Corporate Services

Objective: To manage the Council's resources in a way that achieves maximum community benefit.

Key Performance Indicator	Assessment
Control income and expenditure in accordance with council policies with legislation.	Council closely monitors its budget and financial situation continually, our financial situation continues to improve, even with the ongoing effects of the Tropical Cyclone Jasper disaster. Progress on capital projects is behind schedule due to the flooding disaster. Council has complied with all council policies and relevant legislation during the 2023-2024 financial year.
Provide timely and accurate financial information.	Departmental profit and losses are updated each month. Monthly reports are updated with actual spend and this information is provided in summary format to our councillors in the monthly council meetings.
Ensure compliance with relevant council revenue policies, community service obligation policy and procurement policy.	Council is compliant with its revenue and procurement policies. The Community Service Obligation Policy listed in our Corporate Plan is no longer relevant, and will be removed from that plan when it is updated. The resource responsible for the monitoring and management of policies was utilised to assist council in its' immediate response and recovery following Tropical Cyclone Jasper and was only released in mid-June 2024 to return to their substantive role. As a result, some of our policies are overdue for review. This will be a priority focus in the 2024-2025 financial year.
Ensure expenditure achieves maximum benefit for the community members.	Funds invested with the Queensland Treasury Corporation more than offset Council's loan payment as interest rates are currently favorable and the investment is generating a good return. Meetings with Departmental funding providers have resulted in a commitment from government to peer review Council's capital projects. This will ensure specialist oversight and reduce risks regarding completion of capital projects. Council outsources project design, scoping and project management to reduce risk of delays, scope creep, budget overspend and non-completion of projects. Asset management project was undertaken by external provider UNGANCO in 2023/24. Asset management plan will be further progressed in 2024/25.
Secure funding from all available sources.	Council has worked to rectify the numerous financial acquittals from previous financial years dating back to 2020/2021 that had not been previously submitted. All known financial acquittals from previous financial years have now been submitted. Council's ability to source funding has improved through the engagement of a dedicated grants resource. 18 grants were approved in 2023-24, as well as Council's normal operating grants. Council is employing a careful approach in applying for future grants. Small grants have excessive reporting requirements which are more costly than the grant itself, and no advantage to Council. A Register for Grants is being utilised with additional grants being added as they are identified.
Provide accurate and timely agendas, minutes and reports.	Council is satisfied with the quality of minutes and council reporting. Preparation of the agenda for council meetings is a significant process and we are hoping to improve on the timeliness of distribution of agenda to council members in the 2024-2025 financial year.

Key Performance Indicator	Assessment
Ensure prompt and timely action on council decisions and public enquiries.	There were no public enquiries during the period of this report. Council has provided timely action on decisions throughout the 2023-2024 financial year and provides updates on these in the monthly reports to council.
Provide courteous, friendly and effective communication that can be seen, heard and read both internally and externally.	Council is active in sharing news through social media platforms, notice boards and newsletters. Communications were a high priority during the preparation for, and the response to Tropical Cyclone Jasper. During that period council utilised the communications specialists provided through the LGAQ Council-to-Council program to enable us to provide relevant information to our community and stakeholders through as many means possible.
Continue to develop and modify council policy.	Council draws on the resources and expertise of the Local Government Association of Queensland and the Local Government Managers Association (LGMA) to assist in updating policies to ensure they remain current and appropriate throughout the year. Council is also investigating a new position within the Office of the Chief Executive for the next financial year which will be responsible amongst their other duties for the review and maintenance of polices and the policy register.
Continually revise Information Technology systems to reflect the changing directions and technology developments.	Council contracts an external Information Technology firm (Fourier IT) to manage the provision of its Information Technology systems. An Information and Communications Technology (ICT) Strategy has been developed. Cyber Security Awareness Training is taking place for all staff members who use computer technology as a daily part of their roles.
Maintain an efficient, committed and appropriately skilled workforce.	This remains one of Councils highest priorities and also one of its greatest challenges due to both the small population base to draw from and the shortage of accommodation options for those wanting to work and live in the area. During the 2023-2024 financial year council employed a dedicated resource to manage this area, and we have seen improvements in not only our recruitment, but also our workforce retention. Tropical Cyclone Jasper also had a profound affect on our workforce, all of which were evacuated to areas outside of our Councils are for the first 3 months of the 2024 calendar year. Council was able to rapidly get back on track once community returned.
Retain and recruit the best possible staff through good work practices, job specifications, and personal development career path, training and remuneration.	Position descriptions were reviewed in 2024 and new formats were developed. The flooding event has resulted in a shift in priorities from training and development opportunities to a drive for recruitment. Training and development will once again become a focus as council progresses through cyclone recovery to business as usual in the 2024-2025 financial year. A skills gap analysis will be undertaken in the 2024-2025 financial year to identify skills and development requirements and to generate a register of skills for secondment development opportunities.
Utilise local human resources whenever available.	All vacancies are advertised internally first to enable and promote progression of internal staff. Vacancies are also promoted on social media platforms and council's website.
Encourage innovative solutions to financial and administrative problems.	Progress on this stalled during the first half of the financial year due to staff shortages and continues to remain on hold while council is in cyclone recovery. This will become a focus for council once the immediate 'recovery' period is managed.

Key Performance Indicator	Assessment
Support the provision of a Centrelink agency service that meets the needs of residents of the Shire and surrounding areas.	During the 2023-2024 financial year council adopted a new Organisational Structure which included provision for a Community Services Manager. Council farewelled from the Centrelink role a long-term serving staff member who chose not to return to the role following the devastation of Tropical Cyclone Jasper. The Centrelink Agency Service role was vacant for a period of three months after the community returned to Wujal Wujal, however this role was filled in June 2024. During first half of the 2023-2024 financial year Council actively sought an increase in funding, as it was running at a loss in the provision of Centrelink Services. Negotiations with Services Australia resulted in a slight increase; however, the amount was insufficient and Council still incurred losses in the provision of this service. Services Australia refused to negotiate to further increase the funding amount and communicated to Council that they would come and remove the Centrelink computer and equipment if the agreement was not signed. The existing agreement does not meet financial costs to run the Centrelink Service, however as this service is essential to the community, Council has continued to operate it, although at a financial loss.

Foundation: Technical Services

Objective: To develop and maintain infrastructure, land use planning and environmental services to meet community needs.

Key Performance Indicator	Assessment
Improve and maintain road networks and existing assets.	Council is responsible for only a small area of road infrastructure within its borders, approximately 15.7kms of road. As many of Council's staff do not hold qualifications in traffic management any works requiring traffic management plans and implementation will be outsourced to external contractors.
Provide quality plant that returns maximum benefits to the Shire.	During the first half of the financial year, Council had continued to purchase and maintain its plant and equipment, however all equipment, including ride-on mowers, a tractor and slasher were destroyed in the Tropical Cyclone Jasper disaster flooding event. Careful purchase of equipment will be carried out in the 2024/25 financial year, as insurance was not enough to replace vehicles, plant and equipment destroyed. Once purchased, each asset will be added to the maintenance schedule.
Manage riverbanks areas with sensitivity for their ecologies and environment.	Riverbanks are not maintained by Council and are left in a native state, no spraying is undertaken within 20meters of the waters-edge. This item will be removed from the Corporate Plan when it is reviewed as it is no longer relevant.
Seek contract work from neighbouring Shires and organisations that operate in the region.	A costing model has been established and Council is principal contractor for all housing maintenance work. Council plant and equipment destroyed in Tropical Cyclone Jasper disaster flooding event which has severely impacted on this objective. Local staff were employed by contractors during the disaster response and recovery period.

Key Performance Indicator	Assessment
Maintain and constantly develop water systems and plan for future and plan for future community needs that meet all licensing requirements.	Water quality reporting is provided to RDMW and the Water Regulator. The Drinking Water Quality Management Plan has been reviewed and updated. Interagency working group established and in place. Council's water pumping and treatment assets were severely impacted by the flood event. Reinstatement of potable water was a high priority following the disaster and I am pleased to report that Wujal Wujal's drinking water was determined to be potable in April 2024, the first time a 'boil water' alert has been able to be removed since February 2022.
Provide sewage systems for the community that satisfy the licensing requirements and adheres to all regulatory and legislative requirements. Provide and enhance a cost-effective waste management system.	Council was still working on obtaining funding to the upgrade of the sewerage treatment plant when the flooding event caused severe damage to the entire system, with sections of sewerage pipe system missing and/or impacted with flood debris. The repair of the system was a high priority after the event as it was considered an essential service, required to be operational before community could return to their homes. I am pleased to state that the system was operational within 4 months after of the devastating flooding event. The existing sewerage treatment plant is still non-compliant at the time of this report. Council is working with DESI and Aquatec Maxcon to identify necessary upgrade works to source funding.
Undertake compliance, education with other service providers to ensure that environmental health standards are met and maintained.	Councils Environmental Health Workers (EHW) have completed numerous training opportunities including Certificate IV in Animal Management and Food Safety. They are now able to provide guidance on Food Safety to community members which is incredibly useful for those who want to run a staff during community events. In response to the huge amounts of flood debris sitting on our roads, blocking drains and flood damaged household goods and construction materials, council needed a temporary waste transfer station to manage the removal of the debris. A temporary site was constructed on the outskirts of town with advice from the Department of Environment Science and Innovation (DESI). All houses and operational facilities in Wujal Wujal were treated for vector and pest control in May 2024.
Provide responsible/effective and integrated animal management service to the Shire. Develop local laws, policies and procedures in relation to animal management. Work collaboratively with neighbouring Shires and other land managers in the area of animal and pest management. Provide ongoing training to staff.	Several dog fights occurred throughout the year with dogs dying as a result of injuries sustained. The fighting was a result of unsupervised, un-neutered male dogs being allowed to roam free while female dogs were in heat. Following this event council acted to remove several of the unsupervised/unowned dogs from the community and actively promoted de-sexing of dogs. Healthy Dogs Program in place in Wujal Wujal. Tick, flea and worming treatments in place. Most female dogs have been de-sexed. Dog counts are undertaken for Wujal Wujal and WWASC houses in Ayton. Council working with dog owners to ensure dogs are registered. The pound was devastated by Tropical Cyclone Jasper disaster flooding event. It is now being repaired and renovated and will feature automatic dog feeders. Staff provided opportunities for training as they arise and work closely with Douglas Shire Council, Cook Shire Council and Hope Vale Councils. Strong collaborative relationships are in place.

Key Performance Indicator	Assessment
Manage the Planning Scheme and assess all development and rezoning applications.	Review of the Wujal Wujal Master Plan, aimed to facilitate future planning of community hubs for Business, Aged Care, Tourism, Education and Community Services, was delayed due to the flooding. Council will raise a motion at the 2024 LAGQ Annual Conference in October for support for the boundary extension council is seeking.
Ensure accident-free workplaces by appropriate training and adhere to state work practices.	Quarterly Workplace Health and Safety (WHS) meetings were taking place until the Tropical Cyclone Jasper disaster flooding event. With return of employees in May-June 2024 WHS meetings will be recommenced, with the first to occur in September 2024. WHS meetings are carried out by contractors for each job.

Foundation: Building Services

Objective: To develop, maintain and renovate infrastructure to improve community housing and council buildings.

Key Performance Indicator	Assessment
Ensure the residents have access to good quality housing. Make representation to government to ensure that adequate resources are available for housing, construction, major renovations, repairs and maintenance. Make representation to government to ensure that adequate resources are available for housing, construction, major renovations, repairs and maintenance.	A costing model was established and Council is principal contractor for all housing maintenance work. All social housing tenancies within Wujal Wujal and seven houses in Ayton are under Agency Agreement. Council will work with Department of Housing in 2024/25 to bring the eight houses on Cape Tribulation Road under Agency Agreement, though this process may be delayed until the boundary extension has been approved. The planned nine-lot subdivision lots are large enough for duplexes to be built on eight of the lots and a four-bedroom house to be built on the remaining smaller lot. Monthly quotas established for BAS responsive works and this is a process of continuous improvement.
Deliver compliance based on priorities including financial viability, unlicensed contracting and contractual responsibility.	Council operates a 'Preferred Suppliers Register'. All suppliers are required to ensure they comply with all / any insurance, registrations and QBCC Licensing.
Improve strategies for intervention in building disputes before and after the construction process.	This item is no longer relevant and will be removed from the Corporate Plan when it is reviewed in 2024-2025 financial year. There were no building disputes to note for this period.

Foundation: Community Services

Objective: To promote and develop a range of support services to cater for the diverse needs of the community.

Key Performance Indicator	Assessment
Provide appropriate support for economic development and employment that benefits the Shire.	Several initiatives were initiated in the first half of the 2023-2024 financial year, including the development of a café to be operated from the Art Gallery. Sadly the Art Gallery and Café were utterly devastated in the flooding event in December 2023 and at the date of this report the funding or plans to rebuild had not been confirmed. Council's immediate priority for the latter part of the 2023-2024 financial year has been on the response and recovery following the flooding event. Council has been able to create an unanticipated revenue stream from the lease of the accommodation facilities to Queensland Health for the Health Clinic and staff residences. As council moves towards business as usual we will once again begin to focus on identifying revenue streams and opportunities to improve financial sustainability.
Facilitate the provision of sporting and recreation facilities to meet the needs of a cross section of community residents.	Up to 40 children attended the Sport and Recreation program in the community hall each afternoon between 3pm and 6pm prior to the Tropical Cyclone Jasper disaster flooding event. The disaster devastated the community hall, with water reaching a height of 3.2m inside the hall. The hall has now been cleaned, repaired and sanitized. A Deadly Active Sport and Recreation Plan is in place and school holiday programs will also be planned.
Facilitate the provision of men's and women's support services.	Women's and Men's Services are provided by the Justice Group, who are funded by NIAA. The Women's Centre was devastated by the Tropical Cyclone Jasper disaster flooding event and plans are in place to repair it and use it as a multi-purpose facility from September 2024 with the Women's Group also being facilitated out of the property.
Maintain, expand and broaden the opportunities for youth and thus build young people's capacity for self-improvement.	Councillor Robert Bloomfield represents the interests of the community through his portfolio 'Community, Sports and Lifestyle'. In his role as Councillor he strongly advocates for opportunities for the youth. His voice of advocacy is strong and appreciated by council.
Research and promote projects that facilitate self-improvement cultural and social enterprise, such as the Arts and Cultural Centre	The Art Gallery was a popular destination for tourists passing through the area and Council had put significant effort into supporting the operation of a cafe at the art gallery to further promote the venue and draw customers for the artists. The total destruction of the entire building by the Tropical Cyclone Jasper flooding disaster has been a significant blow to not only our artists, but also to the entire community. Council is attempting to source funding to rebuild in a higher location, which will be determined through community consultation.
Increase opportunities to improve general knowledge, literacy skills, cultural development and entertainment through the Indigenous Knowledge Centre	The services being offered through the Indigenous Knowledge Centre (IKC) were proving popular with residents of all ages. Although the IKC building survived the flooding event intact, Council was forced to use it as its administration centre due to the loss of all its other facilities. All IKC services will be facilitated from the new Charlie's IKC and funding is being sought for the relocation and for desks, tables, computers, chairs and large screen television.
Provide kindergarten facilities that will enable kids to have an early start schooling and thus provide better transition to primary school.	Attendance of children aged 3-4 years old at the kindergarten continues to improve. The kindergarten facilities very well-maintained and were not impacted by the flooding from Tropical Cyclone Jasper. Regular training completed by kindergarten team and annual compliance audits facilitate continuous improvement opportunities.

Key Performance Indicator	Assessment
Provide an effective, informative culturally appropriate community radio system.	The community radio station operated until the flooding event where it was devastated. The purchase of mobile radio equipment is being investigated to allow radio function from the IKC until a new Administration building with radio station is constructed.
Provide Life Promotion Programs to support community members in need.	Council no longer provides these programs and this item will be removed from the Corporate and Operational Plans when they are reviewed in 2024-2025 financial year.
Provide quality aged and disabled care facilities and services	Quality disabled and aged care is available to all who need it within the community and to those living nearby through facilities and programs supplied by Commonwealth Home Support Program (CHSP) and the use of the facilities located in the centre of town. All aged care programs were facilitated remotely to clients in Cooktown while the community was evacuated after the Tropical Cyclone Jasper disaster flooding event.
Develop residential aged and disabled care facilities and services.	The plans for the location of future aged care facility were affected by the flooding of Tropical Cyclone Jasper. Flood water levels set new records and as a result land utilisation plans for future facilities have had to be reviewed, a process which began just prior to the close of the financial year and will continue well into the 2024-2025 financial year.

Foundation: Enterprises

Objective: To promote and develop a range of enterprise services to cater for the diverse needs of the community.

Key Performance Indicator	Assessment
Establish a local indigenous Bloomfield River cruise that coincides with the walking track to the Bloomfield Falls.	The Corporate Plan will be adjusted for the coming financial year. Survey of the Bloomfield River following the devastation of Tropical Cyclone Jasper has revealed the river depth is too shallow to permit large sized vessels as would be required in a river cruise operation.
Establish successful accommodation/camping/ cabins.	The eight hotel-style rooms located in Wujal Wujal township were operated efficiently as accommodation for visiting agencies until the cyclone. In the few months following the cyclone and flood events these rooms were utilised by various agencies assisting in the response and recovery process. They are now being utilised by Queensland Heath as accommodation for their nursing staff following the devastating damage caused to their accommodation. This arrangement is expected to last at least 2 years and use of the facilities for accommodation will be re-evaluated at that time. The ablution facilities at the sports oval, which had previously been considered for one of the camping locations, was destroyed in the flooding. Funding for the rebuild of this facility will be sought in the 2024-2025 financial year. The plans for this are no longer a priority and our Corporate Plan will be adjusted for the coming financial year to reflect those changes.
Ensure all properties used by other entities are supported by leases or tenancy agreements.	The review of leases was delayed by the impact of the flooding on business as usual, but in June 2024 Council committed in resolution 20240618-03 to the following: 1. Council Building Services undertake inspections on all peppercorn lease properties to identify any required works to ensure compliance with the lease agreements. 2. Engage Lessees to request they undertake the rectification maintenance as per the requirement of their lease agreement. 2. That Council approach Preston Law with a view to cancelling the Peppercorn Leases that are currently in place and draw up market-value lease agreements. 4. That Council consider alternate options for the utilisation of these facilities for other community organisations.

Key Performance Indicator	Assessment
Further develop the Containers for Change program and commercial recycling opportunities.	The Containers for Change program was not financially viable for Council. Auswaste took on the Containers for Change, and visit town every second week to collect the recycling.
Upgrade service station to cater for the 24/7 needs of all users.	The service station operated well, despite needing upgrades until the flooding event. The fuel tanks were flooded but Council anticipates being able to salvage most of the fuel. New pumps and bowsers will be installed by NQ Petro in 2024-2025 however replacement of the tanks will be dependent on funding and may not proceed until future years.
Facilitate the development of an working café (7 days a week) at the Arts & Cultural Centre.	The impacts of the Tropical Cyclone Jasper flooding disaster event destroyed the cafe and resulted in the removal of that revenue. Information about this is referred to in our assessment of the Art Gallery earlier in this report.



Feature Article: Communications during Cyclone Recovery

In addition to the trauma of surviving such a catastrophic event many residents lost all their possessions, and all residents were displaced from their homes to other parts of the region.
Residents understandably were keen to return home and had a strong need to be kept informed of the recovery progress.
Communication with residents prior to and subsequent to the flooding event was therefore one of the highest priorities for Council throughout the recovery progress.
Given the fact that the residents were spread over several locations, had lost many of their possessions and have differing levels of access to various media platforms, keeping everyone informed was an extremely challenging process.

Multi-faceted Planned Approach

1. Direct verbal communication by Mayor, Councilors and Chief Executive Officer to residents.
2. Direct verbal communication from Council representatives, Community Liaison Officers and Cultural Advisors, to displaced residents.
3. Verbal communication through the channels provided by stakeholders such as Gungarde, Cape Yorke Partnerships, My Pathways, Jabalbina and other agencies.
4. In person Community meetings, facilitated by stakeholder agencies.
5. Distribution of printed updates: Public Notices and Info-graphic style updates.
6. Social Media: posts including imagery, video, info-graphical updates and other pertinent information.



Feature Article: A helping hand in our time of need

Wujal Wujal Aboriginal Shire Council would like to use this opportunity to once again thank those Councils and their staff who were willing and able to assist us during our time of need.

The Local Government Association of Queensland's C2C program utilises the willingness of unaffected councils to support impacted councils and communities.

LGAQ Council to Council Support Program Guidelines August 2024 notes the following: "Although well-versed in disaster management, when disasters strike, councils and their Local Disaster Management Groups (LDMG) often need additional support - and that's where the LGAQ's Council 2 Council Support Program (C2C) assists, identifying, coordinating and activating assistance from unimpacted councils that can assist during these events."

"As the level of government closest to the community, Queensland councils are best placed to help communities prepare for, respond to and recover from disaster. However, they cannot do it alone and frequently engage with many State and Federal government agencies, as well as with government-owned corporations, non-government organisations and volunteer organisations to advance local disaster management activities."

"C2C aims to support councils in the coordination of the deployment of local government resources during times of need, connecting impacted councils with offers of assistance from unaffected councils. The program's success is built on a shared commitment to support each other in times of need. It is a collaborative initiative aimed at facilitating knowledge sharing, capacity building, and networking among local governments in Queensland."

Thank you to the following Councils who provided support through the Council-2-Council program, your help was invaluable.

- Central Highlands Regional Council
- Moreton Bay Council
- Sunshine Coast Regional Council

Special thanks to the Local Government Association of Queensland for the advise and expertise you provided.



Images of flood damage caused by Tropical Cyclone Jasper











Thank you to everyone who helped us respond to, and begin our journey of recovery, following the devastation caused by Tropical Cyclone Jasper

AMG | AMRRIC | Aquatech | Australian Defence Force | BDO Services | Bloomfield Contracting | Briody Plumbing | Cape York Partnerships | Central Highlands Regional Council (C2C Program) | Cooktown Council | Dabu Jajikal Aboriginal Corporation | Department of Communities and the Arts | Department of Environment Science & Innovation | Department of Housing | Disaster Relief Australia | Douglas Shire Council | Emperor Electrical | Ergon | ERSCON Pty Ltd | Ganden Engineering | Givit | Gungarde | Hope Vale Council | Ivanhoff Construction | Jabalbina | Wujal Wujal Justice Group | Local Government Association Queensland (LGAQ) | Mapoon Rangers | Moreton Bay Council (C2C Program) | Ministerial Champions, Department of Treaty Aboriginal and Torres Strait Islander Partnerships | | Mobile Mechanic | Mount Lewis Station | My Pathway | Narrap Wurundjeri Rangers (Melbourne) | NCP contracting | Patrick Nandy Construction | Public Health | QBUILD | Queensland Ambulance Service | Queensland Police Service Queensland Reconstruction Authority (QRA) | Queensland Wildlife Parks Service | Red Cross | Royal Flying Dr | State Emergency Services (SES) | Sunshine Coast Council (C2C Program) | Torres Cape Hospital Health Centre | Viola | Wujal Wujal Aboriginal Shire Council (WWASC) | YBM Rangers | Yellow

Thank you also to anyone, or any organisation, we have not listed here.







Community Finance Report

The Community Financial Report is a plain English summary of Council's Financial Statements for the period 1 July 2023 to 30 June 2024 and provides an overview of Council's financial management and performance in accordance with Local Government Act 2009, the Local Government Regulation 2012 and Australian Accounting Standards and Interpretations. The financial statements this report is based on have also been audited by the Queensland Audit Office.

The report is consistent with the 2023/2024 audited financial statements and aims to simplify Council's official Financial Statements by providing a visual representation of our financial performance and financial position and include the following:

1. **Statement of Comprehensive Income** provides a summary of Council's financial performance and includes Council's operating and capital revenue, operating expenses, capital income and capital expenses for the period.

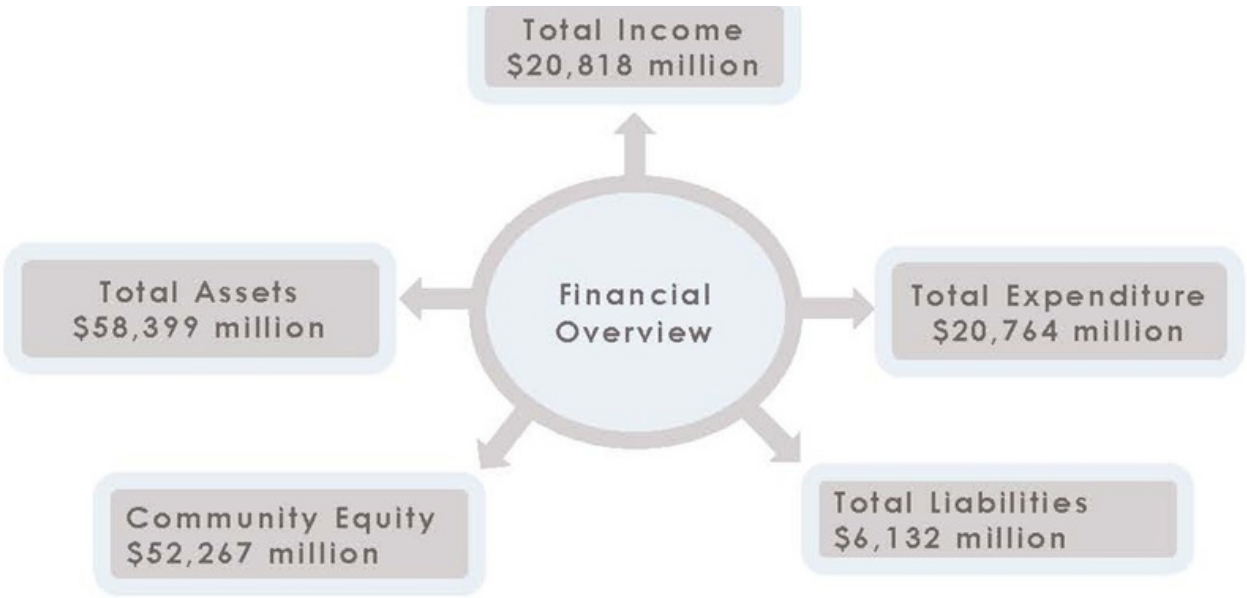
2. **Statement of Financial Position** provides a snapshot of Council's Assets and Liabilities as of 30 June 2024.

3. **Statement of Changes** in Equity shows the overall change for the year in Council's 'net wealth.'

4. **Statement of Cash Flows** indicates where Council's cash came from and where it was spent.

5. **Measures of Financial Sustainability** provide indicators designed to help monitor the current and long-term sustainability of Council.

Collectively the statements provide a detailed profile on the financial performance and health of Council.



Impact of Tropical Cyclone Jasper on Council's financial position

The catastrophic natural disaster caused by Tropical Cyclone Jasper on 17 December 2023 had a significant impact on Council's financials.

Council **lost a significant proportion of its buildings** as well as loss of nearly all machinery and plant.

We also experienced significant damage to power, sewerage and water infrastructure, Council buildings, vehicles and equipment.

In addition, we also suffered a loss in our regular levels of revenue and had to redirect our financial focus to the immediate needs of recovery such as restoration of sewerage and water infrastructure.

The financial impacts and loss of assets have been carefully evaluated by external parties including valuers and auditors.

Assets which were completely destroyed or no longer functional were 'written off'.

Assets which incurred minor damage had their condition and remaining service potential adjusted accordingly.

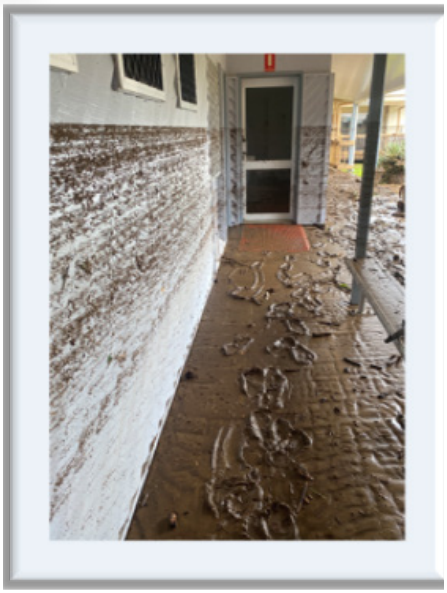
The outcome of this valuation and asset assessment process have been audited and are summarised in this Community Finance Report.



Floor to ceiling debris from flood waters that flowed almost 20metres deep through Wujal Wujal.



Council vehicles inundated by flood water and debris.



High tide mark of the flood waters on the wall of the Council meeting chambers.

Statement of Comprehensive Income

The Statement of Comprehensive Income measures how Council performed in relation to its income and expenses during the financial year.

This statement illustrates how money received from Council operations is spent.

Summary of results for the 2023-2024 Financial Year

Operational Revenue **increased** by $7,734,908 and Capital Revenue **increased** by $503,306.

Capital revenue consists of grants and subsidies from Federal and State Agencies that allow Council to build or upgrade its facilities.



	2024	2023
Operating Revenue	19,500,296	11,490,284
Operating Expenses	17,413,310	9,990,286
Operating Position	**2,086,986**	**1,499,998**

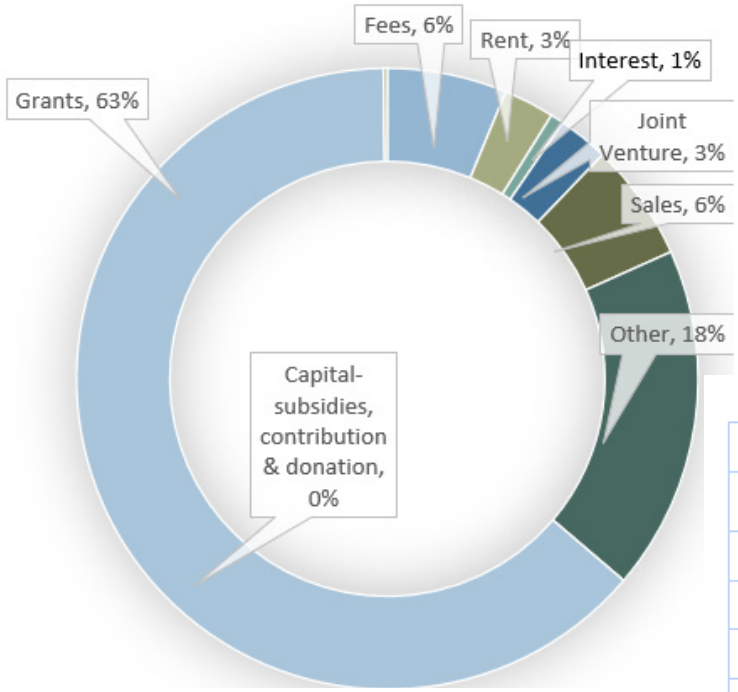
Capital Revenue	1,317,709	820,949
Capital Expense	-3,351,452	-814,020
Net Result	**53,243**	**1,506,927**
Asset Revaluation Surplus	2,170,875	2,236,897
Total Comprehensive income for the year	**2,224,118**	**3,743,824**

Current Assets	12,127,541	7,598,596
Non-Current Assets	46,271,817	48,593,159
Total Assets	**58,399,358**	**56,191,755**

Current Liabilities	3,469,764	3,067,666
Non-Current Liabilities	2,662,938	3,081,549
Total Liabilities	**6,132,702**	**6,149,215**

Net Community Assets (Equity)	**52,266,656**	**50,042,540**

Income



Income

Fees	1,216,873
Rent	515,230
Interest	134,534
Joint Venture	512,861
Sales	1,195,930
Other	3,506,642
Grants	12,418,226
Capital-subsidies, contribution & donation	39,300
Other capital income	1,278,409
Total Income	**20,818,004**

Expenditure

There is a significant **increase in total expenditure by $9.96 million** compared to FY 2022/23.

The key drivers of this increase include:

- **Materials and Services Costs:** Increased by $7.44 million, primarily due to the council's continued efforts in disaster recovery operations.

- **Capital Expenses:** Increased by $2.5 million, due to the cost of writing off flood damaged assets.

- On the other hand, **employee costs** have decreased by $113,572, mainly attributed to vacancies within the council.

This financial outcome underscores the council's focus on disaster recovery efforts while efficiently managing human resource costs.

Net position 2012 – 2024

The net result is the difference between the incomes Council has received for the financial year less the expenses it has incurred throughout the financial year.

The financial performance shows a cyclical pattern of surpluses and deficits. While surpluses peaked during FY 2019/20 to FY 2020/21, there has been a marked decline in recent years.

In the financial year ended 30 June 2024, the Council reported a Net Result surplus of $53,243.

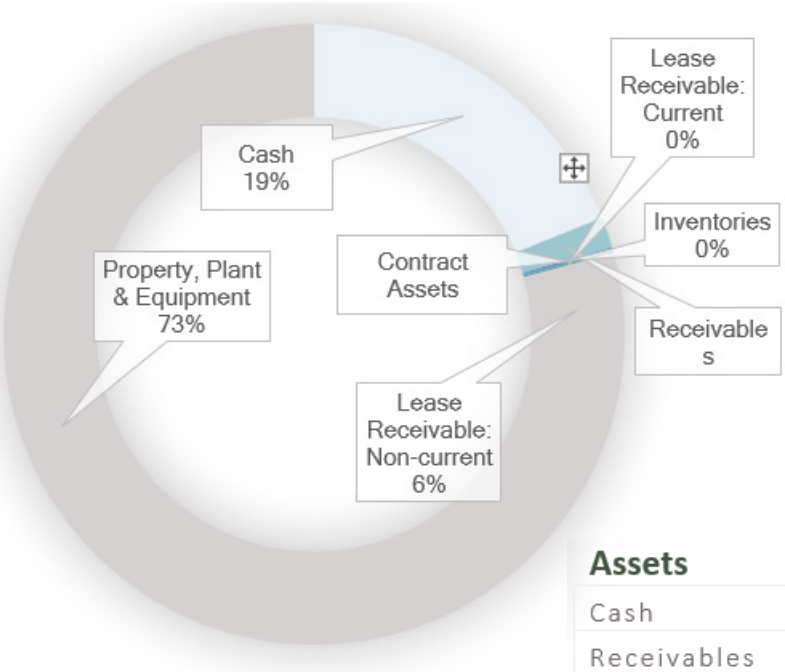
The decrease in the 2023/24 net surplus was primarily due to the Council allocating substantial resources to disaster recovery efforts aimed at restoring normal operations across the affected areas.
This strategic focus on recovery significantly impacted the financial performance for the year.

Statement of Financial Position

The Statement of Financial Position measures what we own (our assets) and what we owe (our debts), resulting in our net worth at the end of the financial year

Assets

Assets are what a company owns or something that's owed to the company. They include tangible items such as buildings, machinery, and equipment as well as intangibles such as accounts receivable, interest owed, patents, or intellectual property.
Through careful and effective financial management, Council increased its cash balances, or cash in the bank.
As cash is an asset, this increase of cash balances is reflected as an increase in assets.



Assets	
Cash	$11,025,254
Receivables	$927,073
Inventories	$42,787
Contract Assets	$45,734
Lease Receivable: Current	$86,693
Lease Receivable: Non-current	$3,341,721
Property, Plant & Equipment	$42,930,096
Total Assets	**$58,399,358**

Summary of the status of Council's assets

The Council's Total Assets increased by $2,207,603 during the financial year 2023-24.

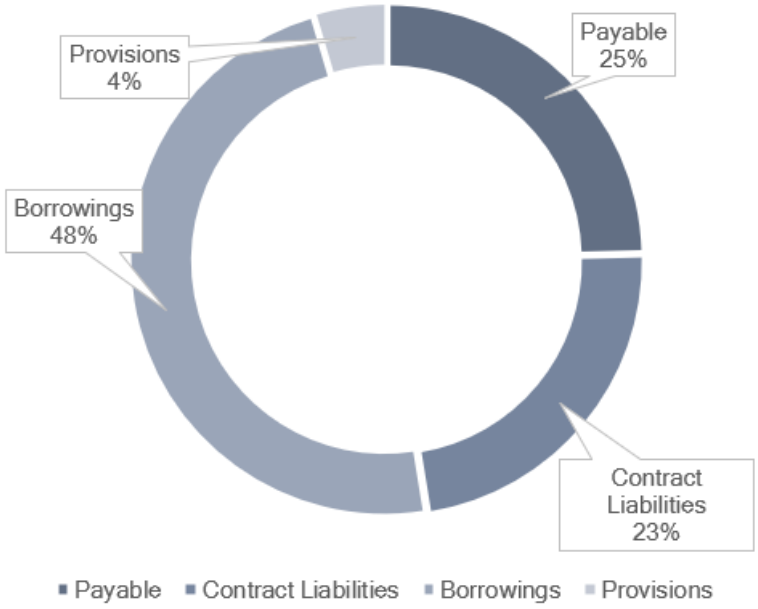
This growth was largely driven by a significant increase in Cash and Cash Equivalents, which rose by $4,183,806, and Lease Receivables, (Current and Non-Current) which increased by $1,449,014.

There was however an overall decrease in Property, Plant, and Equipment, which declined by $3,024,220, along with a reduction of $412,957 in Investments in Joint Ventures.

Liabilities

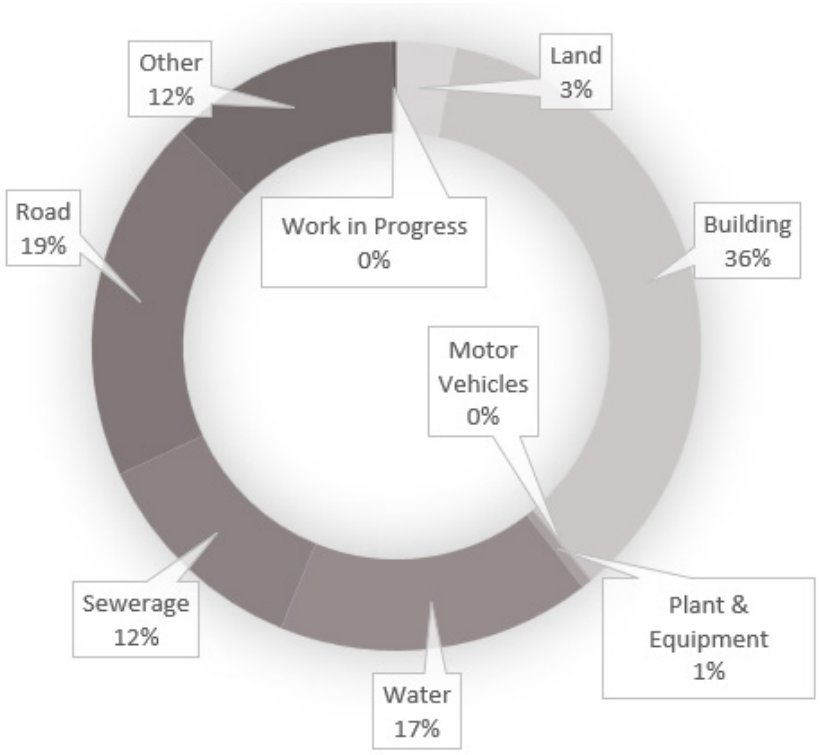
A liability is something that a person or company owes, usually a sum of money. Liabilities are settled over time through the transfer of economic benefits including money, goods, or services. They're recorded on the right side of the balance sheet and include loans, accounts payable, deferred revenues, and accrued expenses.

Liabilities	
Payable	$1,508,671
Contract Liabilities	$1,401,020
Borrowings	$2,942,934
Provisions	$280,078
Total Liabilities	**$6,132,703**



Breakdown of property, plant, and equipment

The following table and graph itemise the breakdown value of our property, plant and equipment for the period of this report.



Property, Plant and Equipment	
Land	$1,355,135
Building	$15,341,936
Motor Vehicles	$38,315
Plant & Equipment	$232,611
Water	$7,147,564
Sewerage	$5,116,762
Road	$8,322,452
Other	$5,266,949
Work in Progress	$108,372
Total	**$42,930,096**

Statement of Changes in Equity

For the year ended 30 June 2024, the value of Council's assets increased by $2,105,775, and Liabilities decreased by $118,341.

This resulted in an **increase** in Council's net worth of $2.224million.



Item	2024	2023	Movement
Asset	$58,399,358.00	$56,191,755.00	$2,207,603.00
Liabilities	-$6,132,702.00	-$6,149,215.00	$16,513.00
Net worth	**$52,266,656.00**	**$50,042,540.00**	**$2,224,116.00**

Statement of Cash Flows

The Statement of Cash Flows measures the inflow and outflow of cash during the reporting period. The statement is categorised into three groups:

- **Net cash from operating activities:** These are normal day-to-day functions of Council. This would include receipts such as rates, fees and charges, interest received on investments and payments of employee wages, materials and services.

- **Net cash from investing activities:** Including capitol grants for the purchase and construction of property, plant and equipment and proceeds from the sale of assets.

- **Net cash from financing activities:** These are repayments of loans as

Item	Value
Cash and cash equivalent **beginning** balances	$6,841,449
Net cash from operating activities	$3,792,739
Net cash from investing activities	$734,354
Net cash from financing activities	-$343,287
Cash and cash equivalent closing balances	**$11,025,255**

Measures of Financial Sustainability

The Financial Sustainability Statement and the associated measures (ratios) provide evidence of Council's ability to continue operating and provide an acceptable level of service and infrastructure to the community into the future.

Financial Sustainability Ratios

Financial sustainability measures indicate whether Council is operating in a financially sustainable manner.

In accordance with section 178 of the Local Government Regulation 2012, and the new Financial Sustainability Framework effective for the financial year ending 30 June 2024, Councils are required to publish the relevant financial sustainability measures.

The target range for the financial ratios is set in accordance with Department of Housing, Local Government, Planning and Public Works, Financial Management (Sustainability) Guideline 2024 Version 1.

Council's performance against key financial ratios at 30 June 2024 are listed here:

Type	Ration	Rationale	Benchmark	2023-2024	5-year average	Within limits
Financial Capacity	Council Controlled Revenue Ration	Capacity to generate revenue internally	Contextual	6%	11%	n/a
	Population Growth Ratio	Population growth/decline pressures on council	Contextual	1%	1%	n/a
Operating Performance	Operating Surplus Ratio *	Holistic overview of council operating performance	Contextual	10.7%	-12%	n/a
	Operating Cash Ratio*	Cash operating performance (less depreciation and other non-cash items)	>0%	23%	10%	Yes
Liquidity	Unrestricted Cash Expense Cover Ratio **	Unrestrained liquidity available to council	> 4months	8.00	3.98	Yes
Asset Management	Asset Sustainability Ratio*	Capital renewals program performance	>90%	0%	45%	No
	Asset Consumption Ratio*	Extend to which assets are being consumed	>60%	61%	66%	Yes
	Asset Renewal Funding Ratio**	Asset replacement program performance	Council does not report on this ratio			
Debt Servicing Capacity	Leverage Ratio*	Ability to pay existing debt	0-3 times	0.75 times	-3.8 times	Yes

Feature Article: Thank you for your donations

As news of the scale of the damage and property loss caused by Tropical Cyclone Jasper spread far and wide the offers of donations and help began to flow in.



As a Council we did not have the capacity to manage the donations, so we reached out to GIVIT for help.
www.givit.org.au

GIVIT was established in 2009 by Juliette Wright to direct and channel people's donations, goodwill and best intentions towards meeting the exact needs of a charity and the people they are helping.

The GIVIT donation platform became so successful that in 2011 GIVIT became the Queensland state government's official website for managing donations during disasters.

GIVIT worked with government agencies and numerous other organisations to provide support to Wujal Wujal residents while they were in temporary accommodation in Cairns, Cooktown and Mossman as well as to support their return home.

Through their work the total value of support provided to Wujal Wujal community is estimated in excess of $450,000.

Thank you to everyone who donated and helped coordinate the delivery of the goods purchased with those donations.
A total of $331,341.00 of donated funds were spent on the following items


113 Fridges


101 Washing Machines


686 Kitchen Items


277 Bed Bases & Mattresses

- Bed bases
- Bedding
- Bikes
- Bottled water
- Cleaning equipment
- Cleaning products
- Clothing vouchers
- Commercial washers and dryers
- Educational toys
- Fridge-freezers
- Fuel vouchers
- Grocery vouchers
- Kettles
- Kitchen appliances
- Kitchen essentials
- Kitchen utensils
- Laptops
- Mattresses
- Microwaves
- Pet food
- Safety goggles, boots, work wear etc
- Sporting equipment
- Toasters
- Towels
- Toys and games
- Washing machines

In addition to the donated funds GIVIT also achieved a **$116,449.00** savings through discounts, free delivery and, product in kind helping to achieve an even greater impact for the community.

Thank you

Wujal Wujal Aboriginal Shire Council
Annual Financial Statements

for the year ended 30 June 2024

Wujal Wujal Aboriginal Shire Council Financial Statements

For the year ended 30 June 2024

Table of contents

Statement of Comprehensive Income		1
Statement of Financial Position		2
Statement of Changes in Equity		3
Statement of Cash Flows		4
Notes to the financial statements		
1	Information about these financial statements	5
2	Analysis of results by function	6
3	Revenue	8
4	Other income	10
5	Capital income	10
6	Employee benefits	11
7	Materials and services	11
8	Capital expenses	11
9	Cash and cash equivalents	12
10	Receivables	12
11	Property, plant and equipment	14
12	Contract balances	19
13	Leases	19
14	Payables	20
15	Borrowings	21
16	Provisions	21
17	Commitments for expenditure	22
18	Asset revaluation surplus	22
19	Transactions with related parties	22
20	Contingent liabilities	23
21	Superannuation	24
22	Joint venture	24
23	Reconciliation of net result for the year to net cash inflow (outflow) from operating activities	25
24	Events after the reporting period	26
25	Financial instruments and financial risk management	26
26	Correction of prior period error	27
Management Certificate		28
Independent Auditor's Report (General Purpose Financial Statements)		29
Current Year Financial Sustainability Statement		31
Certificate of Accuracy - for the Current Year Financial Sustainability Statement		31
Independent Auditor's Report (Current Year Financial Sustainability Statement)		32
Current Year Financial Sustainability Statement - Contextual Ratios		34
Certificate of Accuracy - for the Current Year Financial Sustainability Statement - Contextual Ratios		34
Unaudited Long Term Financial Sustainability Statement		25
Certificate of Accuracy - for the Long Term Financial Sustainability Statement		36

Wujal Wujal Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2024

	Note	2024 $	2023 (Restated) $
Income			
Revenue			
Recurrent revenue			
Fees and charges	3(a)	1,216,873	1,122,308
Sales revenue	3(b)	1,195,930	2,295,437
Grants, subsidies, contributions and donations	3(c) (i)	12,418,226	6,831,454
		14,831,029	10,249,199
Capital revenue			
Grants, subsidies, contributions and donations	3(c) (ii)	39,300	820,949
Other capital income	5	1,278,409	268,558
Total capital revenue		1,317,709	1,089,507
Rental income		515,230	177,813
Interest received		134,534	8,268
Joint Venture		512,861	885,812
Other income	4	3,506,642	169,193
Total income		20,818,004	12,579,791
Expenses			
Recurrent expenses			
Employee benefits	6	(3,132,683)	(3,246,255)
Materials and services	7	(11,958,695)	(4,514,757)
Finance costs		(109,013)	(117,642)
Depreciation and amortisation	11	(2,212,919)	(2,111,632)
Total recurrent expenses		(17,413,311)	(9,990,286)
Capital expenses	8	(3,351,452)	(814,020)
Total expenses		(20,764,762)	(10,804,307)
Net result		53,242	1,775,485
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus		2,170,875	2,236,897
Total other comprehensive income		2,170,875	2,236,897
Total comprehensive income for the year		2,224,117	4,012,382

The above statement should be read in conjunction with the accompanying notes and accounting policies.
(*) In preparing the financial statements for the year ended 30 June 2024 Council identified and corrected an error relating to a previous period. Refer to Note 26 for details of the error and corrections made.

Wujal Wujal Aboriginal Shire Council
Statement of Financial Position
As at 30 June 2024

	Note	2024 $	2023 (Restated) $
Current assets			
Cash and cash equivalents	9	11,025,254	6,841,449
Receivables	10	927,073	594,410
Inventories		42,787	42,787
Contract assets	12	45,734	33,772
Lease receivable	13	86,693	86,178
Total current assets		12,127,541	7,598,596
Non-current assets			
Lease receivable	13	3,341,721	2,225,885
Investment in joint venture	22	-	412,957
Property, plant and equipment	11	42,930,096	45,954,316
Rental income		46,271,817	48,593,159
Total assets		58,399,358	56,191,755
Current liabilities			
Payables	14	1,487,363	618,046
Contract liabilities	12	1,401,020	1,865,803
Borrowings	15	354,868	346,401
Provisions	16	226,514	237,415
Total current liabilities		3,469,764	3,067,666
Non-current liabilities			
Payables	14	21,308	34,307
Borrowings	15	2,588,066	2,939,816
Provisions	16	53,564	107,426
Total non-current liabilities		2,662,938	3,081,549
Total liabilities		6,132,702	6,149,215
Net community assets		52,266,654	50,042,538
Community equity			
Asset revaluation surplus	18	22,325,980	20,155,105
Retained surplus/(deficiency)		29,940,674	29,887,433
Total community equity		52,266,654	50,042,538

The above statement should be read in conjunction with the accompanying notes and accounting policies.
(*) In preparing the financial statements for the year ended 30 June 2024 Council identified and corrected an error relating to a previous period. Refer to Note 26 for details of the error and corrections made.

Wujal Wujal Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2024

	Note	Asset revaluation surplus	Retained Surplus	Total
		$	$	$
Balance as at 1 July 2023		20,155,104	29,887,431	50,042,538
Net result		-	53,242	53,242
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus	18	2,170,875	-	2,170,875
Total comprehensive income for the year		2,170,875	53,242	2,224,117
Balance as at 30 June 2024		22,325,980	29,940,674	52,266,654
Balance as at 1 July 2022		17,918,207	27,006,336	44,924,543
Correction to opening balances	26		1,105,610	1,105,610
Balance as at 1 July 2022 (restated)		17,918,207	28,111,946	46,030,153
Net result		-	1,775,485	1,775,485
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus	18	2,236,897	-	2,236,897
Total comprehensive income for the year		2,236,897	1,775,485	4,012,382
Balance as at 30 June 2023 (restated)		20,155,104	29,887,431	50,042,538

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

Wujal Wujal Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2024

	Note	2024	2023
		$	$
Cash flows from operating activities			
Receipts from customers		5,240,377	3,837,070
Payments to suppliers and employees		(14,299,824)	(8,073,685)
		(9,059,447)	(4,236,616)
Interest received		134,534	8,268
Rental income		515,230	177,813
Non capital grants and contributions		12,311,435	6,870,600
Borrowing costs		(109,013)	(117,642)
Net cash inflow (outflow) from operating activities	23	3,792,739	2,702,423
Cash flows from investing activities			
Payments for property, plant and equipment		(182,008)	(629,206)
Finance lease receipts	13	86,178	80,223
Grants, subsidies, contributions and donations		222,895	2,129,991
Dividend - JV investment	22	1,249,000	400,000
Return of grant funding		(641,711)	-
Net cash inflow (outflow) from investing activities		734,354	1,981,008
Cash flows from financing activities			
Repayments made on finance leases		-	(55,046)
Repayment of borrowings		(343,287)	(334,667)
Net cash inflow (outflow) from financing activities		(343,287)	(389,712)
Net increase (decrease) in cash and cash equivalents held		4,183,805	4,293,719
Cash and cash equivalents at the beginning of the financial year		6,841,449	2,547,730
Cash and cash equivalents at end of the financial year	9	11,025,254	6,841,449

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

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

1 Information about these financial statements

1.A Basis of preparation

Wujal Wujal Aboriginal Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia. These general purpose financial statements are for the period 1 July 2023 to 30 June 2024 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). 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 the 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

Wujal Wujal Aboriginal Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2023. There were no standards which had an impact on reported position, performance and cash flows of Council. The adoption of the revisions to AASB 101 *Presentation of Financial Statements* resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:
a) Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
b) Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.
c) the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
d) the accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements.
e) the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

1.C Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Council do not expect standards issued but not yet effective to have a significant impact on the financial statements.

1.D Estimates and judgements

Councils 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. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

Revenue recognition - **Note 3**
Valuation and depreciation of property, plant and equipment - **Note 11**
Impairment of property, plant and equipment - **Note 11**
Provisions - **Note 16**
Contract balances - **Note 12**
Valuation of finance leases - **Note 13**
Contingent liabilities - **Note 20**

1.E Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest $1.
Except as set out at Note 26 Correction of Prior Period Error, comparative information is stated on the same basis as the prior year.

1.F Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as a consolidated asset or liability.

2 Analysis of Results by Function

(a) Components of Council functions

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

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, marketing and communication, risk management, internal audit, legal and administrative support. The Mayor, Councillors and Chief Executive Officer activities are included in corporate governance.

Corporate services

Corporate services provides administration, finance and information services across all of council. This function includes human resource management, budget support, financial accounting, and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements and to provide appropriate services to all of the activities of Council.

Technical services

This function is responsible for the road transport network, parks and gardens, waste management and the water and sewerage networks. The objectives are to ensure the community is serviced by a high quality and effective road network, to protect and support the community and natural environment by sustainably managing refuse through provision of rubbish collection and disposal services, mosquito and other pest management programs and to support a healthy, safe community by sustainably managing the water and sewerage network infrastructure.

Community services & economic development

The goal of community services is to ensure Wujal Wujal is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.
This function includes libraries, kindergarten, entertainment venues, art gallery and cafe, community care services and facilities and environmental licences and approvals.

Building services

This function facilitates the Shire's growth and prosperity through well planned and quality development. The objective of building services is to ensure the Wujal Wujal Aboriginal Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to town and regional planning, maintenance of Council assets and management of development approval processes.

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 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							
	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $	2024 $
Corporate governance	1,734,193	-	-	-	1,734,193	(824,371)	-	(824,371)	909,823	909,823	800,306
Corporate services	229,925	4,156,642	-	1,278,409	5,664,975	(5,085,843)	-	(5,085,843)	(699,277)	579,132	3,238,412
Technical services	318,464	1,289,300	32,483	-	1,640,247	(5,741,815)	(3,351,452)	(9,093,267)	(4,134,051)	(7,453,020)	25,720,263
Community services & economic development	10,135,644	39,469	4,369	-	10,179,482	(4,530,781)	-	(4,530,781)	5,644,332	5,648,701	22,758,342
Building services	-	1,596,660	2,448	-	1,599,108	(1,230,504)	-	(1,230,504)	366,156	368,604	5,882,035
Total	12,418,226	7,082,070	39,300	1,278,409	20,818,004	(17,413,311)	(3,351,452)	(20,764,762)	2,086,985	53,242	58,399,358

Year ended 30 June 2023 (restated)

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							
	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $	2023 $
Corporate governance	-	26	-	-	26	(635,225)	-	(635,225)	(635,199)	(635,199)	52,777
Corporate services	5,110,633	314,615	-	268,558	5,693,806	(1,994,596)	-	(1,994,596)	3,430,652	3,699,210	4,689,432
Technical services	222,643	2,468,967	545,845	-	3,237,455	(3,508,132)	(814,020)	(4,322,153)	(816,523)	(1,084,698)	26,910,750
Community services & economic development	1,498,178	(59,473)	-	-	1,438,705	(1,803,520)	-	(1,803,520)	(364,815)	(364,815)	17,995,459
Building services	-	1,934,696	275,104	-	2,209,800	(2,048,812)	-	(2,048,812)	(114,117)	160,987	6,543,336
Total (restated)	6,831,454	4,658,830	820,949	268,558	12,579,791	(9,990,286)	(814,020)	(10,804,306)	1,499,998	1,775,485	56,191,755

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

3 Revenue

(a) Fees and charges

Revenue arising from fees and charges is recognised when or as 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, for example recreation/camping reserve fees. There is no material obligation for Council in relation to refunds or returns.

	2024 $	2023 $
Administration and utility charges	1,174,233	1,060,392
Bank and Post Office agency commissions	-	23,841
Centrelink commissions	37,322	27,038
Other fees and charges	5,317	11,037
Total fees and charges	1,216,873	1,122,308

(b) Sales revenue

Sale of goods revenue is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in contract liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

	2024 $	2023 $
Contracts and recoverable works		
Sales Revenue	167	238,576
Q Build and BAS contract and recoverable works	990,204	1,520,433
Total contracts and recoverable works	990,372	1,759,009
Sale of goods		
Fuel	166,281	398,994
Art Centre	39,134	130,365
Works Private External Hire	143	7,068
Total sale of goods	205,558	536,427
Total sales revenue	**1,195,930**	**2,295,437**

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

3 Revenue (continued)

(c) 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 are varied based on the agreement. 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.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Capital grants 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.

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.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Physical asset contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

		2024	2023 (*)
		$	$
(i)	**Operating**		
	General purpose grants	74,738	5,113,396
	State government subsidies and grants	11,509,840	859,016
	Commonwealth government subsidies and grants	722,261	859,042
	Donations	111,387	-
	Total operating	**12,418,226**	**6,831,454**

(*) In preparing the financial statements for the year ended 30 June 2024 Council identified and corrected an error relating to a previous period. Refer to Note 26 for details of the error and corrections made.

3 **Revenue (continued)**

(c) **Grants, subsidies, contributions and donations (continued)**

(ii) **Capital**

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

	2024	2023 (*)
	$	$
State government subsidies and grants	34,931	820,949
Commonwealth government subsidies and grants	4,369	-
Total capital	**39,300**	**820,949**

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

	2024	2023 (*)
Revenue recognised over time	$	$
Grants and subsidies	61,506	897,009
	61,506	**897,009**

	2024	2023 (*)
Revenue recognised at a point in time	$	$
Grants and subsidies	12,284,633	6,755,395
Donations	111,387	-
	12,396,020	**6,755,395**

4 **Other income**

	2024	2023
	$	$
Joint Venture Placement Fees	45,000	62,500
Other	360,871	96,475
Insurance Recovery	3,100,771	10,218
Total other income	**3,506,642**	**169,193**

5 **Capital income**

	Note	2024	2023
		$	$
Other capital income			
Gain on revaluation of finance leases	13	1,202,530	-
		1,202,530	-
Revaluations			
Revaluation increment of property, plant and equipment reversing previous revaluation decrement	11	75,879	268,558
		75,879	268,558
Total capital income		**1,278,409**	**268,558**

(*) In preparing the financial statements for the year ended 30 June 2024 Council identified and corrected an error relating to a previous period. Refer to Note 26 for details of the error and corrections made.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

6 Employee benefits

	Note	2024 $	2023 $
Staff wages and salaries		2,195,333	2,257,131
Councillors' remuneration		347,526	347,288
Annual, sick and long service leave entitlements		280,256	342,702
Superannuation	21	312,533	341,536
		3,135,647	3,288,656
Other employee related expenses		-	-
		3,135,647	3,288,656
Less: Capitalised employee expenses		(2,963)	(42,402)
Total employee benefits		**3,132,683**	**3,246,255**

Councillors' remuneration represents salary paid in respect of carrying out their duties.

	2024 #	2023 #
Total Council employees at the reporting date:		
Elected members	5	5
Administration and indoor staff	15	26
Depot and outdoors staff	8	22
Total full time equivalent employees	28	53

7 Materials and services

	2024 $	2023 $
Administration supplies and consumables	829,490	885,957
Audit of annual financial statements by the QAO	157,494	127,000
BAS recoverable expenditure	575,117	1,023,112
Communications and IT expenses	188,202	241,213
Contractors, consultants and service	55,901	24,967
Cost of goods sold	206,105	324,410
Housing construction expenses	1,060	398,257
Insurances	296,752	272,506
Other materials and services	569,096	721,354
Repairs and maintenance	467,647	322,489
Vehicle and plant operating costs	79,467	173,492
Flood damage expenditure	8,532,364	-
Total materials and services	**11,958,695**	**4,514,757**

Total audit fees quoted by the QAO relating to the 2023/24 financial statements are $132,000 (2023: $127,000)

8 Capital expenses

	Note	2024	2023
Gain / loss on disposal and write off of non-current assets			
Write off of book value of property, plant and equipment	11	2,865,052	-
Write of prior year work in progress		486,400	
Revaluation decrement in P&L			
Land	11	-	30,302
Total Revaluation decrement in P&L		-	30,302
Other capital expenses			
Loss on revaluation of finance leases	13	-	783,718
		-	783,718
Total capital expenses		3,351,452	814,020

Council's assets were severely impacted by a major weather event during the financial year. As part of the desktop valuation exercise, the valuers assessed the extent of damage to assets in all classes. Assets which were completely destroyed or no longer functional were written off. Assets which incurred minor damage had their condition and remaining service potential adjusted accordingly.

9 Cash and cash equivalents

	Note	2024 $	2023 $
Cash at bank and on hand		11,025,254	6,841,449
Balance per Statement of Financial Position		11,025,254	6,841,449
Balance per Statement of Cash Flows		**11,025,254**	**6,841,449**

Council is exposed to credit risk through its investments in the QTC Working Capital Facility. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Cash and cash equivalents		11,025,254	6,841,449
Less: Externally imposed restrictions	(i)	1,401,020	1,865,803
Less: Internally imposed restrictions	(ii)	735,623	735,623
Total unrestricted cash		**8,888,612**	**4,240,023**

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

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

Unspent government grants and subsidies	1,401,020	1,865,803
Total externally imposed restrictions on cash assets	**1,401,020**	**1,865,803**

(ii) Internal allocations of cash at reporting date:

Constrained Works Reserve	624,245	624,245
Constrained Contributions Reserve	111,378	111,378
	735,623	**735,623**

10 Receivables

Receivables are measured at amortised cost which approximates fair value at reporting date. Settlement of these amounts is required within 30 days from invoice date.

	2024 $	2023 $
Current		
Trade debtors	852,372	358,986
Less: loss allowance	(12,216)	(10,561)
Trade debtors net	840,155	348,426
Other debtors	86,917	245,985
Total current receivables	**927,073**	**594,410**

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

The council does not require collateral in respect of trade and other receivables.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

10 Receivables (continued)
Accounting policies - Grouping

When Wujal Wujal Aboriginal Shire Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Council has identified 3 distinctive groupings of its receivables: Grants, Lease Receivables, Other Debtors and relevant judgements in relation to expected credit loss has been made for each group.

Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth governments have high credit ratings, accordingly Council determines the level of credit risk exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

Lease Receivables: Council has elected to use the simplified approach for Lease Receivables. Internal historical data shows no defaults have occurred, Council has determined Expected Credit Losses for this receivables grouping to be immaterial, accordingly an expected credit loss of lease receivables is not calculated.

Other Debtors: Council identifies other debtors as receivables which are not lease receivables or grants.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	2024	2023
	$	$
Not past due	586,861	252,543
Past due 31-60 days	279,390	279,390
Past due 61-90 days	1,573	1,573
More than 90 days	71,465	71,465
Trade Debtors	939,289	604,971
Impaired	(12,216)	(10,561)
Total	**927,073**	**594,410**

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 receivables from customers.

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security.

Wujal Wujal Aboriginal Shire Council conducts an assessment of individual debts to determine expected credit losses. Based on the composition of Council's debtors, and controls in place relating to credit approval and monitoring, there is an immaterial risk of impairment of Council's debtors.

11 Property, plant and equipment

30 June 2024

	Note	Land	Buildings	Motor Vehicles	Plant and Equipment	Furniture and Fittings	Water Infrastructure	Sewerage Infrastructure	Other Infrastructure	Roads Network	Work in progress	Total
Basis of measurement		Valuation	Valuation	Cost	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Cost	
Asset values		$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2023		1,232,277	28,410,952	856,039	3,159,646	99,468	10,491,414	8,772,238	5,719,175	11,243,107	1,677,220	71,661,537
Additions		-	-	-	-	-	-	-	-	-	293,395	293,395
Disposals		-	-	(493,701)	(3,047,605)	(99,468)	-	-	-	-	-	(3,640,774)
Transfer from WIP		-	-	-	185,519	-	-	1,190,324	-	-	(1,375,843)	-
Write off WIP to P&L		-	-	-	-	-	-	-	-	-	(486,400)	(486,400)
Write off flood damaged assets to P&L			(1,595,222)	-	-	-	(135,000)	(347,367)	(26,400)	(483,145)		(2,587,135)
Revaluation adjustment to asset revaluation surplus	18	75,135	3,072,469	-	-	-	232,205	238,013	392,869	293,123	-	4,303,813
Revaluation adjustment to P&L	5, 8	47,723	-	-	-	-	-	-	28,156	-	-	75,879
Closing gross value as at 30 June 2024		1,355,135	29,888,199	362,338	297,560	(0)	10,588,619	9,853,207	6,113,800	11,053,085	108,372	69,620,315
Accumulated depreciation and impairment												
Opening balance as at 1 July 2023		-	12,974,560	580,297	1,829,145	98,400	3,084,545	4,517,580	554,777	2,067,917	-	25,707,222
Depreciation provided in period		-	863,691	93,576	138,039	472	287,636	266,335	245,650	317,520	-	2,212,918
Depreciation on disposals		-	-	(349,850)	(1,902,235)	(98,872)	-	-	-	-	-	(2,350,957)
Write off flood damaged assets to P&L		-	(690,872)	-	-	-	(19,201)	(179,784)	(13,464)	(108,579)	-	(1,011,901)
Revaluation adjustment to asset revaluation surplus	18	-	1,398,883	-	-	-	88,075	132,314	59,887	62,214	-	1,741,373
Impairment adjustment for flood damaged assets		-	-	-	-	-	-	-	-	391,561	-	391,561
Accumulated depreciation as at 30 June 2024		-	14,546,262	324,023	64,949	0	3,441,055	4,736,445	846,850	2,730,633	-	26,690,217
Total written down value as at 30 June 2024		1,355,135	15,341,936	38,315	232,611	(0)	7,147,564	5,116,762	5,266,949	8,322,452	108,372	42,930,096
Residual value												
Range of estimated useful life in years		Land: Not depreciated	10 - 60	5 - 10	4 - 20	3 - 12	7 - 80	5 - 80	20 - 60	10 - 1,000	-	
Additions comprise:												
Renewals		-	-	-	-	-	-	-	-	-	-	-
Other additions		-	7,340	149,943	123,634	-	12,478	-	-	-	-	293,395
Total additions		-	7,340	149,943	123,634	-	12,478	-	-	-	-	293,395

Property, plant and equipment (continued)

	Note	Land	Buildings	Motor Vehicles	Plant and Equipment	Furniture and Fittings	Water Infrastructure	Sewerage Infrastructure	Other Infrastructure	Roads Network	Work in progress	Total
(h) 30 June 2023												
Basis of measurement		Valuation	Valuation	Cost	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Cost	
Asset values		$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2022		1,262,579	26,887,330	765,700	3,121,293	99,468	9,668,732	8,151,355	5,421,019	9,936,606	1,950,016	67,264,098
Additions											629,206	629,206
Disposals		-	-	-		-	-	-	-	-	-	-
Transfer from WIP		-	68,033	90,339	38,354	-	176,845	54,364	-	415,091	(843,026)	0
Write off to P&L		-	-	-	-	-	-	-	-	-	(58,976)	(58,976)
Revaluation adjustment to asset revaluation surplus	18	-	1,455,589	-	-	-	645,837	566,519	-	891,410	-	3,559,355
Revaluation adjustment to P&L	5, 8	(30,302)	-	-	-	-	-	-	298,156	-	-	267,854
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2023		1,232,277	28,410,952	856,039	3,159,646	99,468	10,491,414	8,772,238	5,719,175	11,243,107	1,677,220	71,661,537
Accumulated depreciation and impairment												
Opening balance as at 1 July 2022		-	11,491,109	480,139	1,661,041	97,928	2,624,477	3,986,576	292,290	1,609,972	-	22,243,532
Depreciation provided in period		-	818,720	100,158	168,104	472	265,867	237,449	232,889	287,973	-	2,111,632
Depreciation on additions/disposals		-	-	-	-	-	-	-	-	-	-	-
Write off to P&L		-	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to asset revaluation surplus	18	-	664,731				194,201	293,555	-	169,972	-	1,322,459
Revaluation adjustment to P&L	8		-	-	-	-	-	-	29,598	-	-	29,598
Accumulated depreciation as at 30 June 2023		-	12,974,560	580,297	1,829,145	98,400	3,084,545	4,517,580	554,777	2,067,917	-	25,707,221
Total written down value as at 30 June 2023		1,232,277	15,436,393	275,742	1,330,501	1,068	7,406,869	4,254,658	5,164,398	9,175,190	1,677,220	45,954,316
Residual value												
Range of estimated useful life in years		Land: Not depreciated	10 - 60	5 - 10	4 - 20	3 - 12	7 - 80	5 - 80	20 - 60	10 - 1,000	-	

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

11 Property, plant and equipment

(a) Recognition

The asset capitalisation threshold for Council is:

Land	$1
Motor Vehicles	$5,000
Plant and Equipment	$5,000
Furniture and Fittings	$5,000
Buildings	$5,000
Infrastructure assets	$10,000

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.

The land is administered by the Department of Natural Resources and Mines 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 its value cannot be reliably measured.

Council also holds additional freehold land outside its DOGIT and Local Government area, in the township of Ayton and the area of Degarra. This land is measured at fair value.

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequent to initial 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.

(c) Depreciation

Land and work in progress are not depreciated. Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Key judgements and estimates:
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

Each non-current physical asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

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.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

11 Property, plant and equipment (continued)

(e) Valuation

(i) Valuation processes

Key judgements and estimates:
Some of the Council's assets and liabilities 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 considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 5 years, council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:
- management valuation using internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.
- "desktop" valuation for land and improvements, buildings and plant asset classes which 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.

Fair values are classified into three levels as follows:
- Level 1 - fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability
- Level 3 - Fair value based on unobservable inputs for the asset and liability

There were no transfers between levels of the hierarchy during the year.

12 Property, plant and equipment accounting policies (Continued)

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Interim revaluation treatments
Land (level 2 & 3)	Market	30 June 2021	Australis Asset Advisory Group	Where an observable market for Council land assets could be identified, Fair Value was measured by way of a Market Approach (Level 2), utilising sale prices of comparable properties after adjusting for differences in key attributes of the property, such as size. Where a significant adjustment was required between the sale prices of comparable properties, Fair Value was measured by way of a Market Approach (Level 3). The most significant input into this valuation approach is price per square metre.	Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation of 9.97% to this class.
Buildings (level 3)	Current replacement cost	30 June 2021	Australis Asset Advisory Group	All WWASC building and other infrastructure assets are considered of a specialist nature and did not meet the criteria for a Market approach, and Fair Value was measured on the basis of a Cost Approach (Level 3). Each asset has been disaggregated into significant components which exhibit different useful lives. For example, structure, roof, fit-out and services. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset.	Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation of 9.96% to this class.
Other Infrastructure (level 3)	Current replacement cost	30 June 2021	Australis Asset Advisory Group		Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation of 7.36% to this class.
Water Infrastructure (level 3)	Current replacement cost	30 June 2021	Australis Asset Advisory Group	Each asset has been disaggregated into significant components which exhibit different useful lives. For example pipework, structures, pumps and electrical components. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation ranging from 0.89 - 6.38% to this class.
Sewerage Infrastructure (level 3)	Current replacement cost	30 June 2021	Australis Asset Advisory Group	Each asset has been disaggregated into significant components which exhibit different useful lives. For example mains, manholes, pumps and electrical components. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation ranging from 0.89 - 6.38% to this class.
Roads Network (level 3)	Current replacement cost	30 June 2021	Australis Asset Advisory Group	Road assets are differentiated by physical characteristics (i.e. Road, Culverts, Floodways, Footpaths, Kerb & Channel). Road segments are then componentised into formation, pavement and seal (where applicable). Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Council has engaged Australis Asset Advisory Group to undertake a desktop assessment for the year ended 30 June 2024. Based on this assessment, Council have applied indexation of 2.61% to this class.

Council's assets were severely impacted by a major weather event during the financial year. As part of the desktop valuation exercise, the valuers assessed the extent of damage to assets in all classes. Assets which were completely destroyed or no longer functional were written off. Assets which incurred minor damage had their condition and remaining service potential adjusted accordingly.

106

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

12 Contract balances

		2024	2023
		$	$
(a)	Contract assets	45,734	33,772
(b)	Contract liabilities		
	Funds received upfront to construct Council controlled assets	1,150,390	1,750,719
	Non-capital performance obligations not yet satisfied	250,630	115,084
		1,401,020	1,865,803
	Revenue recognised that was included in the contract liability balance at the beginning of the year		
	Funds to construct Council controlled assets	27,338	570,422
	Non-capital performance obligations	22,205	14,630
		49,543	585,051

Satisfaction of contract liabilities
The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next 1 -2 years.

Signifciant changes in contract liabilities
Significant movements in contract assets and contract liabilities that have occurred during the year relate to change in the timing of the work and significant monies received in advance, in particular in relation to W4Q and QRA projects.

13 Leases

Council as a lessee

Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component. The right-of-use asset is measured using the cost model and is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

Exceptions 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 leases
Council has elected to measure the right-of-use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

Council as a lessor
When council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

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

Finance leases:
Council has leased 83 (2023 - 83) dwellings as lessor to the Queensland Government for 40 years. The average lease payment per dwelling in the current year was $1,161.21 (2023 - $950.14), in addition, there was also approximately $937,086.36 (2023 - $10,606.00) in service charges applied per property. As the gross lease payments are insufficient to cover the fair value (depreciated 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. The leases are recognised at the present value of the expected future lease payments receivable, excluding service charges (i.e. NPV method is used). Gains on revaluation of finance lease assets are recognised as "other income" when the cashflows diminish and the discount rate declines year on year. Conversely, in the future, when the discount rate increases and the cashflows diminish, losses on finance lease asset revaluations will be recognised as "other expenses".

		2024	2023
13	**Leases (Continued)**	$	$
	Finance leases (continued):		
	Lease receivables		
	Current	86,693	86,178
		86,693	**86,178**
	Lease receivables		
	Non-current	3,341,721	2,225,885
		3,341,721	**2,225,885**

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

	2024	2023
	$	$
Gross minimum lease payments receivable:		
Not later than one year	86,693	86,178
Later than one year but not later than five years	346,773	344,713
Later than five years	2,128,962	2,199,186
	2,562,429	2,630,077
Add: Estimated contingent rent	2,391,485	2,610,624
Less: Present value adjustment	(1,525,499)	(2,928,638)
Fair value of lease payments	**3,428,415**	**2,312,063**
The fair value of lease payments are receivable as follows:		
Not later than one year	86,693	86,178
Later than one year but not later than five years	364,065	337,160
Later than five years	2,977,656	1,888,725
	3,428,415	**2,312,063**
Movements in finance leases were as follows:		
Opening balance	2,312,063	3,176,005
Less: Lease receipts	(86,178)	(80,223)
Gain (Loss) on revaluation	1,202,530	(783,718)
Closing balance	**3,428,415**	**2,312,063**

The calculation of fair value has included an estimate of average annual CPI increases of 4.25% for 2023/24 (2023: 4.25%) and a discount rate of 2.25% for 2023/24 (2023: 5.18%).

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable recognised as income applicable to the leases. There is, however, a contingent rent recognised of $2,391,485 (2023: $2,610,624) which is the difference between nominal rents and consumer price indexation of rents.

14 Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

A liability for salaries and wages is measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

	2024	2023
	$	$
Current		
Accounts payable	434,696	786
Accrued expenses	788,159	496,750
Other creditors and accruals	264,508	120,511
	1,487,363	**618,046**
Non-Current		
Other creditors and accruals	21,308	34,307
	21,308	**34,307**

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

15 Borrowings

Interest is expensed as accrued, no interest has been capitalised during the current or comparative reporting period. The expected final repayment date is 15 February 2032.

Council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

	2024 $	2023 $
Current		
Current Loans - QTC	354,868	346,401
	354,868	**346,401**
Non-Current		
Non-Current Loans - QTC	2,588,066	2,939,816
	2,588,066	**2,939,816**

The QTC loan market value at the reporting date was $2,714,973.56 (2023: $3,022,708.02). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government.

There has been no defaults or breaches of the loan agreement during the 2024 or 2023 financial year.

16 Provisions

Long Service Leave

The provision for long service leave represents 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 provision is discounted using the Commonwealth Bond yield rates.

	2024 $	2023 $
Current		
Annual leave	139,673	127,583
Long service leave	86,840	109,832
	226,514	237,415
Non-current		
Long service leave	53,564	107,426
	53,564	107,426

		2024 $	2023 $
17	**Commitments for expenditure**		
	Contractual commitments		
	Contractual commitments at the end of financial year but not recognised in the financial statements are as follows:		
	Capital commitments		
	Motor vehicles	54,762	-
	Other projects	100,882	-
		155,644	-
	Operating commitments		
	IT Management Services		
	Payable with one year	85,427	85,427
	Payable one to five years	-	85,427
		85,427	170,854
	Disaster recovery	2,145,678	-
	Other commitments	320,778	108,283
	Total commitments for expenditure	**2,707,526**	**279,137**

18 Asset revaluation surplus

The closing balance of the asset revaluation surplus comprises the following asset categories:

	2024 $	2023 $
Land	75,135	-
Buildings	9,069,362	7,395,777
Other Infrastructure	332,982	-
Roads	8,350,312	8,510,964
Water	2,482,771	2,338,642
Sewerage	2,015,419	1,909,720
	22,325,980	**20,155,103**

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

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.

19 Transactions with related parties

(a) Transactions with key management personnel (KMP)

KMP are the Mayor, Councillors, Chief Executive Officer and Director Works and Building Services. Compensation paid to KMP comprises:

	2024 $	2023 $
Short-term employee benefits	1,011,788	640,048
Post-employment benefits	109,955	71,039
Long-term employee benefits	10,938	2,815
Total	**1,132,680**	**713,902**

Detailed remuneration disclosures are provided in the annual report.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

19 Transactions with related parties (continued)

(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 transactions	2024 $	2023 $
Employee expenses of close family members of KMP (4 employees, 2023: 5)	**310,363**	**249,057**

(i) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the award for the job they perform.

(c) Transactions with joint ventures

In 2013 Enterprise Management Group, Hope Vale Foundation, Gungarde Community Aboriginal Corporation and Wujal Wujal Aboriginal Shire Council entered into a Joint Venture Agreement to work together to deliver services under the Federal Government's Remote Jobs and Communities Program (RJCP). Hope Vale Aboriginal Shire Council and Ang Ngarra Aboriginal Corporation are Associate Members of the Joint Venture. The Joint Venture is structured as an unincorporated collaborative venture for the purpose of providing the RJCP services. All venture participants have an equal interest in the Joint Venture. Wujal Wujal Aboriginal Shire Council is entitled to 25% of net profit from the operation of the Joint Venture. It is also liable for 25% of any losses throughout the Joint Venture. Council is entitled to two members on the Board out of eight.

Details of transactions	2024 $	2023 $
My Pathway (t/a Enterprise Management Group)		
- Share of profit	481,578	726,309
- Distributions received (relating to current year share of profit)	1,000,000	400,000
- Distributions received (relating to previous years)	249,000	100,000
- Sales (at arms-length)	45,000	62,500

Further information about the Joint Venture can be found in Note 22 to the Financial Statements.

(d) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:
Amounts owed by KMP and other related parties as at balance date totalled $1,240.00 (2023 $1,195.82). There were no amounts owing to KMP and other related parties at balance date (2023: nil).

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

The majority of people who are related parties of Council live within the Wujal Wujal Aboriginal Shire Community. Therefore on a regular basis ordinary citizen transactions occur between Council and its related parties. The payment by community residents of utility charges and for sales of goods of goods and services are considered to be an ordinary citizen transaction.

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

(f) Loans, guarantees and commitments to/from related parties

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

20 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 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there are insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The indemnity amount provided by Wujal Wujal Aboriginal Shire Council as at 30 June 2024 in relation to the Local Government Workcare Bank Guarantee is $73,870.13

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

21 Superannuation

Council contributes to LGIASuper (the Scheme) at the rate of 12% for each permanent employee. LGIASuper is a multi-employer plan as defined in Australian Accounting Standard AASB119 Employee Benefits. The Scheme has a number of elements including a defined benfits fund and an accumulation benefits fund. Council does not have any employees who are members of the defined benefits fund and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulation benefits fund. The Scheme is managed by LGIASuper Trustee as trustee for LGIASuper trading as BrighterSuper.

	Note	2024 $	2023 $
The amount of superannuation contributions paid by Wujal Wujal Aboriginal Shire Council to the superannuation scheme in this period for the benefit of employees was:	6	312,533	341,536

22 Joint venture

The Council has a 25% (2023 - 25%) joint venture interest in Cook RJCP Joint Venture, the principal activity of which is to provide delivery of services under the Remote Jobs and Communities Program in the Cooktown region. Cook RJCP Joint Venture's principal place of business is C/- My Pathways, 84-88 Cook St, Cairns, Queensland. In accordance with ownership interests Council holds 25% voting rights in the joint venture.

Council has determined that this joint arrangement is a joint venture under AASB 11 *Joint Arrangements* and accounts for this investment using the equity method. Under the equity method the investment is initially recognised at cost and is adjusted each year to recognise Council's share of the accumulated working capital reserve. Council's share of movements in other comprehensive income of the venture are recognised in other comprehensive income. Distributions received at recognised in the period to which they relate, and an adjustment made to dividends receivable at the end of the period.

Cook RJCP Joint Venture is a consortium of 4 organisations whose aim is to provide employment opportunities for indigenous people. There is no contractual or other arrangement, or circumstances which indicate that council, or any of the joint venturers, have rights to the assets or obligations for the liabilities of the joint venture.

The following information has been extracted from Cook RJCP Joint Venture draft financial statements.

	2024 $	2023 $
Revenue	7,419,840	8,203,656
Expenses	(5,493,528)	(5,298,419)
Profit or loss from continuing operations	1,926,312	2,905,237
Post-tax profit or loss from discontinued operations	-	-
Profit (loss) for the year	1,926,312	2,905,237
Other comprehensive income for the year	-	-
Total comprehensive income for the year	**1,926,312**	**2,905,237**
The movement in the carrying amount of the Council's investment in the joint venture is as follows:		
Carrying amount at the beginning of the financial year	412,957	412,957
Balance in receivables at the beginning of the financial year	326,309	-
Share of profit (loss)	481,578	726,309
Adjustment to carrying amount of joint venture	28,156	-
Distributions receivable applied against investment	-	(326,309)
Distributions received applied against investment	(1,249,000)	(400,000)
Carrying amount at the end of financial year	-	412,957

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

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

	Note	2024 $	2023 $
Net result		53,242	1,775,485
Non-cash items:			
Depreciation and amortisation	11	2,212,919	2,111,632
Revaluation adjustments in P&L	5, 8, 11	(75,879)	(238,256)
Gain/loss on revaluation of finance leases	13	(1,202,530)	783,718
Other non-cash transactions in P&L		23,548	58,976
(Gain)/loss on asset disposal/write off	8	3,351,452	-
		4,309,510	2,716,070
Investing and development activities:			
Capital grants, subsidies and contributions	5	(39,300)	(2,129,991)
Joint venture revenue	22	(512,861)	(400,000)
Revaluation of joint venture	21	-	-
		(552,161)	(2,529,991)
Changes in operating assets and liabilities:			
(Increase)/ decrease in receivables		(332,663)	(235,682)
(Increase)/ decrease in contract assets		(11,962)	586,285
(Increase)/decrease in inventory		-	8,930
Increase/(decrease) in payables		856,318	(297,230)
Increase/(decrease) in contract liabilities		(464,783)	761,903
Increase/(decrease) in provisions		(64,763)	(83,350)
		(17,854)	740,856
Net cash inflow from operating activities		3,792,738	2,702,422

24 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.

25 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council's activities expose it to a variety of financial risks including credit risk, liquidity risk and market risk.

Risk management framework

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

Council 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 these limits. Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Council does not enter into derivatives.

(b) 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 receivables from customers.

Exposures to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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

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

(c) Liquidity risk

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

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 unacceptable losses or risking damage to Council's reputation.

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 9.

The following table sets out the liquidity risk in relation to financial liabilities (excluding lease liabilities - refer note 13) held by Council. It represents the remaining contractual cashflows (principal and interest) 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
	$	$	$	$	$
2024					
Trade and other payables	1,487,363	21,308	-	1,508,671	1,508,671
Loans - QTC	422,484	1,689,938	1,549,109	3,661,531	2,942,934
	1,909,847	**1,711,246**	**1,549,109**	**5,170,202**	**4,451,605**
2023					
Trade and other payables	618,046	34,307	-	652,353	652,353
Loans - QTC	422,484	1,689,938	1,549,109	3,661,531	3,286,218
	1,040,531	**1,724,245**	**1,549,109**	**4,313,885**	**3,938,571**

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

(d) 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 holding of financial instruments.

Interest rate risk

Council is exposed to interest rate risk through its investments and borrowing held with financial institutions and the Queensland Treasury Corporation (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.

Council does not undertake any hedging of interest rate risk.

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.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2024

26 Correction of prior period error

In preparing a schedule of contract balances for the year ended 30 June 2024, Council identiifed a number of contract assets and liabilities recorded as at 30 June 2023 for projects which had being completed and closed prior to this date, for which no future cash inflows or outflows were expected. Council also identified instances where the historical revenue recognition policy was incorrect, resulting in the incorrect recognition of contract liabilities. This has resulted in an over statement of contract assets, contract liabilities and revenue. In a number of instances, a contract asset and liability should not have been recorded at the opening balance date (1 July 2022) which has resulted in an overstatement of opening retained surplus in the comparative period.

To correct this error, Council has adjusted the 2022/23 comparative figures in the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and applicable notes to the financial statements.

Adjustments impacting the financial statement line items for the 2022/23 comparative year are presented below:

	Actual 30 June 2022 $	Adjustment 1 July 2022 $	Restated 1 July 2022 $	Actual 30 June 2023 $	Adjustment 30 June 2023 $	Restated 30 June 2023 $
Statement of Financial Position (Extract)						
Current Assets						
Contract assets	694,770	(74,714)	620,057	166,790	(58,305)	33,772
Total assets	52,262,473	(74,714)	52,187,760	56,324,773	(58,305)	56,191,755
Current liabilities						
Contract liabilities	2,284,224	(1,180,324)	1,103,900	3,245,197	(199,069)	1,865,803
Total liabilities	7,337,928	(1,180,324)	6,157,604	7,528,609	(199,069)	6,149,215
Net community assets	44,924,544	1,105,610	46,030,154	48,796,162	140,765	50,042,538
Community equity						
Retained surplus	27,006,336	1,105,610	28,111,946	28,641,058	140,765	29,887,433
Statement of Changes in Equity (Extract)						
Prior period adjustment relating to correction of contract balances	-	1,105,610	1,105,610			
Balance of retained surplus	27,006,336	1,105,610	28,111,946	28,641,058	140,765	29,887,432
Total equity	44,924,544	1,105,610	46,030,154	48,796,162	140,765	50,042,537
Note 3 Revenue						
Operating grants						
Commonwealth Government grants and subsidies				660,256	198,786	859,042
Total recurrent grants, subsidies contrubutions and donations				6,632,668	198,786	6,831,454
Capital grants						
State government grants and subsidies				878,971	(58,022)	820,949
Total capital grants, subsidies contrubutions and donations				878,971	(58,022)	820,949

Wujal Wujal Aboriginal Shire Council
Financial statements
For the year ended 30 June 2024

Management Certificate
For the year ended 30 June 2024

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, as set out on pages 1 to 27, 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
Alister Gibson

Date: 27/04/2026

Chief Executive Officer
Peter O'May

Date:_27/04/2026

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the councillors of Wujal Wujal Aboriginal Shire Council

Report on the audit of the financial report

Qualified Opinion

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

The financial report comprises the statement of financial position as at 30 June 2024, 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 accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024, except for the matters referred to in the Basis for Qualified Opinion:

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.

c) In my opinion, the financial report:

   i. gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and

   ii. complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for qualified opinion

Note 6 – Employee benefits – Staff wages and salaries ($2,195,333)

In December 2023, the council was impacted by a significant flood event and as a result lost physical payroll records supporting transactions up to the date of the event. Following the event, the council was unable to establish an effective system of control over employee benefits and was also unable to provide sufficient and appropriate records for staff wages and salaries to 30 June 2024 for staff paid on an hourly basis, including over-time and allowances.

Due to the absence of reliable evidentiary source documents, I was unable to perform audit procedures to obtain sufficient appropriate audit evidence over the completeness, existence and accuracy of staff wages and salaries. Consequently, I am unable to, and do not, form an opinion on the staff wages and salaries. I am unable to determine whether any adjustments to these amounts were necessary.

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 qualified opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Qualified Opinion section, I have determined the matters described below to be the key audit matters to be communicated in my report.

Additional audit procedures required due to a significant flood event

Key audit matter	How my audit addressed the key audit matter
The council experienced a severe flooding event in December 2023 which destroyed significant volumes of hard copy original records that did not exist in electronic format. After the flood event, the community was evacuated for over 5 months. During this time, staff worked remotely from various locations across Far North Queensland. Temporary processes were put in place to continue operating the council, including processing financial transactions. However, record-keeping during this period was inconsistent and did not operate in an effective control environment. The council undertook processes to recover and restore electronic and hardcopy records. Not all records were able to be recovered or reconstructed. The combination of these matters increased the complexity of designing and performing audit procedures, evaluating the results of those procedures, and obtaining relevant and reliable audit evidence on which to base my opinion. The heightened level of judgement and additional audit effort required resulted in me determining this to be a key audit matter for the engagement.	In assessing the quality of the available evidence, and the risk of material misstatement due to fraud or error, my procedures included, but were not limited to: • evaluating the design and implementation, and operating effectiveness of internal controls, including the temporary processes implemented following the flood event • increasing my substantive testing and undertaking alternative procedures where controls were not assessed as operating effectively • increasing professional scepticism in questioning and evaluating the sufficiency and appropriateness of audit evidence • performing substantive analytical procedures to assess the accuracy, existence and completeness of supplies and services, employee benefits expenses and other expenses • obtaining third party confirmations of grant revenues, employment contracts and supplies and services expenditure • performing additional testing of transactions with an increased risk of fraud, including procurement decisions and usage of corporate cards • assessing the reasonableness and completeness of material related party transactions and disclosures • sample testing of journals for appropriateness and reasonableness.

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 2024, but does not include the financial report and my auditor's report thereon.

Queensland Audit Office
Better public services

At the date of this auditor's report, the available other information in Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement – contextual ratios and 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 qualified the audit opinion on the current year financial sustainability statement due to the qualifications outlined in this report.

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.



7 May 2026

Rachel Vagg
Auditor-General

Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2024

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	8 months	3.98 months	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available t a council to meet ongoing and emergent financial demands, which is a key component to solvency. Council is currently meeting the target which indicates council has sufficient liquidity to continue operating for an extended period of time based on current monthly expenses.
Operating Performance	Operating Surplus Ratio	N/A	10.70%	-12%	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Operating deficits over the long term affect a council's ability to internally fund its capital requirements and other initiatives as and when they fall due, potentially requiring external funding support.
	Operating Cash Ratio	Greater than 0%	23%	10%	The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. Council's operating cash ratio is currently exceeding target.
Asset Management	Asset Sustainability Ratio	Greater than 90%	0%	45%	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 asset sustainability ratio is currently behind target.
	Asset Consumption Ratio	Greater than 60%	61%	66%	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 asset consumption ratio is current exceeding target, indicating council's assets are being consumed in line with their estimated useful lives.
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	0.75 times	-3.8 times	A higher leverage ratio indicates an increasingly limited capacity to support additional borrowings due to already high debt levels and/or decreasing operational performance, while a lower ratio indicates the opposite. Council's debt servicing capacity is currently within the target range.

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement 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 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 2024.

Certificate of Accuracy
For the year ended 30 June 2024

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
Alister Gibson

Date: 27/04/2026

Chief Executive Officer
Peter O'May

Date: 27/04/2026

120

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Qualified Opinion

I have audited the accompanying current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2024, 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, except for the possible effects of the matter described in the *Basis for qualified opinion* paragraph below, in all material respects, the current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2024 has been accurately calculated.

Basis for qualified opinion

I qualified my opinion on the 2023–24 general purpose financial statements of Wujal Wujal Aboriginal Shire Council, as the council was unable to provide sufficient and appropriate audit evidence on the completeness, existence and accuracy of staff wages and salaries within employee benefits expense reported in the Statement of Comprehensive Income.

As employee benefits is used in the calculation of the following ratios, I am unable to, and do not, form an opinion on the accuracy of these ratios.

Ratios	Ratio as reported	
	Actual current year ratio	5-year average
Operating Surplus Ratio	10.70%	-12%
Operating Cash Ratio	23%	10%
Unrestricted Cash Expense Ratio	8 months	3.98 months
Leverage Ratio	0.75 times	-3.8 times

I obtained sufficient appropriate audit evidence for the other amounts reported for sustainability ratios for the year ended 30 June 2024 and other 5-year average ratios in the council's 2023–24 Current-Year Financial Sustainability Statement

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 qualified 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 2024 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 Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement – contextual ratios, and the 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 statements.

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 qualified the audit opinion on the general-purpose financial statements which resulted in the qualifications outlined in this report.

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.



7 May 2026

Rachel Vagg
Auditor-General

Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2024

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue	N/A	6%	11%	Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
	Population Growth	N/A	1%	1%	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

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 two 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 2024.

Certificate of Accuracy
For the year ended 30 June 2024

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
Alister Gibson

Date: 27/04/2026

Chief Executive Officer
Peter O'May

Date: 27/04/2026

124

Wujal Wujal Aboriginal Shire Council
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2024

Council

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2024	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
Financial Capacity	Council-Controlled Revenue	N/A	6%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%
	Population Growth	N/A	1%	3%	4%	2%	2%	3%	3%	4%	3%	3%	4%
Operating Performance	Operating Surplus Ratio	N/A	10.70%	-1%	-7%	-606%	-6%	-6%	-6%	-5%	-5%	-5%	-4%
	Operating Cash Ratio	Greater than 0%	23%	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%
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%	0%	0%	441%	441%	441%	441%	441%	441%	441%	441%	441%
	Asset Consumption Ratio	Greater than 60%	61%	66%	65%	63%	61%	60%	58%	57%	55%	54%	53%
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	0.75 times	1.4 times	1.2 times	1 times	1 times	0	0	0	0	0	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. Council's long term financial management strategy is consistent with Council's long term forecast.

Wujal Wujal Aboriginal Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2024

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2024

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
Alister Gibson

Date: 27/04/2026

Chief Executive Officer
Peter O'May

Date: 27/04/2026



WUJAL WUJAL
Aboriginal Shire Council



Wujal Wujal Aboriginal Shire Council
131 Hartwig Street, Wujal Wujal 4895
www.wujalwujalcouncil.qld.gov.au

Appendix | 4

Procurement Policy
(Reviewed June 2026)

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Procurement Policy

Document Control

Policy Category	Statutory				
Reviewed | Adopted	6.12.2012	Resolution Ref	SB20	File Reference	
Reviewed | Adopted	23.7.2013	Resolution Ref	2244	File Reference	
Reviewed | Adopted	15.7.2014	Resolution Ref	2477	File Reference	
Reviewed | Adopted	15.09.2015	Resolution Ref	2729	File Reference	
Reviewed | Adopted	16.08.2016	Resolution Ref	2897	File Reference	
Reviewed | Adopted	29.07.2024	Resolution Ref	20240729-02	File Reference	35404
Reviewed | Adopted	29.07.2025	Resolution Ref		File Reference	38408
Reviewed	June 2026				
Next review due	June 2027				

1. Origin / Authority

Wujal Wujal Aboriginal Shire Council

2. Purpose and Scope

This Policy is Council's procurement policy for the purposes of section 198(1) of the *Local Government Regulation 2012*.

The purpose of this policy is to outline Council's approach to developing and maintaining procurement practices for the acquisition of goods and services which optimise value for money and promote effective supplier relationships. Value for money does not necessarily mean selecting the lowest price; it also means considering the overall quality and benefits.

This Procurement Policy applies to the procurement of all goods, equipment, and related services, as well as construction contracts and service contracts. The policy applies to the local government, including the Chief Executive Officer and all Council employees. It is the responsibility of Council employees involved in the procurement process to understand the meaning and intent of the policy.

3. Policy Statements

3.1 Definitions

Term	Definition
Contract	Means a formal, legally binding instrument between the Council and a Contractor which details the terms that govern the performance of work.
Contractor	Means the entity that enters a formal contract to perform work for the Council.
Council	Means Wujal Wujal Aboriginal Shire Council.
Financial Delegation	Means a formal delegation allowing an employee to authorise / approve expenditure or reimbursement of money within an approved budget and delegation limit
Goods	Means an inherently useful and tangible item (article, commodity, material, merchandise).
Goods and Services Tax (GST)	All values quoted in this policy are exclusive of GST.
Large-sized contractual arrangements	A contractual arrangement with a supplier that is expected to be worth (exclusive of GST) $200,000 or more in a financial year or over the proposed term of the contractual arrangement.
Life cycle costing	An evaluation of the costs of procuring, owning, operating and disposing of an asset.
Local supplier	• Registered Business that is beneficially owned and operated by persons who are residents within the local government area; or • Registered Business or individual that has its principal place of business within the local government area of council; or • Registered Business that has a place of business within the local government area of Council, which solely or primarily employs persons who are residents of the local government area.

Term	Definition

Medium-sized contractual arrangement	A contractual arrangement with a supplier that is expected to be worth (exclusive of GST) $15,000 or more, but less than $200,000 in a financial year or over the proposed term of the contractual arrangement.
Preferred supplier arrangement (PSA)	A form of standing offer where a pre-qualified supplier has provided a standing quotation for the goods or services.
Preferred supplier	A supplier who Council has assessed as having the technical, financial, and managerial capability necessary to perform contracts on time and in accordance with agreed requirements.
Prequalified supplier	A supplier who has been assessed by the local government as having the technical, financial and managerial capability necessary to perform contracts on time and in accordance with agreed requirements.
Procurement	Means the entering into of an agreement to purchase, hire, lease, rent or exchange by way of any transaction involving the outlay by Council of funds, goods, equipment or services in return for the provision of goods and services to Council by another person, company or other entity
Purchase order	The official document, normally generated by Council's finance system, used to authorise and record the purchase of goods or services by Council. It is, in most cases, the prime reference confirming the contractual situation between Council and the supplier.
Purchase requisition	The official document that records the Council's requirements for goods and/or services and records the details of any quotes obtained. It is used to raise a Purchase Order in the Finance System. Any staff member may complete a Purchase Requisition, but it must be approved by a Coordinator, Manager or the Chief Executive Officer, depending on the officer's financial delegation authority. Refer to Table 3.
Registered business	A company or entity as defined by the Australian Taxation Office, and that also appears as "Active" in the ABN Lookup and as amended from time to time.
Register of pre-qualified suppliers (ROPS)	Register of Pre-Qualified (Preferred) Suppliers. A pre-qualified supplier is a supplier who has been assessed by Council as having the technical, financial and managerial capability necessary to perform contracts on time and in accordance with agreed requirements. The ROPS is compiled after a tender process.
Services	Means intangible products including but not limited to accounting, banking, cleaning, consultancy, education, expertise, medical treatment and transportation.
Sole supplier	A supplier of goods or services that no other suppliers can provide, or with the constraints of distance, it is not viable for other suppliers to compete for the supply of goods or services.
Sound Contracting Principles	Means the sound contracting principles set out in section 104(3) of the *Local Government Act 2009*

Term	Definition
Standing Offer Arrangements (SOA)	An agreement subject to specified terms and conditions whereby Council agrees to purchase their requirements of a specified number or range of items, during a specified time period from the supplier at agreed prices or on an agreed price basis. Typically, no obligation to purchase a specified quantity exists, although estimates for the guidance of the supplier may be given
Worker	Means any person undertaking work on behalf of Cook Shire Council and includes employees, volunteers, contractors (and their employees) and consultants

3.2 Policy Statement

There are four aspects to the Procurement Policy, which are the principles that the local government will apply in the 2026-27 financial year, and generally for the period in which this Policy remains current, for purchasing goods and services:

a) The Procurement Principles provide guidance regarding ethical behaviour and sound contracting principles.

b) The Procurement Arrangements provide the procedures to be followed for each procurement category.

c) The Local Supplier Preference provides guidance on how to apply the Council's desire to give preference.

d) The Delegations prescribe the limits for staff to authorise the procurement of goods and services.

3.3 Procurement Principles

When carrying out procurement activities, Council will:

3.3.1 Act ethically and in full compliance with applicable laws, financial delegations and other related Council policies.

3.3.2 Exercise responsible financial management, including by identifying and managing risk associated with procurement.

3.3.3 Assess value over the whole of the operational life of the goods or services.

3.3.4 Focus on achieving Council's financial, social, local economic and environmental objectives by increasing procurement with genuine, quality social enterprises.

3.3.5 Establish a framework and guidelines that ensure fair, open and effective competition that deliver value for money and are efficient to use.

3.3.6 Foster relationships with suppliers, consultants and contractors in a manner that is ethical, efficient, effective, fair and transparent.

3.3.7 Support the establishment of a diverse supply chain with particular focus on entities that deliver and/or have the potential to deliver social, economic and environmental benefit to the community.

3.3.7 Support locally based manufacturers and local suppliers, consultants and contractors and monitor their performance over time.

3.3.1 Sound Contracting Principles

This policy aims to achieve the Sound Contracting Principles outlined in the *Local Government Act 2009* by: adding value to assist Council to achieve its goals and objectives outlined in the corporate plan;

a) adding value to assist Council to achieve its goals and objectives outlined in the corporate plan,
b) demonstrating that procurement decisions are environmentally, socially and economically responsible,
c) procuring environmentally preferred products whenever they perform satisfactorily, are of similar quality and are available on a value for money basis,
d) supporting economic development and local suppliers within the Wujal Wujal Aboriginal Shire local government area,
e) ensuring fairness, integrity, transparency and competition,
f) ensuring the organisation is fulfilling its safety obligations; and
g) ensuring best value for money.

3.3.2 Act with Impartiality

Council officers involved in purchasing must act with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives. All employees must:

- Spend Council funds efficiently and effectively and in accordance with the law and Council policy;
- Deal fairly, impartially and consistently with supplies and prospective suppliers;
- Keep confidential all sensitive information obtained as part of the procurement activity;
- Not have an actual conflict of interest in relation to the procurement activity; and
- Not seek or accept any remuneration, gift or advantage.

Purchase orders are to be generated for all purchases of goods and services other than:

- Staff reimbursement; or
- Corporate card transactions; or
- Long-term supply contracts (Ergon, Telstra, etc.); or
- Direct payments and fees (bank charges etc.); or
- Other purchases where an Executive Manager or the CEO has determined, in extenuating circumstances, that a Purchase Order is not required prior to purchase.

Purchasing activities must, whenever possible, result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers

3.4 Local Supplier Preference

Council will encourage the development of competitive local suppliers through:

3.4.1 Providing a minimum local preference weighting of 25% to be assessed in the evaluation process of offers allocated as per Table 2 Local Supplier Preference Values

3.4.2 The placement of orders, where the local supplier is competitive under Council's evaluation process,

3.4.3 Actively seeking out local suppliers when seeking offers, ensuring that the below are given due consideration in the evaluation process:

a) more readily available spare parts and servicing support,
b) more reliable compliance with warranty provisions,
c) shorter supply lines; and,
d) more convenient communications for contract administration,

3.4.4 Encouraging contractors to give local suppliers every opportunity, as partners or subcontractors, to participate in carrying out works.

Where goods or services are available locally but procured from outside the shire, documentation is required to demonstrate that local preference has been considered.

Table 2: Local Supplier Preference values

Plant Hire is excluded from the application of the Local Supplier Preference, as local suppliers have an advantage in regard to the transport of plant to the site.

Contract Value	Evaluation weighting
Up to $5,000	25%
Greater than $5,000 up to $21,900	25%
Greater than $21,900 up to $200,000	25%
Greater than $200,000	None

3.5 Sustainable and Social Procurement

3.5.1 Sustainable Procurement

Sustainable procurement is the purchase of goods or services that have a reduced negative impact on the environment when compared with competing products or services that serve the same purpose.
When compiling any procurement documentation including tenders, contracts, quotes or purchasing arrangements, Council's sustainability (environmental policy) requirements must be clearly identified.
Priority areas should give consideration but not be limited to the following:

- wood and paper products from sustainable sources,
- safe chemical-based products, e.g. cleaning products, pesticides or soil enhancers,
- products with a high degree of durability, i.e. avoiding disposable products where possible, and
- energy efficient products.

3.5.2 Social Procurement

Social Procurement focuses on human aspects and social equity. Social procurement considers diversity, ethics, acceptance, fairness, compassion, inclusiveness and access for people of diverse abilities. It generates positive outcomes for people and contributes towards building stronger and more resilient communities.
Priority areas should give consideration but not be limited to the following:

- products and services that can improve the overall quality of life in the local community; and
- products and services that improve equity of access to services and opportunities.

Any sustainable and social procurement must be conducted in line with consideration to the sound contracting principles and legislative requirements.

3.6 State or Federal Government Grants

Where Council expenditure is funded from State or Federal Government grant monies, the requirement to comply with Section 224 to 235 of the regulation remains unless there are grant conditions which provide alternative arrangements. This may arise where Council's role in the funding arrangement is that of "fund manager" and passes on funds from another level of government or other body.

3.7 Procurement Arrangements

Council staff are to achieve the best value for money over the long term in their purchasing decisions. The concept of value for money is not restricted to price alone. The value for money assessment may include consideration of:

- Contribution to the advancement of Council's priorities;
- Fit for purpose, quality, after-sales servicing and support;
- Whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
- Internal administration costs;
- Price;
- Technical compliance issues;
- Risk exposure and reputation of the supplier;
- The value of any associated environmental benefits; and
- Advantages of local knowledge, networks and relationships.

3.8 Purchasing Thresholds

Purchasing thresholds recognise that different values of procurement carry differing levels of risk. The *Local Government Regulation 2012* details procurement requirements for contracts with a value in excess of $21,900. The following table includes these thresholds in addition to other thresholds developed to provide opportunities for fair and equitable allocation of work across our community, while ensuring continuity of business and adherence to the sound contracting principles:

Table 1: Purchasing Thresholds

Value	Procedure
Less than $5,000	Minimum of one (1) verbal or written quote
$5,001 to $21,900	Minimum of two (2) written quotes must be sought
$21,901 to $292,000	Minimum of three (3) written quotes must be sought through a formal Request for Quote (RFQ) process.
$292,001 or more in a financial year or over the proposed terms of the contract	Formal written Request for Tender (RFT) process. Tenders are to be evaluated by a panel including an independent officer.

All thresholds are cumulative thresholds. When seeking quotations, officers should consider the likelihood of exceeding the value thresholds listed above in a financial year (excluding GST), or over the proposed term of any contractual arrangement, with a supplier for the same or similar goods and/or services. If there is a risk that these limits will be exceeded, then the appropriate number of quotes or a public tender should be sought. If the anticipated value of goods or services of a similar nature procured from the same supplier exceeds $292,000 in a financial year, or over the proposed term of the contractual arrangement, then a public tender may be required, unless a procurement exemption applies.
For contracts where Council receives revenue, the thresholds above apply and 'value' refers to the total amount to be paid to Council.

3.9 Inclusions and Exceptions

For the purposes of this policy, the following inclusions and exclusions apply:

- Disposal of land and valuable non-current assets. Section 227 of the *Local Government Regulation 2012* provides that land and valuable non-current assets must be disposed of by way of auction or by inviting tenders.
- Additional exceptions are permissible where Council considers that one of the following circumstances is evident:
    - Council is satisfied that only 1 supplier is reasonably available;
    - Council determines that, due to the specialised or confidential nature of the services sought, it would be impractical or disadvantageous for Council to invite quotes or tenders;
    - A genuine emergency exists as determined by the Mayor or CEO;
    - The contract is for the purchase of goods and is made by auction;
    - The contract is for the purchase of second-hand goods; or
    - The contract is made with, or under arrangement with, a government body.
    - For invoices values less than $15,000 threshold, variances of $50.00 or 10% (whichever is less) will be accepted by the Accounts Payable Team.

Legislation obligates Council to utilise a public tender process or an expression of interest before entering into a contract for the carrying out of work, or the supply of goods or services, involving a cost of $292,000 or more, unless there is a legislative exception.
The most commonly exercised exceptions to these requirements include contracts or purchase made with:

- A contractor on an approved contractor list,
- A supplier on a register of pre-qualified suppliers (ROPS),
- A supplier on a preferred supplier arrangement (PSA),
- A supplier on a LGA arrangement (Local Buy).

In regard to establishing an approved contractor list, Council recognises that such a list:

- must be defined by the processes required in the Act,
- Will not be considered to be preferable to a register of pre-qualified suppliers or a preferred supplier arrangement but will provide Council with the ability to build rigor around small to medium purchasing activities; and
- Will take into account all the sound contracting principles as defined in the Regulation.

In regard to establishing a pre-qualified supplier arrangement, Council recognises that:

- It must determine that the preparation and evaluation of submissions would be costly and time consuming if invited every time the goods and/or services were required; or
- It is critical to a successful outcome that the experience and financial viability of a supplier or contractor be assessed according to the requirements of the local government; or
- There are specific pre-conditions to the offer to supply goods and services; or

- There is a need or a desire to develop the specific capabilities of the business within the local region; or
- The supply of goods or services require considerable security considerations; or
- It will still ensure value for money by testing the market through quotations; or
- For specific project/contracts (e.g. wet and dry plant hire) Council may require cost estimates at the time of tender. These are to be used as a guide only when ensuring value for money.

In regard to establishing a preferred supplier arrangement (PSA), Council recognises that:

- It needs the goods or services in large volume and frequently,
- It can obtain better value for money by accumulating the demand for said goods or services,
- It can articulate the specific requirements for the goods or service in a manner that can be readily understood by suppliers in the relevant industry; and
- Whilst PSAs are generally for one (1) supplier only (preferred) Council could, if sufficient need exists, have more than one (1) supplier on its PSA. In doing this, Council recognises there may be a loss in driving value for money and may wish to consider establishing a register of pre-qualified suppliers instead.

In regard to LGA arrangements, Council recognises that:

- The LGA arrangement will be utilised where no local or regional supplier is affected,
- The arrangements are entered into as a result of market testing processes which ensure that the price and other relevant terms under these contracts are always equal to or better than the price and terms available which would be available under a separate call for quotes or tenders,
- These contracts can be accessed immediately so that there is no time delay as occurs where tenders or quotations are sought; and
- There are minimal overhead costs to Council in accessing these contracts as compared to separately calling for tenders or quotations that involved significant staff resources to assess and report on the tenders or quotations received.

Other exceptions available are:

- A quote or tender consideration plan (Council resolves, plan is prepared and Council adopts),
- Sole supplier (Council must resolve that it is satisfied that there is only one supplier who is reasonably available.),
- Specialised and confidential nature of services sought (Council resolves that it would be impractical or disadvantageous for it to invite quotes or tenders),
- Genuine emergency,
- The contract is for the purchase of goods only and is made by public auction,
- The contract is for the purchase of goods only which are second hand; and
- The contract is made with, or under an arrangement with, a government agency.

It is further recognised that purchases from Original Equipment Manufacturers (OEM) for spare parts for Council owned equipment may be considered a sole supplier where the use of a non-OEM spare part could invalidate the warranty or functionality of the equipment.

In addition, the entering into a lease agreement, memorandum of understanding (MOU) and/or sales permit, in the case of gravel pits, are exempt from the procurement procedures.

3.10 Purchasing Delegations

The Chief Executive Officer, implements Council's policies and decisions, e.g. spending in accordance with the adopted budget. Other officers may only incur expenditure on behalf of Council if:

- the officer has been granted the financial and contractual delegation by the Chief Executive Officer, and this delegation has been recorded; and
- the expenditure is provided for in Council's budget.

The Chief Executive Officer has delegated authority to allocate financial delegation to the following positions within Council.

These are provided below in Table 3.

Any new positions or changes/variations must be approved by the Chief Executive Officer in accordance with the relevant legislation.

The Chief Executive Officer may remove delegations from a position if misused in any manner.

Table 3: Purchasing Delegations.

Position	Amount
Chief Executive Officer	$100,000 and above
Manager Finance	$100,000
Operations Manager	$100,000
Community Services Manager	$100,000
Building Services Coordinator	$15,000
Operations Coordinator / Works & Buildings Admin Coordinator	$15,000
Essential Services Coordinator	$15,000
Aged Care Coordinator	$5,000
Arts Centre Coordinator	$5,000
Kindergarten Director	$5,000
Indigenous Knowledge Centre Coordinator	$5,000
Operations Accountant / Finance Management Accountant	$5,000
Office Manager	$5,000
Executive Officer/Assistant to Mayor and CEO	$5,000
Depot Administration Officer	$1,000

3.11 Variations

For the purposes of this policy, variation refers solely to a financial deviation from original contract value. The contract can be a Council purchase order or agreement signed by a delegated Council officer. Other variations such as non-financial scope changes, extensions of time, etc. are to be managed by the delegated Council officers.

Variation procedures are as follows:

a) All variations are to be approved in writing.
b) Each variation requires an additional line item on the original purchase order stating the scope and cost.
c) An officer, where the total amended costs do not exceed their authorised financial and contractual delegation and the value of the variation is less than the values detailed below, can approve each variation.
d) For an original purchase order involving a cost of greater than $21,900 but less than $292,000. If the cumulative value of variations exceeds 20% of the value of the original purchase order or $21,900 whichever is the lesser, the variation and all further variations must be authorised by a Manager or Director.
e) For an original purchase order, involving a cost of $292,000 or more, all variations must be considered by Council's Executive Leadership Team. If the cumulative value of variations exceeds 20% of the value of the original purchase order (or a lesser value at the Executive Leadership Team's discretion), a consolidated report of all these variations will be presented to Council on a regular basis.

3.12 Recurring Operational Expenditure

In some cases, it can be considered impractical to issue a requisition or purchase order where such purchasing activities are recurring and operational in nature. Examples of these types of expenditures are utilities, insurances, software licencing, vehicle registration, Local Government Association of Queensland (LGAQ), Queensland Audit Office (QAO), etc. Any queries regarding the definition of a recurring operational expense should be directed to the Finance Manager

3.13 Caretaker Period

Council must not make a major policy decision during the caretaker period for an Election for the Council unless exceptional circumstances apply. This includes entering into any contract where the value of which is greater than $292,000 exclusive of GST or 1% of the Council's net rate and utility charges, as stated in the financial statements of its annual report, whichever is the greater.
If Council does enter into a Contract that exceeds these amounts and does not constitute exceptional circumstances, they may be liable for legal proceedings and/or compensation to the other party of the contract who has acted in good faith. The Contract would be considered to be an invalid policy decision

4. Application

This policy applies to all employees, volunteers and contractors (workers) of Council.
This Policy does not form part of any employee's contract of employment. The Policy is not intended to override the terms of any Award or contract that applies to an employee.

The Mayor, Chief Executive Officer, and Directors are responsible for ensuring this policy is understood and adhered to at all times by all Councillors and Council officers.

5. Associated Policies, Documents and Procedures

- Code of Conduct – Councillors
- Code of Conduct – Employees
- Corporate (Credit) Card Policy
- Fringe Benefit Tax Policy
- Risk Management Policy

6. Relevant Legislation

- Local Government Act 2009
- Local Government Regulations 2012
- Fringe Benefit Tax Assessment Act 1986

7. Review

This policy will be reviewed when any of the following occur:

1. The related legislation or governing documents are amended or replaced; or
2. Other circumstances as determined by resolution of Council or the CEO; or
3. Two years from date of adoption.

This Policy will commence on adoption by Council. It replaces all other policies (whether written or not).



Mr Peter O'May
Chief Executive Officer
Wujal Wujal Aboriginal Shire Council

Appendix |5

Revenue Policy
(Reviewed June 2026)

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Revenue Policy

Document Control

Document Type	Statutory Policy				
Reviewed | Adopted	6.12.2012	Resolution Ref	SB19	File Reference	19762
Reviewed | Adopted	23.7.2013	Resolution Ref	2243	File Reference	
Reviewed | Adopted	15.7.2014	Resolution Ref	2476	File Reference	
Reviewed | Adopted	21.7.2015	Resolution Ref	2679	File Reference	
Reviewed | Adopted	26.07.2016	Resolution Ref	2883	File Reference	
Reviewed | Adopted	27.7.2019	Resolution Ref		File Reference	20524
Reviewed | Adopted	31.7.2020	Resolution Ref		File Reference	20470
Reviewed | Adopted	17.06.2021	Resolution Ref	1417062021	File Reference	
Reviewed | Adopted	21.07.2022	Resolution Ref	B0221072022	File Reference	30052
Reviewed | Adopted	28.08.2023	Resolution Ref	20230828.10	File Reference	30053
Reviewed | Adopted	29.07.2024	Resolution Ref	20240729-02	File Reference	35404
Reviewed | Adopted	29.07.2025	Resolution Ref	20250729-1	File Reference	35404
Reviewed	June 2026				
Next review due	2027				

1. Origin / Authority

Wujal Wujal Aboriginal Shire Council and the *Local Government Act 2009* and the *Local Government Regulation 2012.*

2. Purpose and Scope

To adopt and implement an equitable system for the levying and collection of rates and charges by the Council.

This policy encompasses principles applied by the Council for:

- the making of charges;
- the levying of charges;
- the recovery of overdue charges;
- granting concessions for charges; and
- cost recovery fees and charges.

As Council is unable to levy rates on properties in the Wujal Wujal Local Government Authority, all references to "rates and charges" in this policy shall mean the provision of utility charges only.

3. Policy Statements

3.1. Principles Used in Making Charges

In the setting of charges exceptions to the user pays principle include general services to the community as a whole, when it is in the community interest to do so.

Council will also have regard to the principles of:

- transparency in the setting of charges;
- having in place a rating system that is simple and inexpensive to administer;
- equity, taking into account the different levels of capacity to pay within the local community; and
- flexibility to account for changes in the local community.

In pursuing the abovementioned principles Council may avail itself of the following:

- utility charges;
- special charges; and
- separate charges.

3.2. Principles used in Levying Charges

To ensure there is a clear understanding of what the Council's and each resident's responsibility is to the rating and charging system, the following principles will be applied:

- the levying system will be simple and inexpensive to administer;
- timing for levying of charges must consider the financial cycle of the local economy; and
- allow for a flexible payment arrangements for residents with a lower capacity to pay.

3.3. Principles used in the Recovery of Charges and Commercial Charges

In exercising recovery powers for fees and charges, and to reduce the overall burden on residents, Council will:

- ensure residents have access to clear and concise information on their obligations;
- ensure processes used to recover outstanding charges are clear, simple to administer and cost effective;
- ensure the capacity of residents is considered when determining arrangements for payment;
- ensure there is equity in arrangements for residents with similar circumstances; and
- ensure they respond to local economic issues with flexible processes and charges.

Charges for Commercial Services will be set so as to fully recover the full cost of providing the service and, if provided by a Business of Council, may include a component for return on Council's investment.

3.4. Concession for Charges

The purposes for granting concessions are to relieve economic hardship and provide rebates to eligible pensioners and not-for-profit community, recreation and sporting groups.

In addition, Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the *Queensland Local Government Regulation 2012* have been met.

In considering the application of concessions, Council will:

- ensure equity by taking into consideration the differing capacity to pay within the local community;
- ensure the same treatment for residents with similar circumstances;
- ensure transparency by clearly setting out the requirements necessary to receive concessions; and
- ensure flexibility to respond to local economic issues with flexible processes and charges.

3.5. Physical and Social Infrastructure Costs for New Development:

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Queensland Planning Act 2016*.

Pursuant to the provisions of this Act, developers are required to pay the costs associated with the following:

- any increase demanded on the available capacity of the existing infrastructure due to any new development;
- any additional infrastructure required due to any new development; and
- where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

Additionally, social infrastructure costs are to be covered by grants received from the government.

3.6. Reserves:

It is not intended to establish reserves to fund projects unless they have been specifically identified in the Corporate or Operational Plan.

3.7. Delegation:

Authority in respect of this Policy is delegated to the Chief Executive Officer.

Associated Policies and Documents

- Annual Budget
- Investment Policy
- Procurement Policy
- Revenue Statement

4. Relevant Legislation

- Queensland Local Government Act 2009
- Queensland Local Government Regulations 2012
- Queensland Planning Act 2016

5. Review

Council will formally review this policy every year.



Mr Peter O'May
Chief executive Officer
Wujal Wujal Aboriginal Shire Council

Appendix |6

Investment Policy
(Reviewed June 2026)

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Investment Policy

Document Control

Policy Category	Statutory Policy				
Reviewed | Adopted	6 December 2012	Resolution Ref	SB17	File Reference	19756
Reviewed | Adopted	23 July 2013	Resolution Ref	2241	File Reference	n/a
Reviewed | Adopted	15 July 2014	Resolution Ref	2474	File Reference	n/a
Reviewed | Adopted	21 July 2015	Resolution Ref	2678	File Reference	10766
Reviewed | Adopted	26 July 2016	Resolution Ref	2882	File Reference	10771
Reviewed | Adopted	25 July 2019	n/a	n/a	File Reference	29399
Reviewed | Adopted	17 June 2021	Resolution Ref	0315072021	File Reference	22271
Reviewed | Adopted	29 July 2025	Resolution Ref	20250729-8	File Reference	38407
Reviewed	June 2026				
Next review due	2027				

1. Origin / Authority

Wujal Wujal Aboriginal Shire Council

2. Purpose and Scope

To provide Council with an investment policy with the statutory framework for all associated legislation. This policy applies to the investments of all available funds held by Council.

3. Policy Statements

To outline Council with guidelines regarding the investment of surplus funds, with the objective of maximizing earnings within approved risk guidelines, to ensure security of Council funds.

4. Principles

4.1. Authority

Council has been granted authority to exercise Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* and Schedule 2 Section 5 of the *Statutory Bodies Financial Arrangements Regulation 2007*.

All investments are to be made in accordance with:

- Statutory Bodies Financial Arrangements Act 1982
- Statutory Bodies Financial Arrangements Regulation 2007

4.2. Delegation of Authority

Council delegates authority for implementation of the Investment Policy to the Chief Executive Officer in accordance with the *Local Government Act 2009 (Qld)*, Section 257 (1)(b)- Delegation of Local Government powers.

The authority for the day-to-day management of the Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Finance Manager. It will be subject to regular reviews with the Chief Executive Officer.

4.3. Investment Objectives

Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers most appropriate given the circumstances.

In priority, the order of investment activities shall be preservation of capital, liquidity, and return.

4.4. Authorised Investments

This policy entitles the following investments:

- Interest bearing deposits
- QTC Capital Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months and QTC Working Capital Facility).

4.5. Investment Guidelines

The following table shows the credit ratings and counterparty limits for Council.

Short Term Rating (Standard &Poor's) or equivalent	Individual Counterparty Limit	Maximum % of Total Investments
A1+	30%	80%
A1	15%	50%
A2 – Financial Institutional Only	10%	30%
A3 – Financial Institutional Only	5%	10%
Unrated	Nil	Nil
QTC Pooled Cash Management Fund	100%	100%

A Financial Institution is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5.

The Finance Manager may approve limits for unrated securities after being satisfied that adequate analysis has been performed to demonstrate above average credit quality.

It is noted that for the purposes of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the market value of the portfolio.

4.5.1. Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of one year.

4.5.2. Liquidity Requirements

Given the nature of the funds invested, at least 20 per cent of the portfolio can be called at no cost or will mature within 0-7 days.

4.5.3. Credit Ratings

In the event any of the financial institutions' credit ratings are downgraded or the credit rating is placed on a negative watch, Council will revise its credit limits downwards or divest the investment as soon as practicable.

5. Definitions

Council Wujal Wujal Aboriginal Shire Council

Investments An arrangement/s that are undertaken or acquired for producing income and apply only to the cash investments of Council

6. Relevant Legislation

- Queensland Local Government Act 2009
- Queensland Local Government Regulations 2012
- Banking Act 1959
- Queensland Statutory Bodies Financial Arrangements Act 1982
- Statutory Bodies Financial Arrangements Regulation 2007

7. Review

It is the responsibility is the responsibility of the Finance Manager to monitor the adequacy of this policy and recommend appropriate changes. This is to be formally reviewed and adopted every year.



Mr Peter O'May
Chief Executive Officer
Wujal Wujal Aboriginal Shire Council

Appendix | 7

Councillor Attendance and Remuneration Policy

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Councillor Attendance and Remuneration Policy

Document Control

Policy Class	Strategic				
Reviewed | Adopted	18 May 2023	Resolution Ref	20230513	File Reference	27677
Reviewed | Adopted	29 July 2024	Resolution Ref	20240729-03	File Reference	38595
Reviewed | Adopted	18 Feb 2025	Resolution Ref	20250218-04	File Reference	36930
Reviewed | Adopted	09 Dec 2025	Resolution Ref	20251209-03	File Reference	53921
Reviewed | Adopted	17 Feb 2026	Resolution Ref		File Reference	79123
Next review due	January 2027				

1. Origin / Authority

Local Government Act 2009 Section 177(c)
Local Government Regulation 2012 Chapter 8, Part 1, Division 1

2. Purpose and Scope

The purpose of this Policy is to ensures that annual remuneration for current elected members of Wujal Wujal Aboriginal Shire Council (Council) is paid in accordance with the guidelines set by the Local Government Remuneration Commission (the Commission) and defines the parameters surrounding the application of Councillor meeting attendance fees and Councillors taking leave of absence.

3. Policy Statements

3.1 Background

The Commission determines that Council is a Category A1 local government.

Further, the Commission has determined the maximum per annum remuneration schedule, to apply from 1 July 2026, for Category A1 councils, as the following:

Category	Mayor	Deputy Mayor	Councillor
1	$128,509	$74,139	$64,253

A meeting fee per calendar month is payable for attendance at, and participation in, scheduled meetings of council subject to certification by the Mayor and/or Chief Executive Officer.

3.2 Approved Leave of Absence

Council will pay the monthly meeting fee to a councillor who is absent* from the monthly meeting only following approval being granted by Council as follows:

1. Bereavement Leave: Death of an immediate family member
2. Council Business: The councillor attending other previously approved official Council business
3. Sick Leave: Councillor or immediate family member sick (for sick leave to be accepted, a medical certificate is required)
4. Recreational leave: Councillors are entitled to a reasonable recreational leave

The leave of absence approval will be by a formal resolution of Council.
Should a councillor require extended leave for personal reasons, this will be considered by Council on a case by case basis.

3.3 Attendance at Meeting

There is a requirement that the Councillor attend the whole of the monthly council unless there is an extenuating circumstance that will be approved by Council.

Attendance by way of videoconference or teleconference will be considered in extenuating circumstances and will be at Council's discretion.
If a Councillor is not able to attend in person and would like to attend by videoconference or teleconference they must:

- Seek support from the Mayor prior to the meeting.
- Such a request must include the reasons for the request.

Council will exercise their discretion to approve or decline the Councillors request to attend the meeting by videoconference or teleconference by way of formal resolution at the beginning of the meeting, prior to any other business is conducted.

3.4 A Councillor's Office becomes Vacant for the Following Reasons

In accordance with the *Local Government Act 2009*, section 162

(1) A councillor's office becomes vacant if the councillor:

(a) ceases to be qualified to be a councillor under division 1; or
(b) is found, on a judicial review, to be ineligible to continue to be a councillor; or
(c) does not comply with section 169; or
(d) ceases to be a councillor under section 172; or
(e) is absent from 2 or more consecutive ordinary meetings of the local government over a period of at least 2 months, unless the councillor is absent—
(i) in compliance with an order made by the conduct tribunal, the local government or the chairperson of a meeting of the local government or a committee of the local government; or
(ii) with the local government's leave; or
(iii) while the councillor is suspended under section 122, 123 or 175K; or
(f) resigns as a councillor by signed notice of resignation given to the chief executive officer; or
(g) dies; or
(h) becomes a local government employee.

3.5 Payments

Councillor remuneration will be paid weekly as part of the regular Council pay run.

4. Application

The maximum remuneration levels proposed by the Remuneration Commission were considered by Council in their meeting dated 18 Feb 2025 and were adopted. They will apply from 1 July 2025.

5. Associated Policies

- Code of Conduct for Councillors in Queensland

6. Relevant Legislation

- Local Government Remuneration and Discipline Tribunal Reports 2017
- Annual Local Government Remuneration Commission reports; and

7. Review

Council will formally review this policy every year following the release of the Local Government Remuneration Commission Report.



Peter O'May
Chief Executive Officer
Wujal Wujal Aboriginal Shire Council

Appendix | 8

Planning Report for Degarra Township

DRAFT

Planning Report for Degarra Historic Township in Douglas Shire

Prepared for Wujal Wujal Aboriginal Shire Council

21 May 2026



upnorthgroup.com.au
51 Sheridan Street, Cairns QLD 4870
57b Mabel Street, Atherton QLD 4883
Level 1, 54-56 Denham Street, Townsville QLD 4810
ABN 22 652 093 626

CONTENTS

EXECUTIVE SUMMARY 1

1 INTRODUCTION 3
- 1.1 Planning for Degarra Project 3
- 1.2 Scope 3
- 1.3 Report Structure 4

2 BACKGROUND 4
- 2.1 History of Wujal Wujal and Degarra 4
- 2.2 Location 4
- 2.3 Land Tenure 5

3 DEMOGRAPHIC ANALYSIS 6

4 LEGISLATIVE AND POLICY CONTEXT 7
- 4.1 Introduction 7
- 4.2 State legislation and policy context 7
- 4.2.1 *Planning Act 2016* and Planning Regulation 2017 7
- 4.2.2 Other key state legislation 8
- 4.2.3 State Planning Policy 2017 9
- 4.2.4 Far North Queensland Regional Plan 10
- 4.3 Local policy context 10
- 4.3.1 Douglas Shire Council Policy Documents 10
- 4.3.2 Wujal Wujal Policy Documents 11

5 PROJECTS AND STUDIES 12
- 5.1 Introduction 12
- 5.2 Natural hazard risk assessments 12
- 5.3 1989 Research Study 16

6 CONSULTATION 17

7 DOUGLAS SHIRE PLANNING SCHEME AUDIT FOR DEGARRA HISTORIC TOWNSHIP 18
- 7.1 Introduction 18
- 7.2 Strategic Framework 18
- 7.3 Zoning and Tables of Assessment 19
- 7.4 Return to Country Code 20
- 7.5 Overlays 21

8 RESIDENTIAL ACTIVATION FUND 24

9 LOCAL GOVERNMENT BOUNDARY REALIGNMENT 25

10 GAP ANALYSIS 25

11 FINDINGS AND RECOMMENDATIONS 26

APPENDIX 1 – STATE PLANNING POLICY ALIGNMENT ASSESSMENT 28

REFERENCES 33

Acknowledgement of Country

We acknowledge the Traditional Owners of the land, air and waters where our offices are based. We pay respect to the Elders, past, present and emerging and extend this respect to all Aboriginal and Torres Strait Islander people we work with and whose ancestral lands we visit.

Executive summary

Urban Planning North (UP North) has been engaged by Wujal Wujal Aboriginal Shire Council (WWASC), in collaboration with Douglas Shire Council (DSC), to undertake a planning review for the Degarra historic township in Douglas Shire.

The review forms part of the Queensland Government Scheme Supply Fund (SSF) program and supports the preparation of a potential amendment to the Douglas Shire Planning Scheme to facilitate culturally appropriate housing and associated community development outcomes for Eastern Kuku Yalanji people.

The project responds to longstanding housing challenges within Wujal Wujal, including overcrowding, homelessness, limited land availability and exposure to natural hazards. While some opportunities for redevelopment and infill exist within Wujal Wujal township, investigations undertaken through the Wujal Wujal Master Plan and Local Housing Plan identify that additional land will be required to meet current and future housing demand.

The Degarra historic township provides a strategic opportunity to support Eastern Kuku Yalanji people to Return to Country while enabling housing and community development on land that has strong cultural and historical significance and comparatively lower natural hazard constraints. The area is closely associated with Wujal Wujal and has historically functioned as a residential and cultural area for Eastern Kuku Yalanji families.

Considerable planning for the Degarra historic township has already been undertaken or is currently being undertaken:

- The Far North Queensland Regional Plan and Infrastructure Plan 2026 (FNQRP 2026) provides strategic support for culturally appropriate First Nations housing and Return to Country initiatives;
- The Douglas Shire Planning Scheme contains a strong policy foundation that supports Return to Country outcomes and recognises the aspirations of Aboriginal and Torres Strait Islander peoples;
- The Wet Tropics Management Authority (WTMA) in association with the Jabalbina Yalanji Aboriginal Corporation Registered Native Title Body Corporate (Jabalbina) have undertaken considerable work as part of the to Return to Country project to identify the suitability of the Degarra historic township for housing and associated facilities;
- WWASC in collaboration with DSC, WTMA and Jabalbina, have applied for funding under the Residential Activation Fund (RAF) Round 2 to support infrastructure planning and preliminary master planning for the Degarra historic township; and
- WWASC is investigating a future local government boundary realignment to include the Degarra historic township within the Wujal Wujal Aboriginal Shire local government area to enable integrated long-term planning, infrastructure delivery and community governance.

This planning review considers:

- the history and cultural significance of Degarra;
- demographic and housing need;
- the legislative and policy framework;
- natural hazard and environmental constraints;
- planning scheme provisions affecting the area;
- infrastructure and servicing considerations;
- land tenure and Native Title considerations; and
- opportunities to facilitate development through statutory planning mechanisms.

The review identifies the need for additional technical investigations to support future planning and development, including:

- overland flow modelling;
- bushfire hazard assessment;
- landslide assessment;
- ecological assessment;
- infrastructure planning and servicing assessment; and
- cultural heritage placemaking investigations.

The review concludes that an amendment to the Douglas Shire Planning Scheme can better facilitate the development of the Degarra historic township to meet the Return to Country aspirations for the EKY People. Any amendment process should be undertaken collaboratively between WWASC and DSC and supported by a Memorandum of Understanding addressing infrastructure delivery, servicing and long-term management arrangements.

The review recommends that:

- **WWASC and DSC collaborate on planning for the Degarra historic township;**
- **WWASC undertake technical investigations and prepare a planning scheme amendment package for the consideration of DSC to progress under the statutory requirements of the *Planning Act 2016*;**
- **Any proposal to amend the Douglas Shire Planning Scheme that considers the development of the Degarra historic township for urban purposes be accompanied by a Memorandum of Understanding between WWASC and DSC regarding infrastructure delivery, servicing and long-term management arrangements.**

1 Introduction

1.1 Planning for Degarra historic township

Urban Planning North Group (UP North) has been engaged to partner with Wujal Wujal Aboriginal Shire Council (WWASC) working in collaboration with Douglas Shire Council (DSC), to review the Douglas Shire Planning Scheme in relation to the Degarra historic township.

WWASC was awarded funding under the Queensland Government Scheme Supply Fund (SSF) to collaborate with DSC to prepare an amendment to the Douglas Shire Planning Scheme in relation to the Degarra historic township, to facilitate well-located and culturally responsive housing to support the Eastern Kuku Yalanji people to Return to Country.

The Degarra historic township is an area of currently undeveloped land in Douglas Shire that borders Wujal Wujal Aboriginal Shire Local Government Area (LGA) and is close to the township of Wujal Wujal.

Wujal Wujal is constrained by limited, hazard-prone land (bubu), contributing to chronic overcrowding and homelessness. While some capacity for growth exists within the township, a long-term solution lies in integrating planning for nearby Eastern Kuku Yalanji owned lands in the Degarra historic township, in Douglas Shire. This area has comparatively lower hazard constraints, is potentially suitable for development subject to further technical investigations and is already supported by detailed constraints mapping undertaken through the State-funded Return to Country Community Development Plan, led by the Jabalbina Yalanji Aboriginal Corporation Registered Native Title Body Corporate (Jabalbina) and Wet Tropics Management Authority (WTMA).

In addition to the SSF, WWASC has applied for funding under the Residential Activation Fund (RAF) Round 2 for the planning and design of infrastructure to support the development of Degarra.

WWASC is also investigating a local government boundary realignment to include the Degarra historic township within the Wujal Wujal Local Government Area (LGA).

WWASC has made the following resolutions with respect to planning for the Degarra historic township:

- 16 September 2025 Ordinary Meeting WWASC resolved that Council support in principle, to investigate and advance the provision of social/community housing at Degarra;
- 17 March 2026 Ordinary Meeting WWASC resolved to collaborate with DSC on planning for the Degarra historic township via an appropriate statutory planning mechanism; and
- 14 April 2026 Special Council Meeting WWASC resolved that Council develop a proposal for a southern boundary extension for the inclusion of the historic Degarra subdivision within Wujal Wujal Aboriginal Shire Council boundary area to facilitate future development of this area for housing for the community.

1.2 Scope

This review considers the need and background for the planning for the Degarra historic township. It examines why there is a need for housing in this location, the history of the area, the legislative and policy context, the relationship of other factors such as tenure and native title, and constraints such as natural hazards and environmental attributes.

The review addresses the need for changes to the Douglas Shire Planning Scheme.

The review also describes the inter relationship of other undertakings by WWASC including:

- a Residential Activation Fund (RAF) Round 2 application for planning and design of infrastructure, including preliminary master planning for the Degarra historic township; and

- a proposal for a local boundary government boundary realignment to exclude the Degarra historic township from Douglas Shire LGA and include it in the Wujal Wujal Aboriginal Shire LGA.

1.3 Report Structure

This Planning Scheme Review report is structured as follows:

- Executive Summary
- Section 1 – Introduction
- Section 2 - Background
- Section 3 – Demographic Analysis
- Section 4 –Legislative and Policy Context
- Section 5 – Projects and Studies
- Section 6 – Consultation
- Section 7 – Douglas Shire Planning Scheme Audit for Degarra Historic Township
- Section 8 – Residential Activation Fund Application
- Section 9 – Local Government Boundary Realignment
- Section 10 – Gap Analysis
- Section 11 – Findings and Recommendations.

2 Background

2.1 History of Wujal Wujal and Degarra

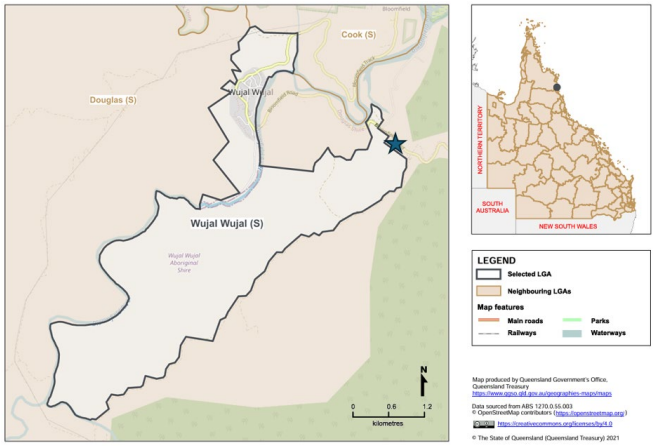
Wujal Wujal Aboriginal Shire is located on the banks of the *bana yiri* (Bloomfield River) north of Cape Tribulation and south of Cooktown. It is a remote Aboriginal community that is part of Eastern Kuku Yalanji Country. Degarra is an area to the east of Wujal Wujal, which includes a historic subdivision layout that was never developed.

Land at Dikarrba (Degarra) was historically a residential area for EKY people within the Bloomfield Valley, located along Woobadda River (Thompson Creek). For more than a century, Degarra functioned as a primary residential and cultural site for Kuku Yalanji families. However, by the mid-1960s, church and government pressure resulted in the relocation of residents upstream to Wujal Wujal, with only intermittent occupation continuing into the early 1980s. The land retains strong patrilineal and matrilineal connections to families now residing at Wujal Wujal and is of substantial cultural and historical significance.

2.2 Location

The Degarra historic township is located approximately 4.4 km from the Wujal Wujal township.

Figure 2.1 – Location of Wujal Wujal Aboriginal Shire LGA and Degarra historic township.



Source: ABS

Figure 2.2 - Degarra historic township

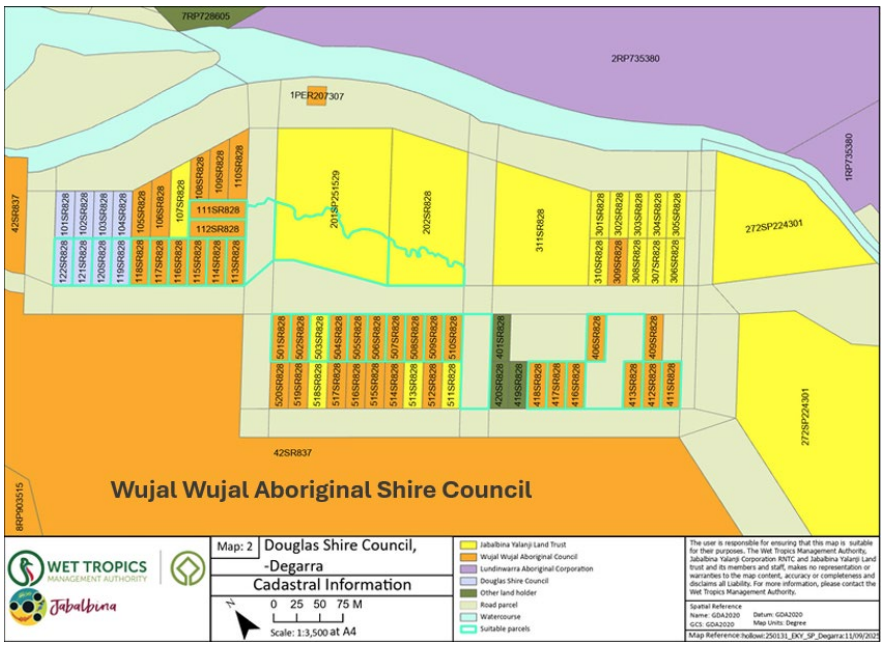


2.3 Land Tenure

The lots in the Degarra historic township are mainly owned by Jabalbina Yalanji Land Trust, Wujal Wujal Aboriginal Shire Council and Douglas Shire Council. Three lots are in private ownership. Refer to **Figure 2.3 Land Tenure**. All lots are in freehold ownership.

The tenure of the land in freehold, ownership mainly by the Councils and Jabalbina Yalanji Land Trust can assist decision making for this area.

Figure 2.3 Land Tenure



Source: WTMA

3 Demographic Analysis

Current population
As Degarra is currently unpopulated and the need for housing comes from the Wujal Wujal community, the demographic analysis focuses on Wujal Wujal.

In the 2021 Census, the Wujal Wujal Aboriginal Shire recorded a usual resident population of approximately 282 people. However, the Local Housing Plan (LHP) indicates that actual population figures can be much higher than recorded in the census or Queensland Government Statisticians Office (QGSO) figures and notes that health data from 2023 estimated 419 residents, far exceeding official projections.

The community has a young median age of around 29 years, lower than the Queensland average, and a high proportion of residents identify as Aboriginal and/or Torres Strait Islander (over 90%), underscoring the strong Indigenous demographic presence.

Household structures show larger average household sizes compared with other regional averages, with most dwellings occupied as separate houses and a high proportion of rented rather than owner-occupied housing.

The number of people in Wujal Wujal, identifying as homeless is ten times higher than for Queensland.

Projected demand for housing
The FNQRP 2026 projects the population to increase to 310 to 335 persons and estimates a need for 110 to 115 dwellings in 2046. However, the FNQRP 2026 notes that the figures might be understated taking into account the estimate of the Primary Health Care Centre of 419 persons in 2023.

The Wujal Wujal Master Plan estimates that 30% of residential land in Wujal Wujal township has high incompatibility with housing and no immediate mitigation pathway. A program of demolition of housing that is not intended to be replaced is underway. Therefore, the need for additional housing must take into account that approximately 30% of the existing stock is unsuitable.

The planning review for Wujal Wujal, (being undertaken at the time of writing this report) will more accurately identify demand and potential supply of housing.

The 10 year Strategic Capital Plan identifies a range of housing solutions within the township of Wujal Wand and the development of land at Ayton and Degarra.

Demand for housing needs to take into account actual population estimates, current overcrowding, existing housing that is unsuitable and the desire of the EKY community to live in Wujal Wujal or Return to Country if there was suitable housing.

The demand for housing is unlikely to be fully met in Wujal Wujal. The Degarra historic township provides a solution to meeting some of the demand.

4 Legislative and Policy Context

4.1 Introduction

The primary planning legislation is the State *Planning Act 2016* (the Act) and Planning Regulation 2017 (Planning Regulation). However, there is a range of other federal and state legislation that affects land use planning which is relevant when preparing or amending planning schemes. Planning schemes are also required to align with the State Planning Policy and any regional plan.

The local policy context is important to inform the vision for the community, and the strategies and actions to achieve the vision.

4.2 State legislation and policy context

4.2.1 *Planning Act 2016* and Planning Regulation 2017

Planning Act 2016
The State Government sets the key planning rules and establishes the framework of planning instruments that support the making of planning schemes under the Act and Planning Regulation. This is supported by the Minister's Guidelines and Rules (MGR) which sets out a consistent method for plan making.

Under the Act a planning scheme must:

- integrate state interests;
- include zones, local plans (if applicable), overlays and codes;
- identify assessment benchmarks; and
- be prepared in accordance with the Minister's Guidelines and Rules.

A planning scheme can be amended under s18 (a tailored amendment) or under s20 of the Act.

The statutory guideline Minister's Guidelines and Rules (MGR) made under the Act establishes requirements for planning scheme amendments and scheme preparation processes, including requirements for a S18 tailored amendment process as well as requirements for amendments under s20, including a major amendment. The MGR is supported by the non-statutory Guidance for the Minister's Guidelines and Rules.

Planning Regulation 2017
The Planning Regulation 2017 (Planning Regulation) supports the Act and:

- identifies categories of development and assessment;
- prescribes referral agencies;
- defines accepted development; and
- identifies development that is prohibited.

Relevant to the provision of social housing in Degarra, is that the Planning Regulation includes provisions that certain development carried out by or on behalf of the State for social housing purposes may be:

- categorised differently (e.g. accepted development or exempt from assessment in certain circumstances), and/or
- not subject to a planning scheme where prescribed.

In effect, where the Planning Regulation prescribes that development for social housing by or on behalf of the State is accepted development (or otherwise exempt), the local planning scheme does not apply to the extent stated in the Regulation.

Potential statutory pathways for Degarra historic township

Potential statutory pathways under the Act for the Degarra historic township include:

- amendments to the Douglas Shire Planning Scheme under S18 (tailored amendment) or S20 (major amendment) of the Act. This option has been funded under the Queensland Government SSF funding. A s18 amendment process may also be suitable as the area is geographically limited and there is a focused outcome;
- the introduction of a Temporary Local Planning Instrument (TLPI). A TLPI is only valid for two years (extensions from the Minister can be sought). The TLPI can then be incorporated into an amendment to the Douglas Shire Planning Scheme. As the criteria for a TLPI are limited, this option is not currently funded, and not preferred; and
- a variation approval – whereby Wujal Wujal Aboriginal Shire Council could apply to Douglas Shire Council for a preliminary approval request to vary the planning scheme under s50 of the Act. This option is not currently funded.

Consultation was undertaken with State Government, WWASC and Douglas Shire Council officers on the most appropriate pathway. It was recommended that a Planning Scheme amendment is the most appropriate pathway, subject to a Memorandum of Understanding regarding the provision and maintenance of infrastructure by WWASC to service the Degarra historic township.

4.2.2 Other key state legislation

Aboriginal Cultural Heritage Act 2003

The *Aboriginal Cultural Heritage Act 2003* establishes a "duty of care" to avoid harm to Aboriginal cultural heritage. Under the *Aboriginal Cultural Heritage Act 2003*:

- cultural heritage is protected regardless of land tenure;
- a statutory duty of care applies to all persons;
- Cultural Heritage Management Plans (CHMPs) may be required in certain circumstances; and
- cultural heritage registers and databases are maintained by the State.

Whilst, protection of cultural heritage is dealt with under the *Aboriginal Cultural Heritage Act 2003*, key implications for planning schemes include:

- planning schemes should recognise areas of cultural heritage significance (where appropriate and lawful);
- cultural heritage can be considered upfront in the planning process; and
- engagement with Traditional Owners is best practice and in the case of Degarra historic township is essential in scheme preparation.

Native Title Act (Queensland) 1993

The *Native Title (Queensland) Act 1993* seeks to ensure that Queensland law is consistent with the *Commonwealth Native Title Act* for future dealings affecting native title. The *Commonwealth Native Title Act*:

- provides for the recognition and protection of native title;

- sets out processes for future dealings affecting native title and past acts; and
- establishes a mechanism for determining claims to native title.

Indigenous Land Use Agreements (ILUAs) are made under the Native Title Act 1993 (Cth). They are voluntary but legally binding agreements between native title parties and others about land use and management, and may include agreed processes for cultural heritage assessment and protection.

Whilst cultural heritage compliance is governed by processes articulated in an ILUA, the planning scheme review provides an opportunity to appropriately recognise cultural landscapes and areas of potential archaeological sensitivity. This is relevant to the Degarra historic township, where historic settlement patterns and long-standing occupation intersect with areas of environmental and cultural significance, requiring an integrated and culturally responsive planning framework.

The status of ILUAs for Degarra are shown in **Figure 3.1 ILUAs**.

Figure 3.1 ILUAs



Source: Queensland Globe

4.2.3 State Planning Policy 2017

The Act requires a planning scheme to coordinate and integrate the matters that it deals with, including state and regional dimensions.

The State Planning Policy 2017 (SPP) sets out the state interests in land use planning and development and applies instead of a regional plan or a planning scheme to the extent of any inconsistency.

The State Planning Policy (SPP) includes the following themes:

- Liveable communities and housing;
- Economic growth;
- Environment and heritage;
- Safety and resilience to hazards; and
- Infrastructure.

The Planning Scheme was confirmed by the planning minister to be consistent with the SPP current at the time (April 2016). The SPP has undergone amendments since that time, and further guidance has been

provided by the State in relation to the operation of certain aspects of the SPP. The current SPP is dated July 2017.

Any amendments to the Douglas Shire Planning Scheme will need to align with the SPP.

It is recommended that any planning scheme amendment in relation to Degarra historic township align with the SPP to:

- provide opportunities for culturally appropriate, diverse and well-located housing;
- include planning provisions that promote a liveable, well designed and serviced community;
- allow for low key local employment and economic opportunities;
- protect the ecological significance of the area, environmental values and water quality;
- address cultural heritage values;
- address natural hazards; and
- plan for appropriate infrastructure provision.

4.2.4 Far North Queensland Regional Plan

The Far North Queensland Regional Plan and Infrastructure Plan 2026 (FNQRP 2026) commenced on 9 May 2026 as a State Planning Instrument under the Act.

The FNQRP 2026 sets out a 20-year strategic plan for the region and recognises housing as a critical component. It provides direct strategic support for culturally appropriate First Nations housing and Return to Country initiatives.

The FNQRP 2026 recognises for Wujal Wujal:

- household size is the second largest in the region;
- housing is the most pressing need in the community;
- a lack of housing impacts on people's ability to stay in the community and new housing is needed to meet the changing needs of the population; there is a need for new housing types while ensuring dwelling designs are climatically and culturally appropriate; and
- the need for flood resilient housing and water and wastewater network upgrades.

The township of Wujal Wujal is included within the Urban Footprint and is designated as a Rural Activity Centre. Degarra historic township is included in the Regional Landscape and Rural Production Area.

Relevant to the development of Degarra historic township to facilitate Return to Country, the FNQRP 2026 under Theme 1: Housing - Policy Outcome 2 Housing Supply includes the following:

- 2.9 Facilitate the delivery of more safe, secure, affordable and culturally appropriate First Nations housing;
- 2.11 Support the aspirations of First Nations peoples to sustainably Return to Country by facilitating planning scheme amendments; and
- 2.15 Douglas Shire LGA – Limit new development north of the Daintree River, while supporting return to Country initiatives. New development must consider serviceability and ensure local character and ecological values are protected.

4.3 Local policy context

4.3.1 Douglas Shire Council Policy Documents

Douglas Shire Corporate Plan and Operational Plan

The Corporate Plan 2025-2030 vision is:

> Working together to enhance our environment, lifestyle, culture and community.

The theme Livability has as a key area of focus 'Deliver community initiatives that support healthy, inclusive and socially engaged communities'. The Operational Plan 2025-2026 includes a deliverable to undertake Planning Scheme amendments to improve functionality, streamline development assessment and align the Planning Scheme with the Planning Act 2016.

The Corporate Plan also has other key focus areas addressing cultural sensitivity and opportunities to improve housing outcomes. Whilst development of the Degarra historic township is not directly addressed in the Corporate Plan, the proposed amendment can align with the Corporate Plan.

4.3.2 Wujal Wujal Policy Documents

WWASC at the Ordinary Meeting on 18 March 2025 adopted the:

- Wujal Wujal Master Plan;
- Wujal Wujal Local Housing Plan; and
- Wujal Wujal 10-Year Strategic Capital Plan.

These documents identify the demand for housing, land availability and potential solutions including the development of the Degarra historic township.

Wujal Wujal Master plan

The Wujal Wujal Master Plan (Master Plan) was prepared for the Queensland Government Remote Indigenous Land and Infrastructure Program Office (RILIPO) and WWASC. The Master Plan provides a spatial framework for the future development of the township, integrating land use planning, infrastructure provision, flood risk management, and community facilities planning.

Key findings of the flood risk assessment and land suitability analysis include:

- a significant proportion of the township is exposed to some form of flood risk. 30% of residential land in the township has high incompatibility with housing and no immediate mitigation pathway. Only 7% was found to be moderately suitable;
- low-lying areas closer to the *bana yiri* (Bloomfield River) have a higher risk level; and
- large parts of the township may be isolated when inundated by either riverine flood or overland flow.

The master identifies Lots 1 and 2 for future development. Investigative studies including for the decontamination of these lots is currently being undertaken. A conceptual layout (developed by Phorm and Blacklash, dated February 2026) sets out a range of housing typologies and a central park.

Wujal Wujal Local Housing Plan

A Draft Local Housing Plan prepared by the Department of Housing and Public Works identifies current and projected housing need across Wujal Wujal and Degarra and provides evidence-based analysis of housing demand, overcrowding, dwelling condition, and future supply requirements.

The Preface by Council acknowledges the specific needs of the community members, including the importance of culturally appropriate housing, the demand for additional social and affordable housing, and the need to maintain and upgrade existing housing stock. Furthermore, it highlights the necessity of sustainable housing solutions that consider environmental factors, such as flood resilience, and the long-term growth of the community.

The Local Housing Plan highlights the community's preference for development on higher ground that allows people to shelter in place, in the aftermath of Tropical Cyclone Jasper in December 2023 and the aspirations of the community to build homes on Country.

The Local Housing Plan, states that the Department of Housing and Public Works Housing Register (as at August 2024) indicates that 29 dwellings with a total of 60 bedrooms are needed to meet current demand.

The Local Housing Plan identifies a homeless rate more than ten times the Qld average. Health data (2023) estimated 419 residents, far exceeding official projections and confirming housing supply is suppressing actual population return. The demand for social housing arises from current overcrowding in Wujal Wujal and persons coming from other areas including Ayton, Cooktown, Hopevale, Cairns, Mareeba and Mossman.

A review of the Douglas Shire Planning Scheme in relation to the Degarra historic township provides an opportunity to address the urgent housing need by including planning provisions that align with the lived needs and aspirations of the Eastern Kuku Yalanji *bama* to live, work and thrive on Country.

The LHP notes the aspiration of the community and Council to expand the WWASC LGA to include the Degarra historic township through a boundary realignment.

Wujal Wujal 10-Year Strategic Capital Plan
The Wujal Wujal 10-Year Strategic Capital Plan notes that after Tropical Cyclone Jasper approximately 26 houses were inundated.

Housing solutions proposed in the 10-Year Strategic Capital Plan include a range of options including development of Lots 1 and 2, demolition of housing on flood prone land, redevelopment, densification and feasibility investigations for Council freehold owned land in Ayton and Degarra.

Implications for Degarra historic township
Wujal Wujal is constrained by flood prone land, much of the housing stock has been identified for demolition. Degarra historic township provides an opportunity to accommodate demand for housing from the Wujal Wujal community.

5 Projects and studies

5.1 Introduction

Projects and studies relevant to the planning for Degarra include natural hazard risk assessments and a 1989 research study.

5.2 Natural hazard risk assessments

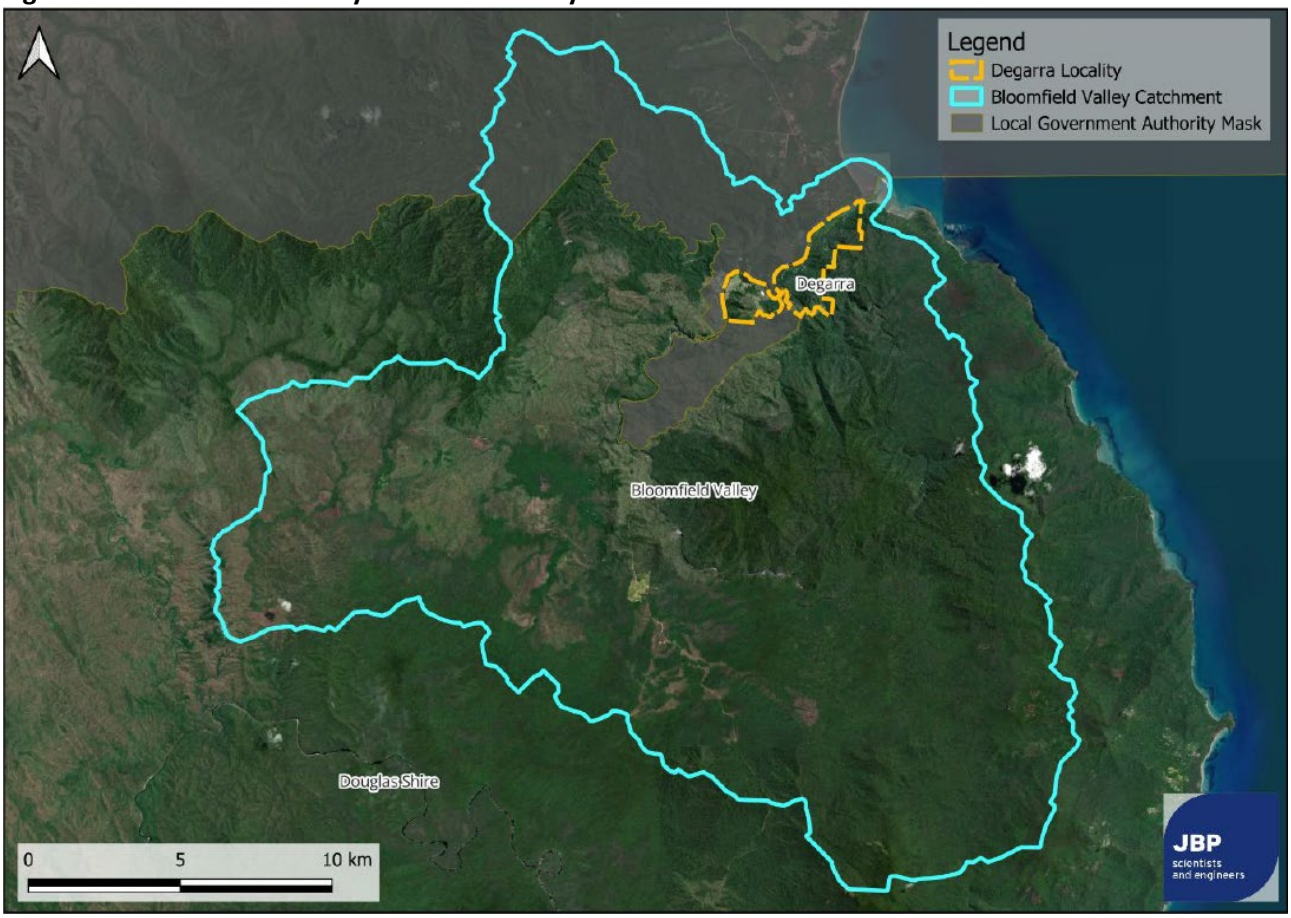
Safeguarding Degarra: A Multi-Hazard Evaluation for Community Resilience
Safeguarding Degarra: A Multi-Hazard Evaluation for Community Resilience was prepared for Douglas Shire Council (JB Pacific, 2024b).

The study was done in conjunction with the following studies, which are discussed in further detail below:

- Degarra Flood Risk Management Study;
- Degarra Flood Study; and
- Building Resilient Communities: Understanding natural hazards and land use planning - Recommendations for Degarra (2024).

The study addresses natural hazard risks in the Bloomfield Valley Catchment, which is an extensive area including Degarra, as shown in **Figure 5.1**. The study integrates multiple hazards including flooding, bushfire, landslide, and storm tide, into a comprehensive risk assessment to inform risk management options for the Degarra residents. The Study focuses on existing houses in the broader Degarra locality and assesses a range of options for existing houses.

Figure 5.1 – Bloomfield Valley Catchment Study Area

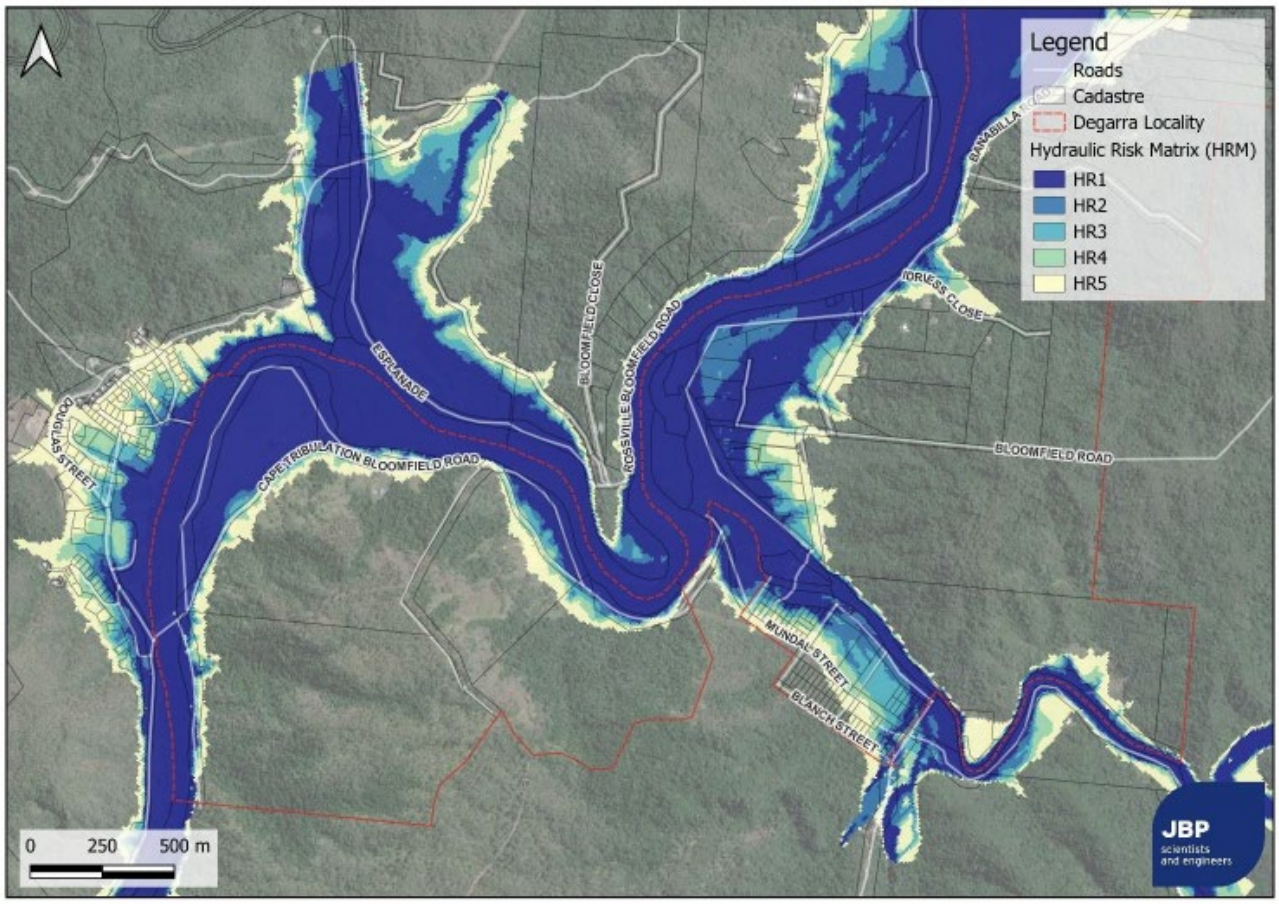


This study can inform planning for the proposed area at the Degarra historic township. However, the study has been produced at a large scale. More detailed investigations in relation to landslide hazard and bushfire hazard should be undertaken. Flood hazard was addressed in specific flood studies. However, overland flow may require more detailed consideration.

Degarra Flood Risk Management Study

The Degarra Flood Risk Management Study, Draft Report was prepared for Douglas Shire (JB Pacific 2024a). The study investigated flood hazards in Degarra. A hydraulic risk assessment was completed in line with the Regional Guideline for Flood Awareness Mapping and Communication produced by the Queensland Reconstruction Authority in 2020. The study showed lots in the Degarra historic township, along Cape Tribulation Bloomfield Road (Mundal Street and Blanch Street) as having low to no impact from flooding, being categorised as HR4, HR5, or not impacted at all, as shown in **Figure 5.2 – Hydraulic Risk Matrix outputs across Degarra**.

Figure 5.2 – Hydraulic Risk Matrix outputs across Degarra



A vulnerability analysis of roads was undertaken including the two main roads into Degarra and the two bridges within Degarra. This found that the two major roads through Degarra are non-trafficable for the 50% AEP event. The bridges leading out of Degarra have between 8 and 11.5 hours from when the rainfall commences for a 50% AEP event to when they become inundated.

The Degarra Flood Risk Management Study provides a detailed technical basis for avoiding or mitigating flood risk and can inform planning scheme options, including land use controls, structure planning, and potential relocation or land swap strategies.

Degarra Flood Study Report

The Degarra Flood Study Report (JB Pacific, 2025) developed a new flood study for the Degarra catchment to assess flood behaviour and flood risk and included the communities of Wujal Wujal and Bloomfield.

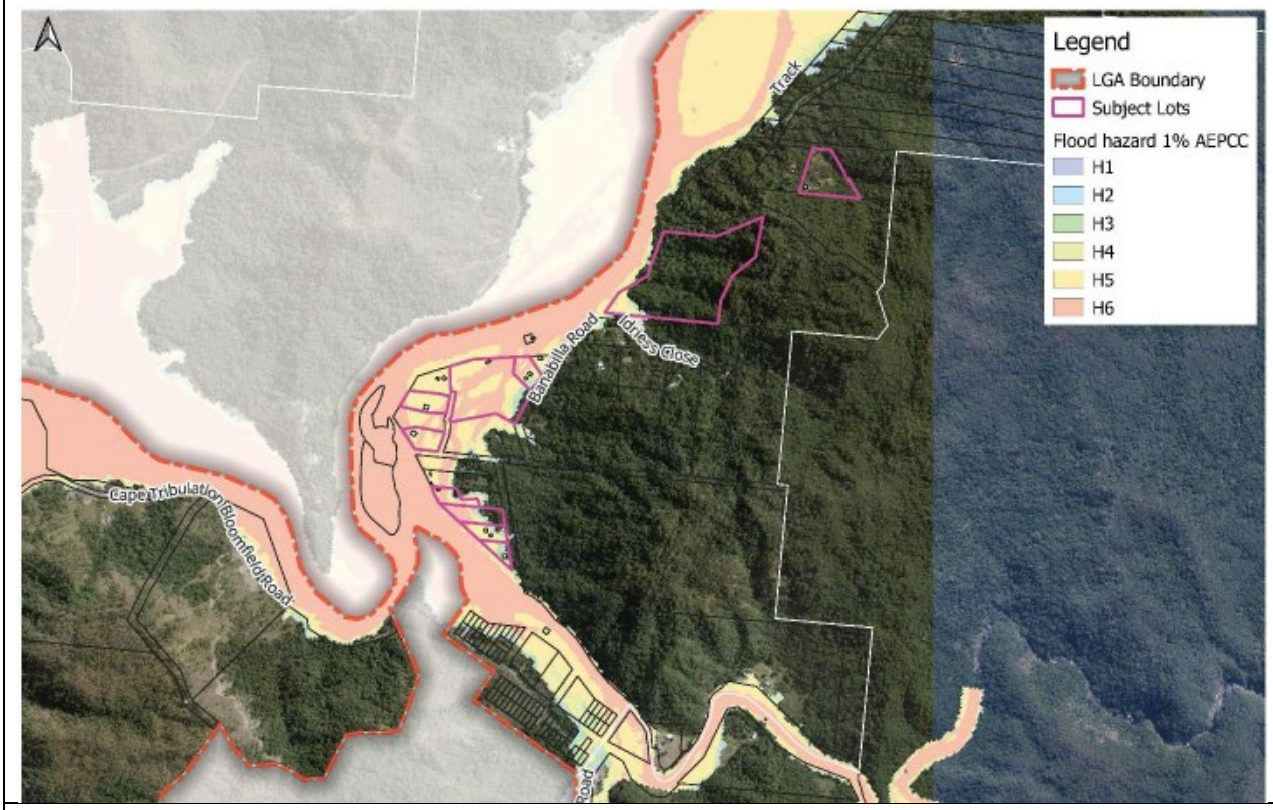
Building Resilient Communities: Understanding natural hazards and land use planning - Recommendations for Degarra

Building Resilient Communities: Understanding natural hazards and land use planning - Recommendations for Degarra (UPRS, 2024) provides a risk-based planning approach to protect people, property, infrastructure, the environment and the economy through best practice land use planning and policy development for multiple-hazards. The study provides land use planning recommendations that address risks for existing housing areas north of the Degarra historic township.

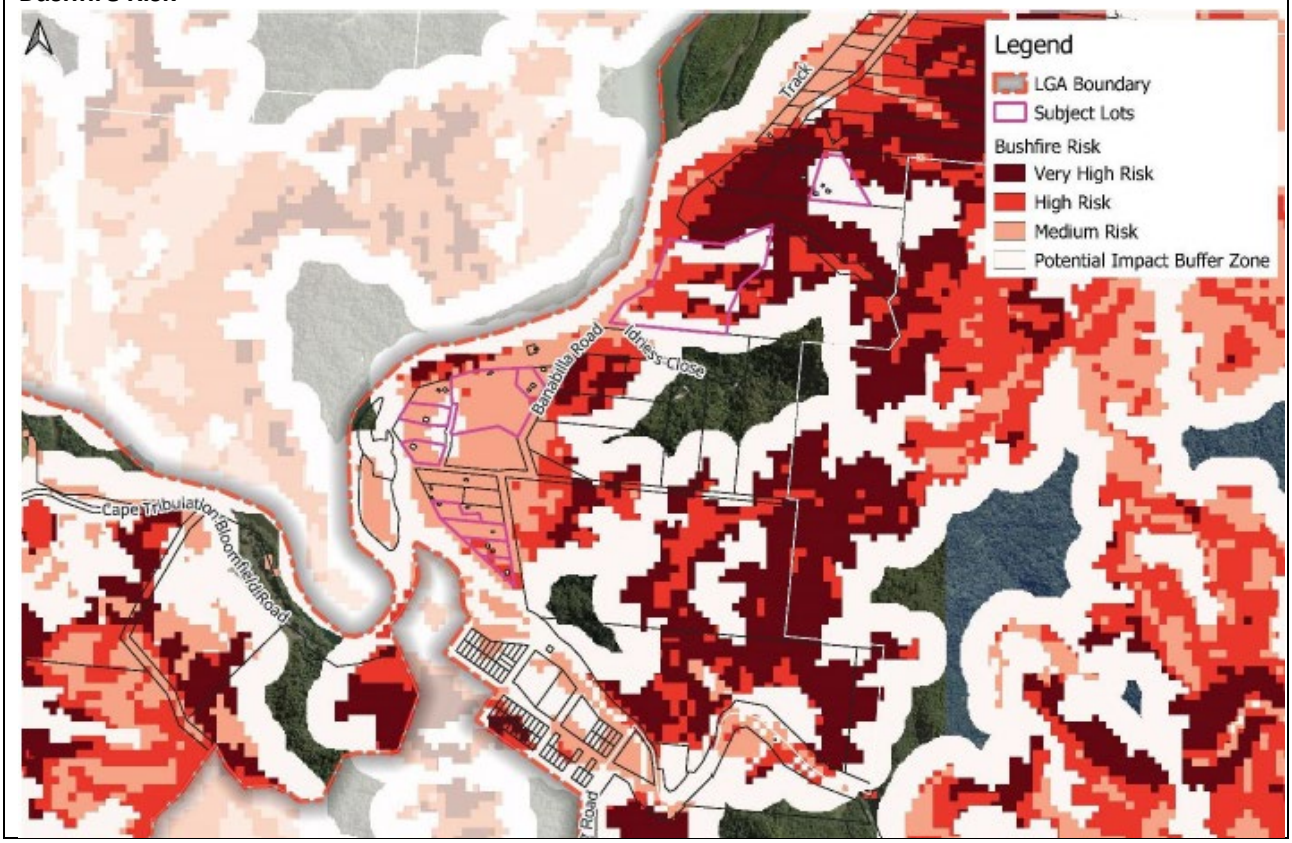
The assessments undertaken in this study can inform further detailed assessments for the proposed land at the Degarra historic township. Mapping of natural hazard risks is shown in **Figure 5.3**.

Figure 5.3 Natural Hazard Risk Mapping for Degarra

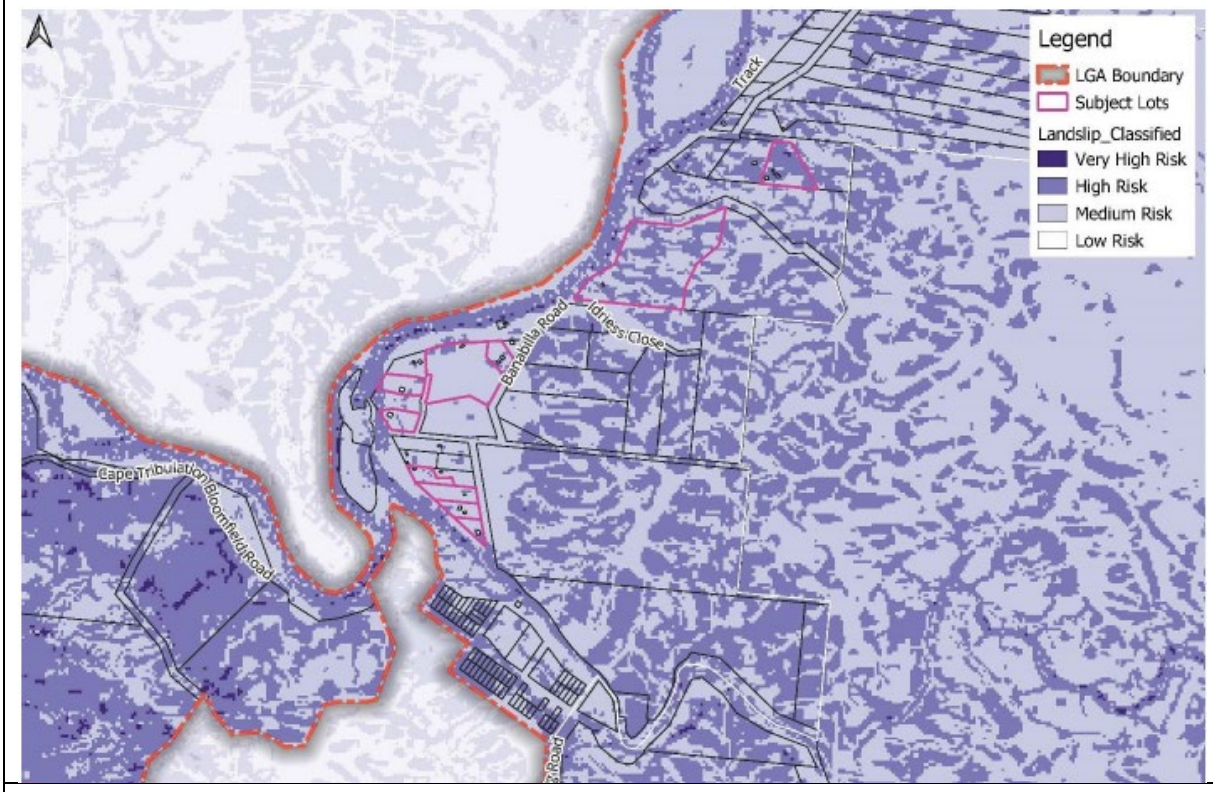
Flood Risk



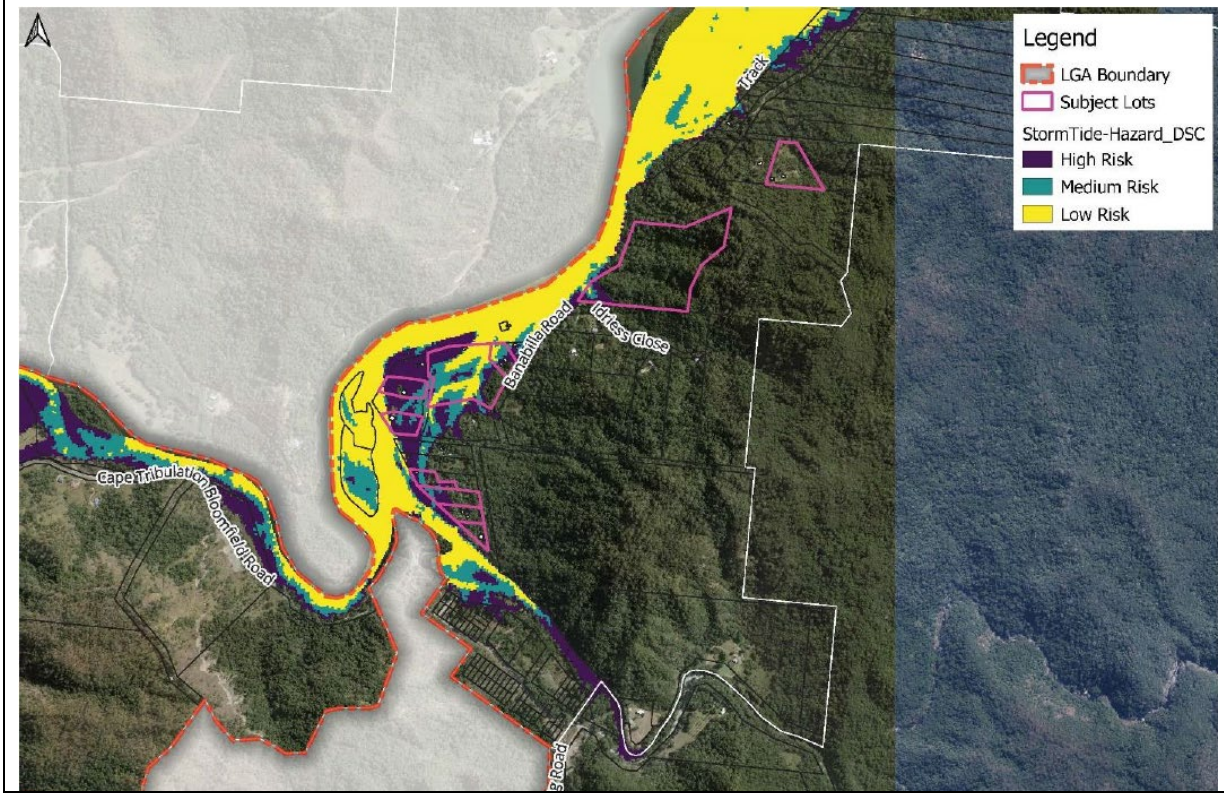
Bushfire Risk



Landslide



Storm tide



5.3 1989 Research Study

Research Study No.1 – the Underlying causes for the deaths of Australian Aboriginal people in government detention (Anderson & Coates 1989), investigated the social and governance context in Wujal Wujal and surrounding lands including Degarra.

A summary of key points is described below:

- Degarra, was identified as the major residential site for Kuku-Yalanji people in the Bloomfield Valley. In 1957 the Lutheran missionaries reported that there were about 100 people living at Degarra. The camp existed until the mid-1960s. Two families continued to maintain sporadic residence at Degarra until the early 1980s. In 1985 an outstation was set up there;
- there are burials in the area and one site of great religious significance. The land is strongly linked by patrilineal and matrilineal descent ties to many families at Wujal Wujal. The land is of great cultural, historical and personal significance to Wujal Wujal people. 'Degarra was seen as perhaps their only opportunity for residential expansion';
- infrastructure studies undertaken in the late 1980s identified the suitability of Degarra for residential living due to flat, cleared land and permanent freshwater; and
- the research paper made recommendations to the Royal Commissioner that the township of Degarra be acquired from the Douglas Shire Council, and included within the Deed of Grant in Trust for Wujal Wujal.

This paper provides a significant overview of the history and challenges for the people of Wujal Wujal since around the 1950s. It also outlines the chronic shortage of land leading to overcrowding and social problems as well as the need to allow for development of outlying settlements such as Degarra. This paper, although written over 35 years ago, highlights challenges still being faced today.

6 Consultation

There is already considerable work underway, to facilitate planning for the Degarra historic township, incorporating the Return to Country work led by WTMA. Engagement undertaken to date is summarised below.

An Inter-agency working group for the Return to Country project was established in 2024 and has been engaged in ongoing meetings to date. The working group supports coordination across jurisdictions and tenure to facilitate Return to Country for the EKY people. This group is represented by WTMA, Jabalbina, WWASC and Douglas Shire Council.

The EKY Elders Advisory Group and Elders/ Traditional Owners of the Degarra area have met since 2024 to date. The EKY Elders Advisory Group supports the development of the Degarra historic township as this has been a long-held aspiration for them. The Elders have provided on the ground cultural and historical assessments of the Degarra area.

Douglas Shire Council was briefed on the Return to Country Project at a workshop on 9 September 2025.

WWASC including the Mayor, Councillors, CEO and management staff have been briefed since 2024 to date, including briefings to the CEO and a workshop.

Led by WWASC in collaboration with WTMA and Jabalbina, an application for a grant was made under the SSF. In principle support was gained from Douglas Shire Council officers to support the SSF application.

On 11 February 2026 WTMA held a workshop to coordinate matters for the RAF Round 2 application. This workshop involved WTMA, Jabalbina, WWASC, DSC, Department of State Development Infrastructure and Planning, Department of Housing and Public Works, Aboriginal and Torres Strait Islander Partnerships, UP North Group and RECS Consulting Engineers.

Going forward, a planning scheme amendment for the Degarra historic should be informed by statutory and non-statutory consultation. Engagement can draw on the structures already in place including the Inter-agency working group for the Return to Country project and the Eastern Kuku Yalanji Elders Advisory Group.

Engagement should occur with the landowners being the Jabalbina Yalanji Land Trust, Wujal Wujal Aboriginal Shire Council and Douglas Shire Council as well the owner/s of the remaining three lots.

7 Douglas Shire Planning Scheme Audit for Degarra Historic Township

7.1 Introduction

The Douglas Shire Planning Scheme commenced on 2 January 2018. There have been no amendments to the Douglas Shire Planning Scheme. Parts of the Douglas Shire Planning Scheme relevant to the development of the Degarra historic township to accommodate housing and associated community facilities, are discussed below.

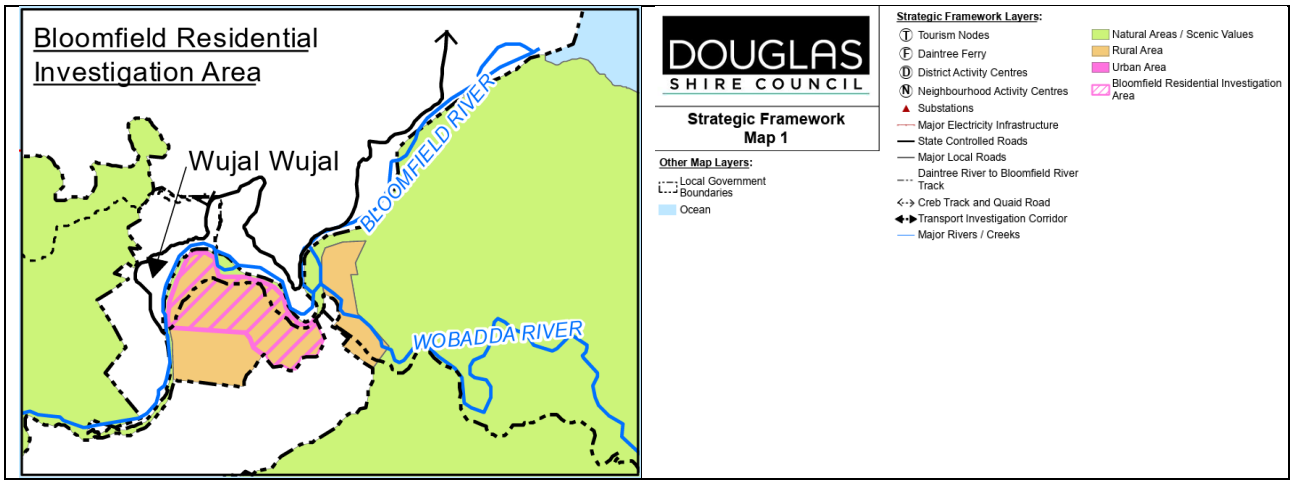
7.2 Strategic Framework

The Strategic Framework envisages a network of well planned discrete settlements. The rights and interests of Native Title holders are recognised through provision for Indigenous housing and seasonal camps (bayan) on Aboriginal Freehold land within the Return to Country local plan code (S3.4.1[6]). Natural hazards and the impacts of climate change will determine the location, scale and intensity of land use activities. Development will achieve an acceptable or tolerable level of risk based on fit for purpose risk assessment (S3.4.1[7]).

The Strategic Framework Map (**Figure 7.1**) designates the Degarra historic township as Rural Area. To the northwest, towards Wujal Wujal is an area designated as Bloomfield Residential Investigation Area. S3.4.2.1 (3) notes that some of these residential investigation areas are not anticipated to be required until later in the planning scheme time horizon, if not beyond it, and that no urban development is to occur within the residential investigation areas until a comprehensive structure plan has been prepared that provides for integrated, well-connected residential settlements, taking into account constraints, infrastructure servicing and capacity requirements, flooding and drainage, and sequencing.

It is noted that the recently commenced FNQRP 2026 includes the Bloomfield Residential Investigation Area in the Urban Footprint.

Figure 7.1 Strategic Framework Map Extract



S3.4.8 specifically recognises the rights and interests of Native Title holders and the aspiration of the EKY People to Return to Country.

The Strategic Plan seeks to recognise and the protect the cultural heritage, landscape, and environmental values of the area.

The Strategic Plan seeks to ensure that progress is made working with Aboriginal and Torres Strait Islander peoples to help remove social and economic advantage (s3.7.1 [5]).

Planning implication for Degarra Historic Township
The Strategic Framework supports the Return to Country aspirations of the Eastern Kuku Yalanji people. The need for and extent of the Bloomfield Residential Investigation Area should be considered as part of any proposed amendment to the Douglas Shire Planning Scheme.

7.3 Zoning and Tables of Assessment

The Degarra historic township is included within the Environmental management zone (shown in **Figure 7.2**).

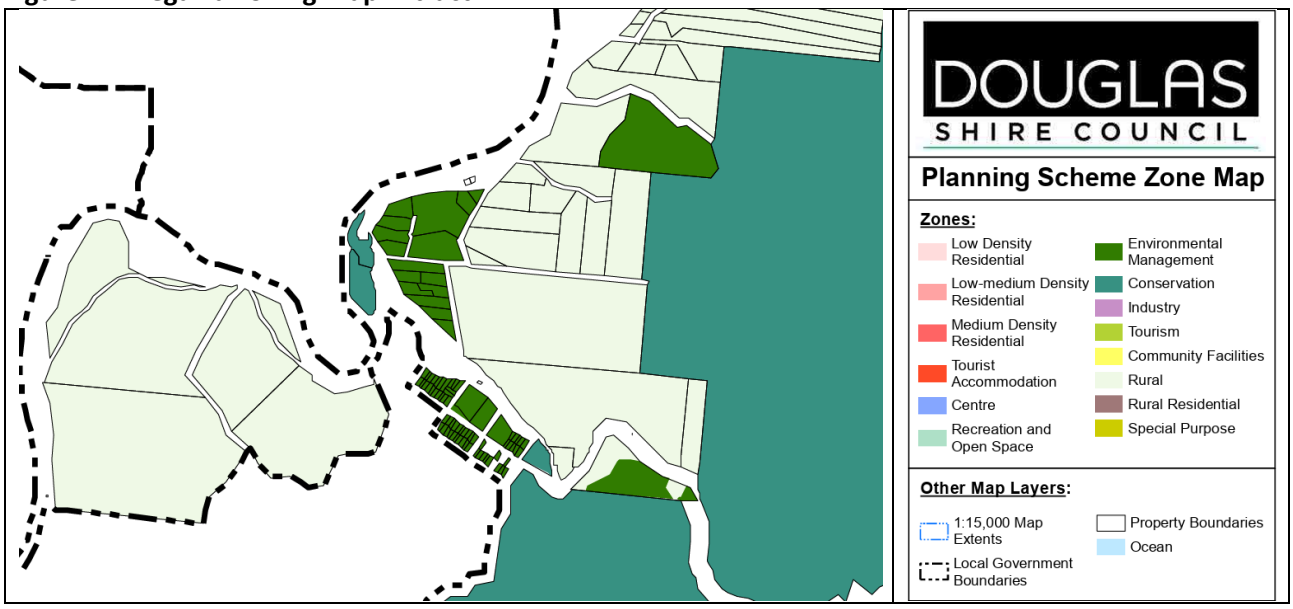
The purpose of the Environmental management zone code is to:

> 'is to recognise environmentally sensitive areas and provide for houses on lots and other low impact activities where suitable.'

In the Table of Assessment, a dwelling house is subject to code assessment within the Environmental management zone.

Currently, the majority of lots are approximately 1000m2. Any development of these lots would require an assessment for the suitability of the lots to accommodate on-site effluent disposal as well as other infrastructure services.

Figure 7.2 Degarra Zoning Map Extract



Planning implications for Degarra Historic Township
A dwelling house can currently be constructed on the lots at the Degarra historic township subject to code assessment.

To further facilitate the development of housing (including social housing) and associated facilities at the Degarra historic township consideration could be given to:

- lowering the level assessment for a dwelling house in certain circumstances e.g. where within the Degarra historic township and connected to infrastructure services, to cover the future possibility of the area being connected to reticulated water supply and sewer; and
- including the land within an appropriate urban zone e.g. Low density residential zone and Community facilities zone.

Inclusion of the land in an urban zone, would be dependent on the appropriate provision of services. These services would be likely to be provided by WWASC. Any amendment process should be undertaken collaboratively between WWASC and DSC and supported by a Memorandum of Understanding addressing infrastructure delivery, servicing and long-term management arrangements.

7.4 Return to Country Code

The Douglas Shire Planning Scheme has a Return to Country Code the purpose of which is to:

> 'facilitate social and economic opportunities for Indigenous people to return to their country so that Bama can live on their Bubu and manage their environment, land and culture.'

In summary the overall outcomes sought include:

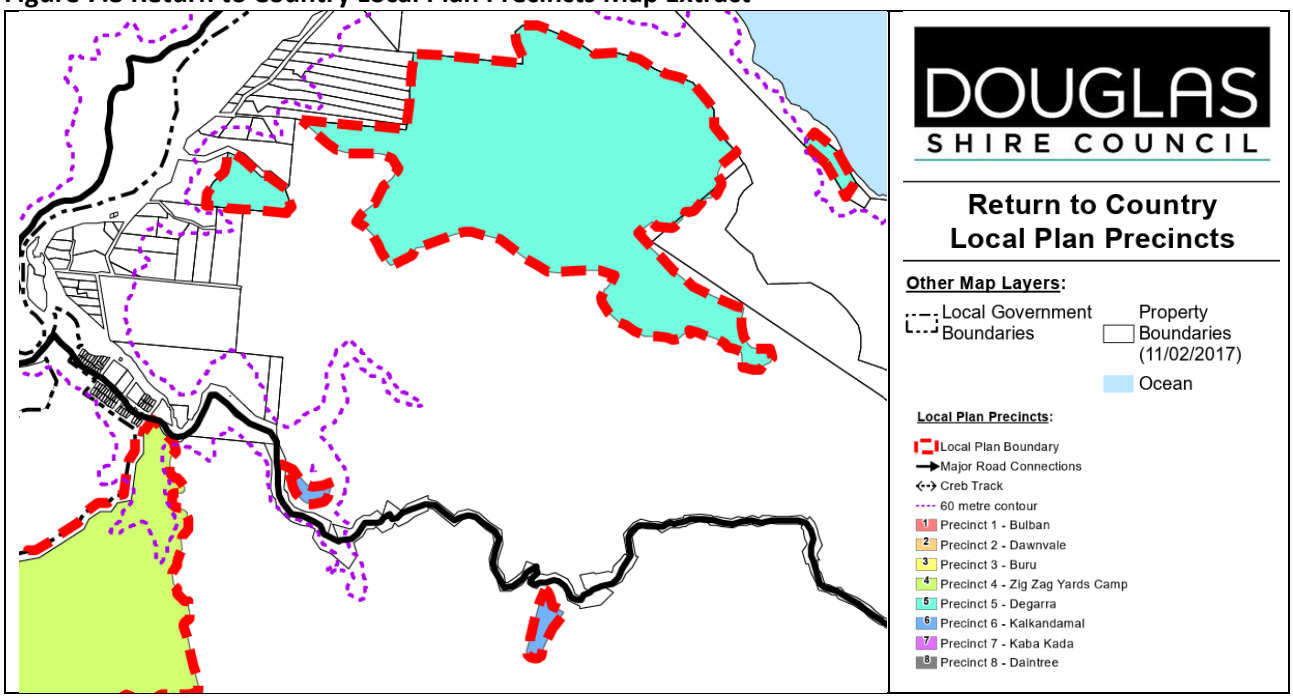
- facilitation of further development opportunities;
- each Return to Country precinct is developed in consultation with local clan groups;
- environmental attributes, scenic amenity and natural hazards are addressed;
- provision of an appropriate level of infrastructure;
- design criteria.

Criteria for assessment include provisions to address:

- self-sustainability of water and on-site waste water;
- character and amenity; and
- environmental attributes.

The area designated as Degarra is an area to the north of the Degarra historic township as shown in **Figure 7.3 Return to Country Local Plan Precincts Map Extract**.

Figure 7.3 Return to Country Local Plan Precincts Map Extract



Planning implications for Degarra Historic Township

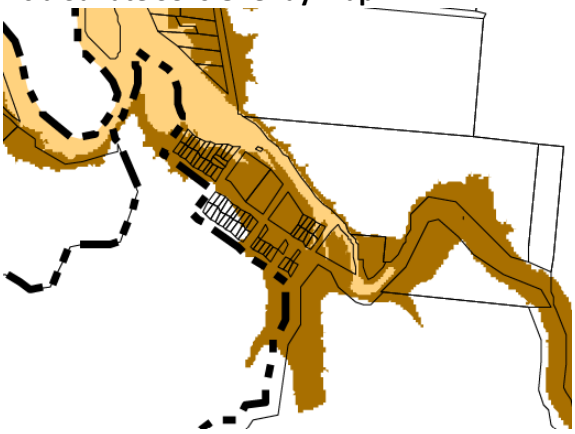
The Return to Country Local Plan Code could be amended to include provisions for the Degarra historic township taking into consideration:

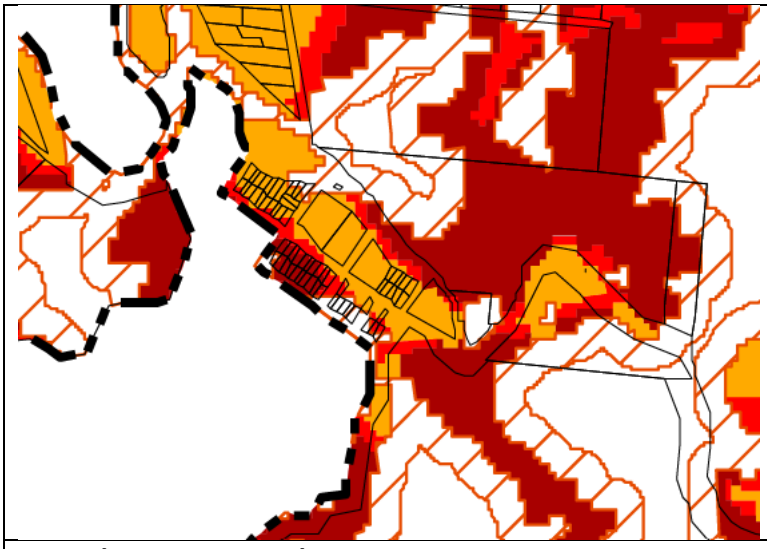
- culturally appropriate housing and community purposes;
- cultural heritage values;
- landscape and amenity;
- ecology;
- natural hazards;
- Native Title;
- tenure and land ownership;
- location of current services, road alignment and access;
- appropriate provision of on-site water and effluent disposal and the future possibility of reticulated water supply and sewer; and
- work undertaken by WTMA as part of the Return to Country project.

7.5 Overlays

The Degarra historic township is affected by the following overlays shown in **Table 7.4 Overlays**:

Table 6.4 Overlays

Acid Sulfate Soils Overlay Map 	**Acid Sulfate Soils:** Acid Sulfate Soils (5-20m AHD) Acid Sulfate Soils (< 5m AHD)
Bushfire Hazard Overlay Map	**Bushfire Hazard:** Very High Potential Bushfire Intensity High Potential Bushfire Intensity Medium Potential Bushfire Intensity Potential Impact Buffer



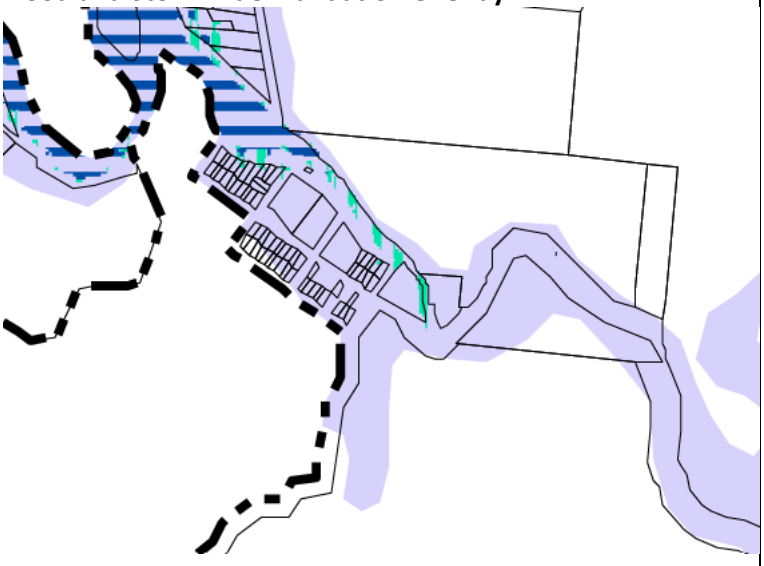
Coastal Processes Overlay Map



Coastal Processes:

- Erosion Prone Area
- Coastal Management District

Flood and Storm Tide Inundation Overlay



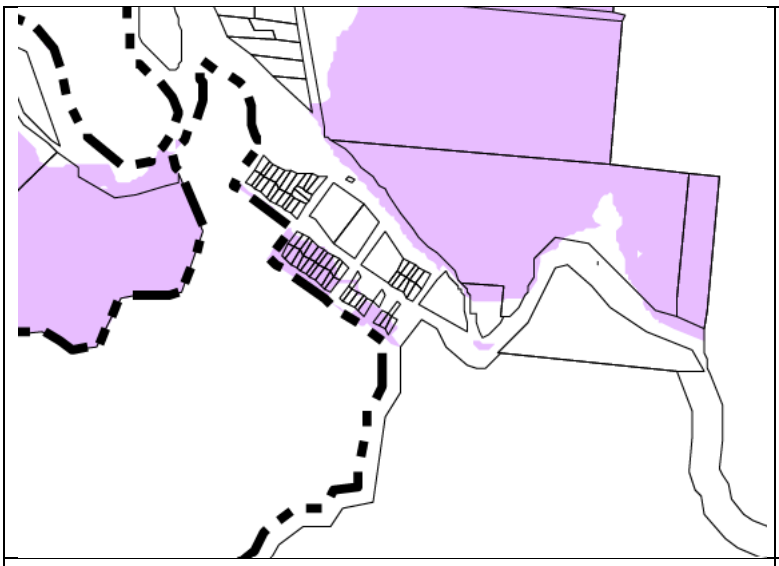
Flood and Storm Tide Inundation:

- Storm Tide - High Hazard
- Storm Tide - Medium Hazard
- 100 Year ARI (Mossman, Port Douglas and Daintree Flood Studies)
- Floodplain Assessment Overlay

Hillslopes Overlay Map

Hillslopes:

- Area Affected by Hillslopes



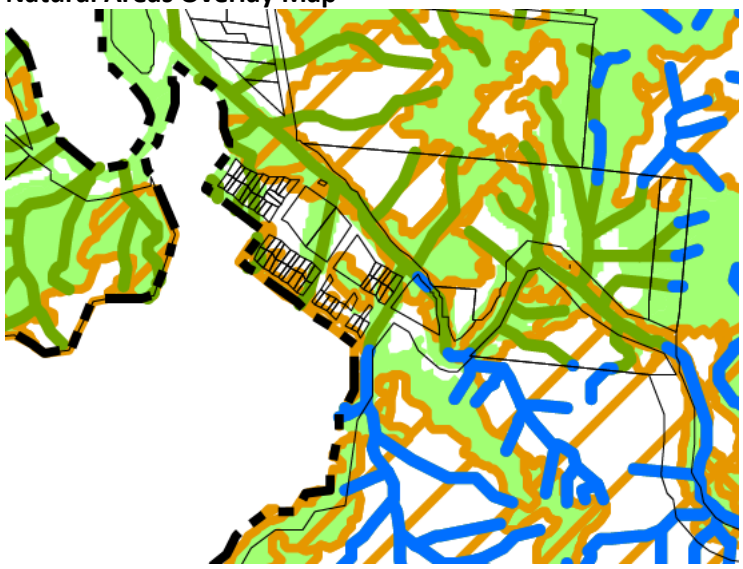
Landscape Values Overlay Map



Landscape Values:

- Gateway
- Lookout
- Scenic route
- Scenic route buffer / View corridor
- Coastal scenery
- High landscape values
- Medium Landscape Value

Natural Areas Overlay Map



Natural Areas:

- MSES - Protected Area
- MSES - Marine Park
- MSES - Wildlife Habitat
- MSES - Regulated Vegetation (Of Concern Regional Ecosystem)
- MSES - Regulated Vegetation (Intersecting a Watercourse)
- MSES - High Ecological Significance Wetlands
- MSES - High Ecological Value Waters (Wetland)
- MSES - High Ecological Value Waters (Watercourse)
- MSES - Legally Secured Offset Area

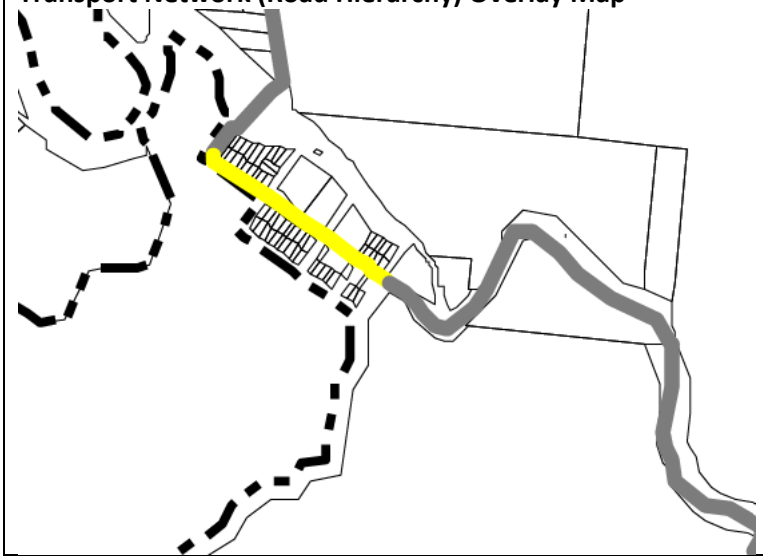
Transport Network (Pedestrian and Cycle) Overlay Map



Pedestrian and Cycle Network:

- Principal Route
- Future Principal Route
- Iconic Recreation Route
- District Route
- Neighbourhood Route
- Strategic Investigation Route

Transport Network (Road Hierarchy) Overlay Map



Road Hierarchy:

- Arterial Road
- Sub Arterial Road
- Collector Road
- Access Road
- Industrial Road
- Major Rural Road
- Minor Rural Road
- Unformed Road
- Major Transport Corridor Buffer Area

Planning implications for Degarra historic township

For the Degarra historic township it is recommended that the following matters be addressed:

- bushfire hazard;
- flood hazard;
- landslide hazard;
- overland flow; and
- ecologically sensitive areas.

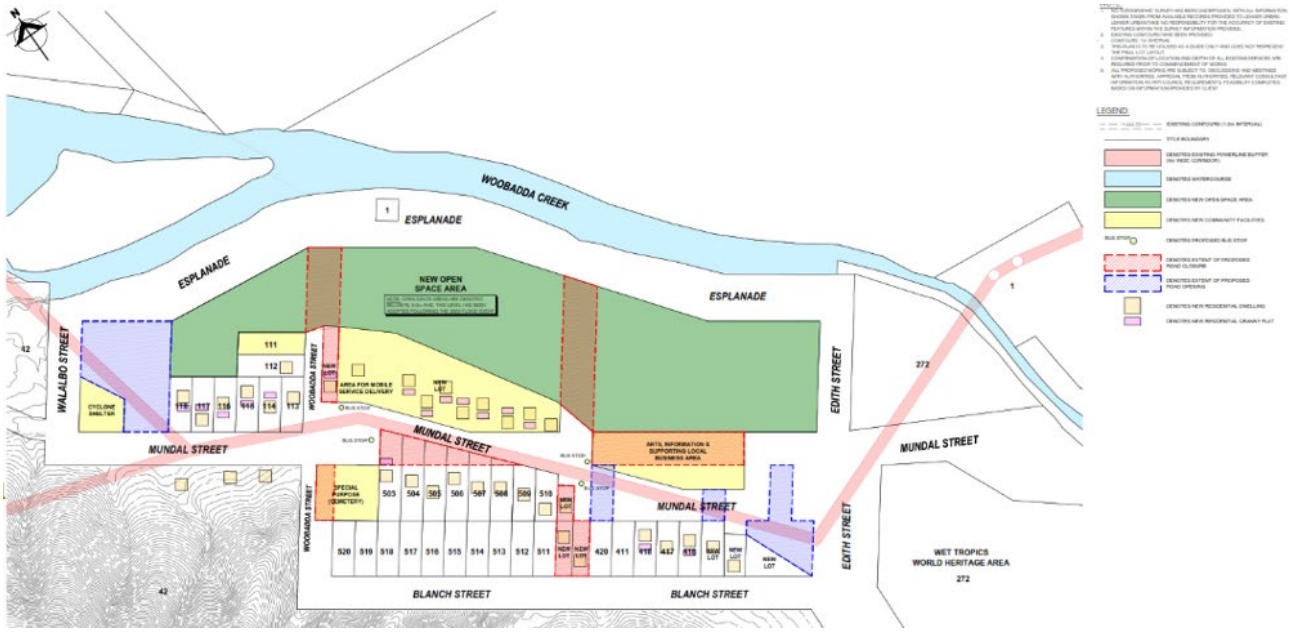
8 Residential Activation Fund

To facilitate the provision of appropriate infrastructure to support housing and community development at the Degarra historic township, WWASC applied for funding in April 2026, in a consortium arrangement with DSC, Jabalbina and WTMA under the RAF Round 2 to undertake infrastructure planning and design.

A preliminary master plan for the Degarra historic township was prepared by WTMA to support an application for funding under the RAF.

The master plan (illustrated in **Figure 8.1**) shows potential for residential living, community areas and open space.

Figure 8.1: Degarra Historic Township Preliminary Master Plan



The preliminary master plan estimates a lot yield that can accommodate approximately 60 dwellings. Housing typologies undertaken by WTMA have identified the potential for large houses accommodating 4 to 6 persons and secondary dwellings accommodating 2 people, with the potential to accommodate approximately 250 persons to 300 persons in total.

9 Local Government Boundary Realignment

WWASC in collaboration with DSC is currently seeking a local government boundary realignment to include Degarra historic township within the Wujal Wujal LGA. This long-term solution would allow for the integrated planning and provision of infrastructure for Wujal Wujal and Degarra.

At the 14 April 2026 Special Council Meeting WWASC resolved that Council develop a proposal for a southern boundary extension for the inclusion of the historic Degarra subdivision within Wujal Wujal Aboriginal Shire Council boundary area to facilitate future development of this area for housing for the community.

10 Gap Analysis

Based on the above outcomes of this report the following gap analysis identifies further work required to support a review of the Douglas Shire Planning Scheme in relation to the Degarra historic township, as shown in **Table 10.1 Gap Analysis**.

Table 10.1 Gap Analysis

Further study required	Degarra Historic Township
Land availability	Examine the suitability of land for housing, community facilities and infrastructure.
Cultural Heritage	Cultural heritage place making to inform the appropriate statutory planning mechanism for the Degarra historic township.
Landslide hazard	Landslide hazard mapping and risk assessment.

Bushfire hazard	Bushfire hazard risk assessment, taking into account updated studies and mapping including SPP mapping, QFES bushfire prone area mapping and assessments undertaken by WTMA.
Biodiversity	Flora and ecological community assessment to identify flora, fauna, ecological communities, wetland and waterway values, and other relevant environmental values.
Overland flow	Undertake an overland flow assessment if required.
Infrastructure assessment	Due to the inter-relationship of infrastructure, undertake infrastructure assessment in conjunction with assessment for Wujal Wujal.

11 Findings and Recommendations

This review has examined the planning, policy, environmental, cultural and infrastructure considerations relevant to the Degarra historic township in Douglas Shire.

The review confirms that there is demonstrated need for additional housing opportunities to support the Wujal Wujal community and the aspirations of the Eastern Kuku Yalanji people to Return to Country. Existing land constraints within Wujal Wujal, including flood exposure, limited developable land and overcrowding, significantly restrict the capacity of the township to accommodate future housing demand.

The Degarra historic township represents a strategically significant opportunity to facilitate culturally responsive housing and associated community development on land with strong historical and cultural connections to the Eastern Kuku Yalanji people. Investigations undertaken to date indicate that parts of the area may be suitable for development subject to further technical investigations, infrastructure planning and environmental assessment.

The review identifies that the Douglas Shire Planning Scheme contains an appropriate strategic basis to support Return to Country outcomes. However, targeted amendments to the planning scheme would be required to facilitate housing and associated community development within the Degarra historic township.

Potential amendments include:

- modifying the Bloomfield Residential Investigation Area;
- including the land within an appropriate urban zone/s;
- including the Degarra historic township in a Return to Country Local Plan Precinct;
- introducing fit-for-purpose assessment pathways; and
- ensuring alignment with natural hazard, environmental and infrastructure requirements.

The review also identifies the need for further investigations relating to:

- bushfire hazard;
- landslide risk;
- ecology and biodiversity;
- overland flow;
- infrastructure servicing and capacity; and
- cultural heritage placemaking.

Given the interrelationship between land use planning, infrastructure delivery, governance and Return to Country outcomes, a coordinated and collaborative approach between WWASC and DSC will be essential. The review concludes that a planning scheme amendment can facilitate culturally responsive and resilient housing outcomes for the Degarra historic township.

Accordingly, this review recommends that:

- **WWASC and DSC collaborate on planning for the Degarra historic township;**
- **WWASC undertake technical investigations and prepare a planning scheme amendment package for the consideration of DSC to progress under the statutory requirements of the *Planning Act 2016*;**
- **Any proposal to amend the Douglas Shire Planning Scheme that considers the development of the Degarra historic township for urban purposes be accompanied by a Memorandum of Understanding between WWASC and DSC regarding infrastructure delivery, servicing and long-term management arrangements.**

APPENDIX 1 – STATE PLANNING POLICY ALIGNMENT ASSESSMENT

Note: The Planning Scheme appropriately integrated the state interests in the superseded SPP (April 2016). The assessment below for the Douglas Shire Planning Scheme (DSPS) is against the current SPP (July 2017).

STATE INTEREST/ POLICY AREA	PLANNING SCHEME PROVISIONS	MAPPING	ALIGNMENT
Planning for Liveable Communities and Housing			
Housing supply and diversity Diverse, accessible and well-serviced housing, and land for housing, is provided and supports affordable housing outcomes.	Degarra historic township is in included: • SF - Rural area • Zone – Environmental Management Zone	Strategic Framework Map Zone map Return to Country Local Precinct map	Recommendation: • Amend the (DSPS) in relation to Degarra historic township to provide opportunities for culturally appropriate, diverse and well-located housing. • Amend the SF to include Degarra historic township in the Urban area. • Amend the zone map to include Degarra historic township within an appropriate residential and/or community; • Include Degarra historic township within a return to Country Precinct.
Liveable communities Liveable, well-designed and serviced communities are delivered to support wellbeing and enhance quality of life	Degarra historic township is not currently recognised as a residential community.		Recommendation: • Amend the DSPC to provide planning provisions for Degarra that promotes a liveable, well designed and serviced community.
Economic Growth			
Agriculture The resources that agriculture depends on are protected to support the long-term viability and growth of the agricultural sector.			N/A
Development and construction Employment needs, economic growth, and a	Degarra historic township is not currently recognised for development.		Recommendation: • Amend the DSPS to allow for development at Degarra including

strong development and construction sector are supported by facilitating a range of residential, commercial, retail, industrial and mixed use development opportunities.			low key local employment and economic opportunities.
Mining and extractive resources Extractive resources are protected and mineral, coal, petroleum and gas resources are appropriately considered to support the productive use of resources, a strong mining and resource industry, economical supply of construction materials, and avoid land use conflicts where possible.	Mining and extractive industry is not anticipated.		N/A
Tourism Tourism planning and development opportunities that are appropriate and sustainable are supported, and the social, cultural and natural values underpinning tourism developments are protected.	Degarra historic township is not currently recognised for development.		Recommendation: • Amend the DSPS to allow for development at Degarra including low key nature based tourism opportunities.
Environment and Heritage			
Biodiversity Matters of environmental significance are valued and protected, and the health and resilience of biodiversity is maintained or enhanced to support ecological processes.	The SF seeks to protect the natural environment. The Environmental Management Zone Code address environmental attributes of the land.	Planning Scheme: Natural Areas Overlay Map. State IMS: Parts of Degarra are mapped as Matters of State Environmental Significance (MSES).	Recommendation: • Undertake an ecological assessment of the area proposed area for development. • Ensure any amendment to the DSPS addresses MSES.
Coastal environment The coastal environment is protected and enhanced, while		The area proposed for development at the Degarra	

supporting opportunities for coastal-dependent development, compatible urban form, and maintaining appropriate public use of and access to, and along, state coastal land.		historic township is not included within the: • DSPC Coastal Processes Overlay map; or • State IMS Coastal management district.	
Cultural heritage The cultural heritage significance of heritage places and heritage areas, including places of Aboriginal and Torres Strait Islander cultural heritage, is conserved for the benefit of the community and future generations.	The cultural heritage significance of the Degarra historic township is not specifically recognised in the Planning Scheme.	The IMS mapping shows the Wet Tropics World Heritage Area to the south of Degarra historic township as a National heritage place.	Recommendation: Amend the DSPS to protect cultural heritage values of the Degarra historic township. Note: Aboriginal and Torres Strait Islander Cultural heritage is protected under the *Aboriginal Cultural Heritage Act 2003* or the *Torres Strait Islander Cultural Heritage Act 2003*.
Water quality The environmental values and quality of Queensland waters are protected and enhanced.		The IMS mapping shows the Wet Tropics World Heritage Area to the south of Degarra historic township as High ecological value water areas.	Recommendation: Ensure that any amendment related to the Degarra historic township addresses environmental values and water quality of the area.
Emissions and hazardous activities Community health and safety, and the natural and built environment, are protected from potential adverse impacts of emissions and hazardous activities. The operation of appropriately established industrial development, major infrastructure, and sport and recreation activities is ensured.			N/A

Natural hazards, risk and resilience The risks associated with natural hazards, including the projected impacts of climate change, are avoided or mitigated to protect people and property and enhance the community's resilience to natural hazards. Natural hazards include: • Bushfire hazard • Flood hazard • Landslide • Storm tide inundation • Erosion.	A key theme in the Planning Scheme. Addressed in SF and overlay codes.	State IMS maps that affect the Degarra historic township: • Flood hazard area • Medium and high storm tide inundation area (Some northern parts of lots); • Bushfire prone area.	Recommendation: • Review alignment with the Natural hazards, risk and resilience state interest and update provisions and mapping relating to bushfire, flooding and landslide.
Energy and water supply The timely, safe, affordable and reliable provision and operation of electricity and water supply infrastructure is supported and renewable energy development is enabled.			Recommendation: • As part of any amendment address the provision of energy and water supply to the Degarra historic township.
Infrastructure integration The benefits of past and ongoing investment in infrastructure and facilities are maximised through integrated land use planning.			Recommendation: • As part of any amendment address the provision of infrastructure to the Degarra historic township.
Transport infrastructure The safe and efficient movement of people and goods is enabled, and land use patterns that encourage sustainable transport are supported.		The Planning Scheme maps the Cape Tribulation Bloomfield Road as an access road.	Recommendation: Review and update provisions and mapping if necessary relating to transport.
Strategic airports and aviation facilities N/A			N/A
Strategic ports N/A			N/A

Abbreviations:

LGA Local Government Area

SPP IMS: State Planning Policy Interactive Mapping System

SF: Strategic Framework

SO: Specific Outcome

REFERENCES

Blaklash, Phorm, *Douglas Street Master Plan Landscape Design*, February 2026.

Christopher Anderson and Suzette Coates, *Research Study No 1: The Underlying Causes for the Deaths of Australian Aboriginal People in Government Detention* (Unpublished Research Report, South Australian Museum and Njiku Jowan Legal Service, 14 April 1989).

DSDILGP, *Planning scheme monitoring and undertaking a ten-year review Guidance for local governments*, November 2021.

JB Pacific 2024a, *Degarra Flood Risk Management Study, Draft Report VersionS3.P01*, dated 1 November 2024, prepared for Douglas Shire Council.

JB Pacific 2024b, *Safeguarding Degarra: A Multi-Hazard Evaluation for Community Resilience, Draft Report VersionS3.P01*, dated 1 November 2024, prepared for Douglas Shire Council.

Queensland Government, *Aboriginal and Torres Strait Islander Housing Action Plan 2019-2023*.

Queensland Government, Remote Indigenous Land and Infrastructure Program Office*, Wujal Wujal Master Plan*, March 2025.

Queensland Government Department of Housing and Public Works, 29 July 2025
https://www.housing.qld.gov.au/initiatives/first-nations-housing-and-homelessness

Queensland Government Department of Housing and Public Works, 29 July 2025, *Wujal Wujal Local Housing Plan*, March 2025.

Queensland Government, Dept of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism (DWATSIPM), *Know your Community*, 2025
https://www.qld.gov.au/firstnations/cultural-awareness-heritage-arts/know-your-community

Queensland Government, *State Planning Policy July 2017*. Department of Infrastructure, Local Government and Planning, July 2017.
https://www.planning.qld.gov.au/planning-framework/plan-making/state-planning/state-planning-policy

UPRS*, Building Resilient Communities: Understanding hazards and land use planning – Recommendations for Degarra, Final Draft*, dated 31 October 2024, prepared for Douglas Shire Council.

Appendix | 9

Draft Memorandum of Understanding - WWASC and DSC - Degarra Township

DRAFT

MEMORANDUM OF UNDERSTANDING

Between Wujal Wujal Aboriginal Shire Council and Douglas Shire Council

Proposed Douglas Shire Planning Scheme Amendment for Degarra Historic Township

---

This Memorandum of Understanding (MoU) is made and entered into on .....2026, by and between:

Wujal Wujal Aboriginal Shire Council

ABN: 57 237 799 120

Address: 131 Hartwig Street, Wujal Wujal QLD 4895 ("Wujal Wujal Aboriginal Shire Council")

and

Douglas Shire Council

ABN: 71 241 237 800

Address: 64-66 Front Street, Mossman QLD 4873 ("Douglas Shire Council")

Preamble

Wujal Wujal is constrained by limited, hazard-prone land, contributing to chronic overcrowding and homelessness. While some capacity for growth exists within the township, a further solution lies in integrating planning for nearby land in Degarra historic township (refer to Appendix 1), in Douglas Shire. This area provides an opportunity for the development of safe, flood resilient, culturally responsive housing for the Eastern Kuku Yalanji (EKY) People.

Due to the proximity of Degarra historic township to Wujal Wujal, planning for development and provision of infrastructure is integrally linked with Wujal Wujal.

Wujal Wujal Aboriginal Shire Council applied for funding under the Queensland Government Scheme Supply Fund (SSF) to amend the Wujal Wujal Planning Scheme to improve housing outcomes. With in-principle support from Douglas Shire Council, Wujal Wujal Aboriginal Shire Council also applied for funding to prepare an amendment to the Douglas Shire Planning Scheme in relation to Degarra historic township, to enable Return to Country living for the EKY People.

Related to the development of Degarra historic township is the provision of infrastructure. Wujal Wujal Aboriginal Shire Council has applied for funding in a consortium arrangement with Douglas Shire Council, Jabalbina Yalanji Aboriginal Corporation and Wet Tropics Management Authority under the Residential Activation Fund (RAF) Round 2 to undertake the infrastructure planning and design for Degarra historic township.

1. Parties

This Memorandum of Understanding (MoU) is made between:

- **Wujal Wujal Aboriginal Shire Council**
  and
- **Douglas Shire Council.**

Collectively referred to as "the Parties".

2. Purpose

The purpose of this MoU is to record the intent of the parties and establish the governance arrangements for the cooperative preparation of a proposed amendment to the Douglas Shire Planning Scheme in relation to Degarra historic township, including:

a. project coordination and responsibilities;

b. information sharing and decision-making processes;

c. consideration of infrastructure servicing requirements; and

d. a framework for future detailed agreements, where required.

3. Guiding Principles

The Parties agree to:

a. work collaboratively and in good faith;

b. communicate openly and in a timely manner;

c. use reasonable endeavours to progress the project efficiently; and

d. recognise the statutory responsibilities of each Council.

4. Roles and Responsibilities

4.1 Wujal Wujal Aboriginal Shire Council

Subject to available resources and Council decisions, Wujal Wujal Aboriginal Shire Council will:

a. coordinate and fund the preparation of the proposed planning scheme amendment, unless otherwise agreed;
b. prepare or procure relevant studies, reports and draft amendment documentation;
c. coordinate project consultants and technical inputs;
d. undertake stakeholder engagement;
e. liaise with State agencies on behalf of Douglas Shire where required; and
f. subject to funding prepare infrastructure planning and design proposals for consideration by the Parties.

4.2 Douglas Shire Council

Subject to available resources and Council decisions, Douglas Shire Council will:

a. provide relevant planning scheme source files, mapping and available background information;
b. review draft material within reasonable timeframes;
c. undertake all statutory functions required as the responsible local government for the planning scheme amendment process;
d. consider reports and recommendations through formal Council decision-making processes; and
e. liaise with State agencies if needed.

5.3 Statutory Authority

Nothing in this MoU transfers, limits or fetters the statutory powers, functions or discretion of either Party. Douglas Shire Council remains responsible for decisions relating to any amendment to the Douglas Shire Planning Scheme.

5. Working Group

A working group is to be established as set out below.

a. The parties agree to establish a joint Working Group.
b. The purpose of the Working Group is to provide a forum for coordination, issue resolution, project monitoring and information sharing.
c. The Working Group will be made up of officers from each Council and/or their representatives.
d. The Working Group will meet at project milestones or as required.
e. The Working Group may make recommendations to the parties but has no delegated decision-making authority.

6. Infrastructure Provision

Wujal Wujal Aboriginal Shire Council and Douglas Shire Council agree in principle that:

a. Subject to appropriate funding Wujal Wujal Aboriginal Shire Council agrees to provide the necessary infrastructure to support the development of Degarra historic township.
b. Douglas Shire Council will support the provision of infrastructure in Degarra historic township by Wujal Wujal Aboriginal Shire Council.
c. Any detailed arrangements relating to funding, design, delivery, ownership, operation or maintenance of infrastructure will be the subject of a separate agreement/s.

7. Costs

Unless otherwise agreed in writing, each Party will bear its own internal costs associated with this MoU. Wujal Wujal Aboriginal Shire Council will bear the direct costs of preparing the proposed planning scheme amendment and associated studies unless otherwise agreed.

8. Confidentiality and information sharing

The Parties may share information as reasonably required for the purposes of this MoU, subject to applicable laws relating to confidentiality, privacy, right to information and record keeping.

9. Risk

The project risks will be managed as follows:

a. Wujal Wujal Aboriginal Shire Council will be responsible for the preparation of the planning scheme amendment and associated project costs.

b. The progression of the planning scheme amendment through the statutory process will be determined by Douglas Shire Council.

c. This MoU may be amended only by mutual written agreement by both parties.

10. Non-Binding Nature

This MoU reflects the intent of the Parties and does not create legally binding obligations, except where expressly stated.

11. Term

This MoU remains in effect from the date of signing by both parties, and continues until the earlier of:

a. Written agreement of the parties;

b. Termination of either party on 30 days notice; or

c. Until the final adoption of the Planning Scheme amendment for Degarra historic township by Douglas Shire.

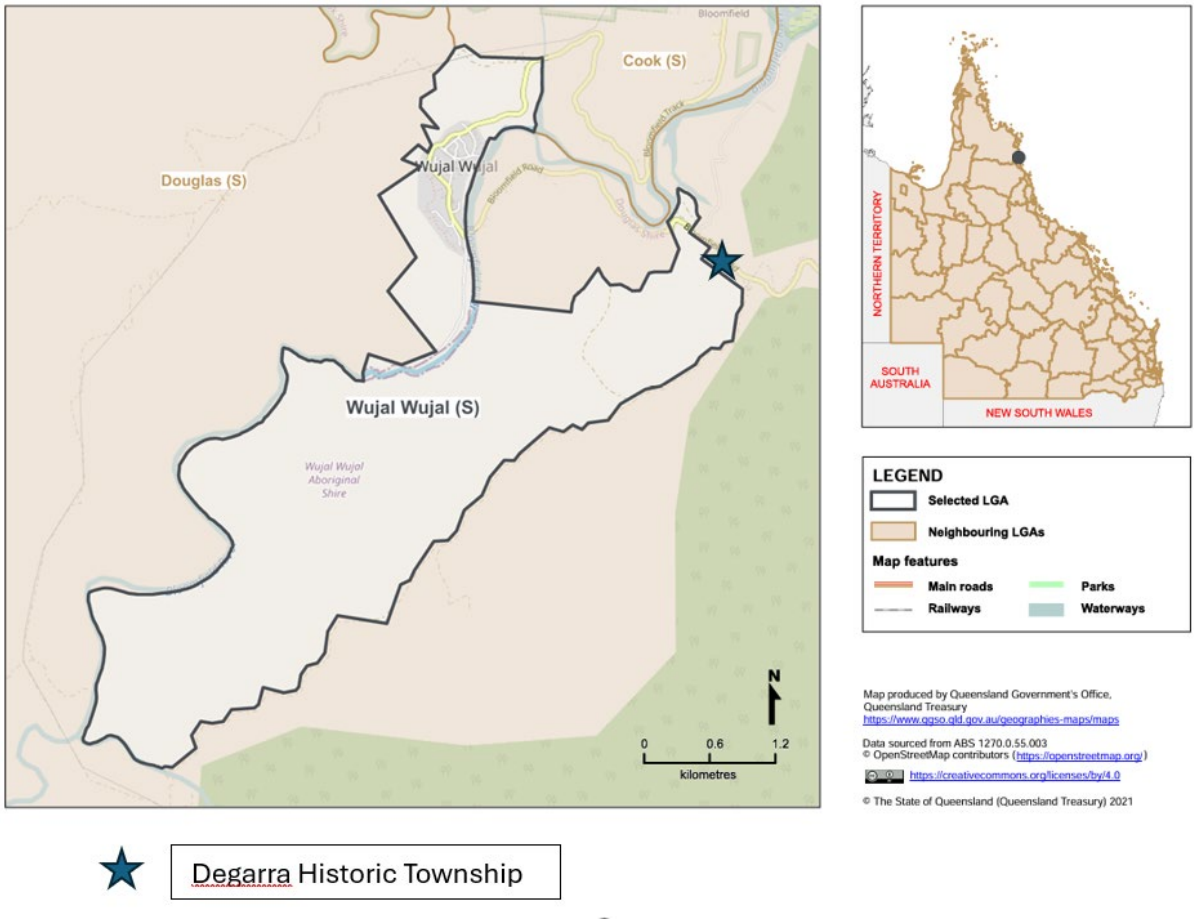
12. Signatures

Parties accept to be bound by the terms of this MOU by signing below.

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL	**DOUGLAS SHIRE COUNCIL**
Signature of CEO	Signature of CEO
Peter O'May	**Scott Osman**
Name of CEO	Name of CEO
Date	Date

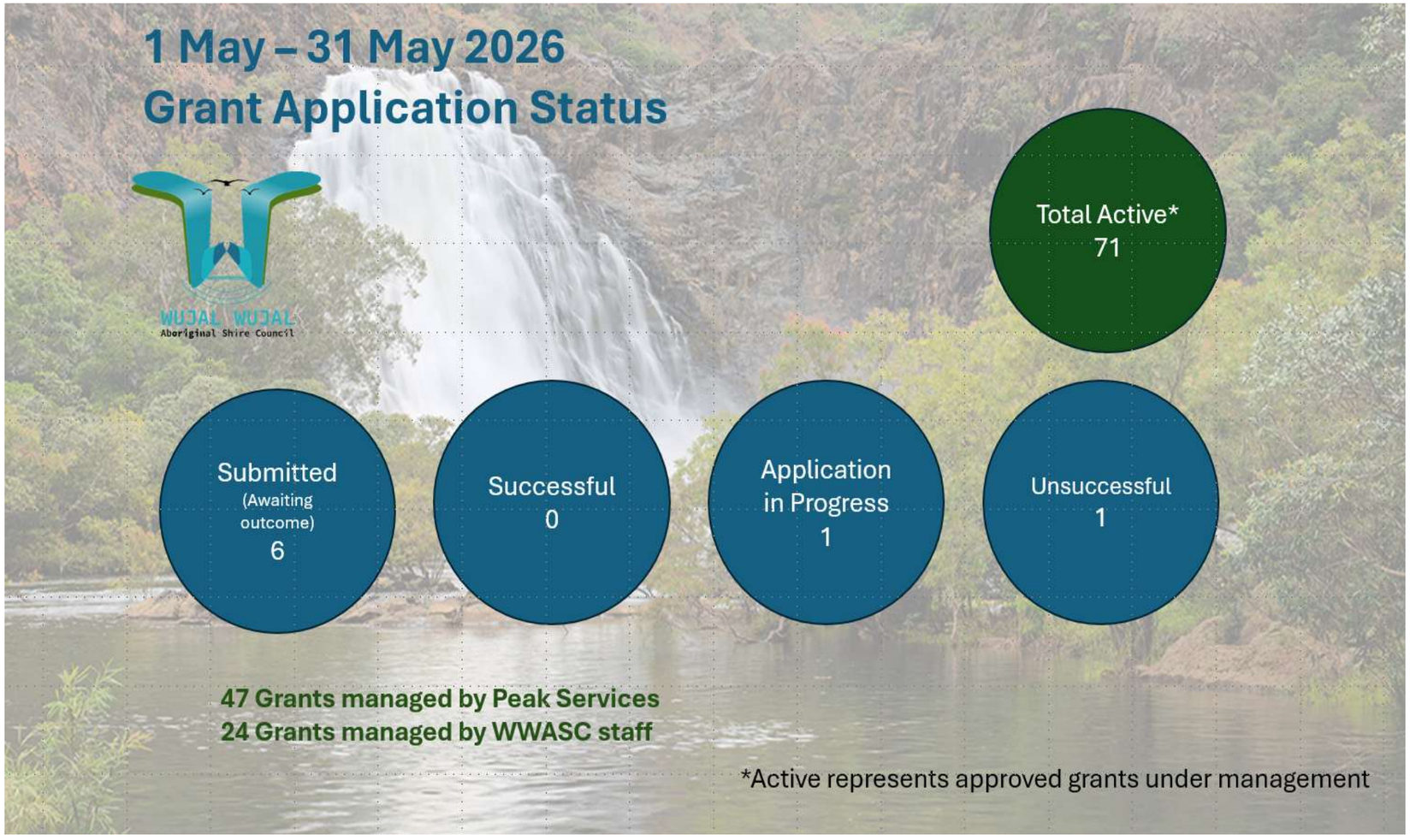
APPENDIX 1

Map 1 – Location of Wujal Wujal and Degarra historic township



Appendix | 10

Grants Report
May 2026


1 May – 31 May 2026
Grant Application Status
WUJAL WUJAL
Aboriginal Shire Council
Total Active*
71
Submitted
(Awaiting
outcome)
6
Successful
0
Application
in Progress
1
Unsuccessful
1
47 Grants managed by Peak Services
24 Grants managed by WWASC staff
*Active represents approved grants under management

Active Grants in Project Delivery
Wujal Wujal Aboriginal Shire Council

	Funding Program	Funding Body	Grant Type	Project Name	Project Summary	Project Manager	Department	Approved Funding (GST Excl.)	Co-contribution (cash)	Total Project Cost (GST Excl.)	Reporting Responsibility
1	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.004 Recreation Hall**	Concrete drain and driveway pending. Project on track.	Dan	Works and Building	$750,000.00	$0.00	$750,000.00	Peak Services
2	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.005 Splash Park**	Not commenced. Waiting to tie in with QRA drainage works.	Dan	Works and Building	$175,000.00	$0.00	$175,000.00	Peak Services
3	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.002 Bicycle Pump Track Park**	Old track being removed. On hold due to community consultation.	Dan	Works and Building	$710,000.00	$0.00	$710,000.00	Peak Services
4	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.006 Sports Ground Ablutions Block and Playing Field**	Irrigiation and flooding refurbishment pending. Currently some civil work to open drains for silt removal.	Dan	Works and Building	$1,463,000.00	$0.00	$1,463,000.00	Peak Services
5	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.001 Art and Cultural Centre Building**	Detailed design underway with Black & More.	Dan	Works and Building	$8,520,000.00	$0.00	$8,520,000.00	Peak Services
6	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.003 Community Garden and Shed**	Council seeking to discuss option of withdrawing this project and reallocating $350,000 towards Art and Cultural Centre Building.	Dan	Works and Building	$350,000.00	$0.00	$350,000.00	Peak Services
7	Cat C - Targeted Assistance Package	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0071.2324P.CRC.007 Waterfall Boardwalk**	Community and stakeholder now ready to proceed and progressing detailed design ($77,300 exc GST). Part of Targeted ILUA package and being fast	Dan	Works and Building	$1,300,000.00	$0.00	$1,300,000.00	Peak Services
8	Local Recovery and Resilience Grants	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0025.2324P.RRG.004 BBQ - Knowledge Tree Area**	No further progress. Council to procure suitable contractor for Final design.	Dan	Works and Building	$50,000.00	$0.00	$50,000.00	Peak Services
9	Local Recovery and Resilience Grants	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0025.2324P.RRG.005 Knowledge Tree Gathering Place**	Council issuing RFQ for concrete contractors and landscapers.	Dan	Works and Building	$250,000.00	$0.00	$250,000.00	Peak Services

10	Local Recovery and Resilience Grants	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0025.2324P.RRG.007 Temporary Recovery Project Officer**	Funding being utilised to engage Peak for Recovery project coordination.	CEO	CEO	$175,000.00	$0.00	$175,000.00	Peak Services
11	Local Recovery and Resilience Grants	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0025.2324P.RRG.009 Temporary Disaster Recovery Communications Officer**	Project withdrawn.	CEO	CEO	$175,000.00	$0.00	$175,000.00	Peak Services
12	Recovery Project Manager	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0063.2324P.RPM - Recovery Project Manager**	Funding being utilised to engage Peak for Recovery project coordination.	CEO	CEO	$121,451.48	$0.00	$121,451.48	Peak Services
13	ATSI TIDS -Rural and Remote Transport Group (RRTG) 2025-26	Department of Transport and Main Roads (TMR)	Department of Transport and Main Roads (TMR)	**Installation of 2 Slow Down signs**	Installation of 2 existing 'Slow Down' signs at north and south approach.	Dan	Works and Building	$45,016.00	$0.00	$45,016.00	Peak Services
14	Local Recovery and Resilience Grants	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0031.2324P.RRG.001 Disaster Finance and Projects Admin Officer**	With the extensive REPA and disaster recovery works underway, the recruitment of a Disaster Finance and Projects Officer is required to ensure sole focus on disaster related projects, coordination and financials.	CEO	CEO	$85,000.00	$0.00	$85,000.00	Peak Services
15	Building Bush Tourism Fund	Department of Environment, Tourism, Science and Innovation's	Capital	**BBT260 - Wujal Wujal Cultural and Heritage Walking Trail**	Footpaths complete. Final invoices being checked. Croc signs in progress.	Dan	Works and Building	$200,000.00	$0.00	$200,000.00	Peak Services
30	Local Recovery and Resilience Grants (LRRG) - RRG (Recovery and Resilience Grant)	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0072.2324P.RRG - Boat Ramp Wash Down Bay**	Completed - boat ramp wash down area be moved further back from the river for safety reasons.	Dan	Works and Building	$6,350.00	$0.00	$5,350.00	Peak Services
31	Reef Guardian Councils Program - Activating Local Councils Reef Action Plans	Department of Climate Change, Energy, the Environment and Water	Capital	**ALCRAP000003 Cultural Cemetery upgrade to reduce road run-off and sediment damage.**	Costs are escalating due to transport costs. Considering staged approach for concrete.	Dan	Works and Building	$920,000.00	$0.00	$920,000.00	Peak Services
32	Works for Queensland (W4Q) 21-24	Department of Housing, Local Government and Planning (DHLGP)	Capital	**CCTV Systems**	Project completed and unspent money reallocated to Footpaths.	Dan	Works and Building	$60,775.00	$0.00	$60,775.00	Peak Services
33	Works for Queensland (W4Q) 21-24	Department of Housing, Local Government and Planning (DHLGP)	Capital	**Footpaths**	Focus currently on Hartwig Street footpath.	Dan	Works and Building	$1,029,335.00	$0.00	$1,029,335.00	Peak Services

34	Works for Queensland (W4Q) 24-27	Department of Housing, Local Government and Planning (DHLGP)	Capital	**Construction of Council Administration and Business Development Hub**	Stage 2 - Construction of Council Administration and Business Development Hub. Concept designs and cost estimated being revised by funding representatives.	Dan	Works and Building	$1,304,000.00	$0.00	$1,304,000.00	Peak Services
35	Works for Queensland (W4Q) 24-27	Department of Housing, Local Government and Planning (DHLGP)	Capital	**Pre and Concept Planning and Design - Council Administration and Business Development Hub**	Pre and Concept Planning and Design - Council Administration and Business Development Hub	Dan	Works and Building	$326,000.00	$0.00	$326,000.00	Peak Services
36	Roads to Recovery (R2R) 24-29	Department of Infrastructure, Transport, Regional Development, Communications &	Capital	**Project 1 $28,063 – Construction of Footpath to new Primary Health Care Centre (including potholes) - TBC**	Project 1 - Construction of Footpath to new Primary Health Care Centre (including pothole) - TBC Project 2 - Speed Humps	Dan	Works and Building	$87,614.00	$0.00	$87,614.00	Peak Services
37	Play our Way Program - Stream 1 Facilities	Department of Health and Aged Care	Capital	**Construction of a Female Gym and Multi-purpose Facilities**	Planning on track with Black and More enagged for design. Current RFT closes 28 May with 2 local interested contractors to construct.	Dan	Works and Building	$1,995,961.00	$0.00	$1,995,961.00	Peak Services
38	SES Support Grant 2024-25	Queensland Fire and Emergency Services Department	Capital	**Replacement SES Demountable Office**	Targeting a 1 June start date.	Dan	Works and Building	$204,477.19	$0.00	$204,477.19	Peak Services
39	Regional Arts Fund - Projects Grant	Department of Infrastructure, Transport, Regional Development, Communications & the Art	Operational	**Mural and Signs**	To engage a professional artist to collaborate with local artits to design and paint a mural on the amenities block opposite the community hall. Design and purchase 3 x signs for Cultural Correction Centre, Mayors Office, Centrelink Office buildings	Kesa	Community	$30,000.00	$0.00	$30,000.00	Peak Services
40	Local Conservation and Clean-Up Program	Department of Environment, Tourism, Science and Innovation's	Operational	**LCC2311 - Bloomfield Riverbank Restoration Initiative – Native Plants CTS 08379 25**	Planting of native plants along the Bloomfield riverbank. Area along riverbank currently being cleared now with dry weather and also weed control to kill invasive Sedge. Charlie about to order 200 mature native trees from a nursery in Mareeba to reduce freight costs, and 40 bales of hay from Council's cattle station to minimise water evaporation around plants when irrigated.	Dan	Works and Building	$33,581.00	$0.00	$33,581.00	Peak Services
41	Get Ready Queensland 25-26	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0025.2324P.001 Community Disaster Preparedness Event (Christmas in July/NAIDOC 2025)**	A community disaster preparedness initiative will be integrated with the Wujal Wujal community Christmas event on 6 December 2025.	Kesa	Community	$4,880.00	$0.00	$4,880.00	Peak Services

42	Cat D - Local Recovery and Resilience Grants (LRRG) (QRA)	Queensland Reconstruction Authority (QRA)	Operational	**WWASC.0025.2324P.RRG.002 Domestic Animal Care Package**	Completed - Costs associated with caring for and feeding domestic pets left behind following the evacuation of Wujal.	Dan	Works and Building	$20,000.00	$0.00	$20,000.00	Peak Services
43	Cat D - Local Recovery and Resilience Grants (LRRG) (QRA)	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0025.2324P.RRG.003 Generators**	Generators - various	Dan	Works and Building	$120,000.00	$0.00	$120,000.00	Peak Services
44	Growing Workforce Participation Fund	Department of Employment, Small Business and Training	Operational	**Workforce Development Program**	Program will address the skills shortages through key Council staff engaging with and arranging appropriate training and professional development programs to support the target cohorts. 13/11/2024 - executed agreement and first payment received $140,000. HR manager vacated and project not managed.	CEO	Corporate and Commercial	$200,000.00	$0.00	$200,000.00	Peak Services
45	ATSI Public Health 2023-2024	ATSI	Operational	**Environmental Health Services**	Environmental Health Services. 16/4/2026 - Department invoiced Council for a further $132,952.60 to be repaid. 28/1/2026 Department requested return of $45,444 under the '23-24 ATSI Environmental Health Program'. Amount of $49,988.40 (inc GST) to be returned to the Department within 28 days and $82,964.60 due 29/2/2026.	Dan	Works and Building	$1,250,606.00		$1,250,606.00	Peak Services
46	ATSI Public Health 2025-2026	Queensland Health	Operational	**ATSI Public Health 25-26**	To employ and train local community members to undertake the monitoring, regulation and surveillance of public and environmental health hazards, and to build sustainable environmental health programs as agreed within the approved work plan.	Dan	Works and Building	$206,096.00	$0.00	$206,096.00	Peak Services
47	Community Recovery Resilience Officer	Department of Families, Seniors, Disability Services and Child Safety	Operational	**Community Recovery Resilience Officer**	Employ 1 FTE CRRO until 31 March 2027.	CEO	Works and Building	$450,000.00		$450,000.00	Peak Services
48	Scheme Supply Fund - My Pathway 2	Department of Housing, Local Government and Planning (DHLGP)	Operational	**Planning Scheme Amendments - Housing Supply and Community Infrastructure Needs**	Stage 1 - Studies required to support planning scheme amendments. Not yet commenced - Up North Quote for Stage 1 - review of planning scheme, report for Council to consider amend planning scheme or replace.	CEO	CEO	$844,850.00	$0.00	$844,850.00	Up North Group
49	Commonwealth Home Support Program (CHSP)	Department of Health and Aged Care	Operational	**4-7T4B6GW Commonwealth Home Support Program (CHSP)**	Commonwealth Home Support Program - Variation approved to rollover funds to 24-25 - $2,845.11.	Gina	Community	$17,772.50	-	$17,772.50	Gina

50	Support At Home and new Aged Care Act Transition Support 2024-2025	Department of Health and Aged Care	Operational	**Wujal Wujal Aged Care Service - Support At Home and new Aged Care Act - Transition Support 2024-2025**	Grant funding will be used to upgrade IT systems and provide staff training to support transition to the new arrangements under the Support at Home Program, the CHSP, and the New Aged Care Act from 1 July 2025 for Wujal Wujal Aged Care Services.	Gina	Community	$10,000.00	$0.00	$10,000.00	Gina
51	Support At Home - Thin Markets (rural, remote and specialised) 2025-2026	Department of Health, Disability and Aging	Operational	**Support at Home Services**	Continue to deliver medium to high care Support at Home Services	Gina	Community	$82,172.00	$0.00	$82,172.00	Gina
52	Queensland Community Support Scheme (QCSS)	Department of Treaty, Aboriginal & Torres Strait Islander Partnerships, Communities and the Arts	Operational	**Community Care Support**	Community Care Support Funding - Gina to confirm if this has been acquitted?	Gina	Community	$363,660.00	$0.00	$363,660.00	Gina
53	Indigenous Employment Initiative (IEI) Program 2024-26	Department of Health and Aged Care	Operational	**IEI Program Activity 4-ENHCUQN 24-26**	The purpose of the Indigenous Employment Initiative (IEI) grant opportunity is to create employment opportunities for Aboriginal and Torres	Gina	Community	$249,689.76	$0.00	$249,689.76	Gina
54	Indigenous Visual Arts Industry Support Program	Department of Infrastructure, Transport, Regional Development,	Operational	**IVAIS01001 - Wujal Wujal Aboriginal Shire Council Indigenous Visual Arts Industry Support**	Funding at risk. Reporting overdue. To support Wujal Wujal Aboriginal Shire Council to provide visual arts services to artists based in the Wujal Wujal	Kesa	Community	$600,000.00	$0.00	$600,000.00	Kesa
55	Indigenous Visual Arts Industry Support Program	Department of Infrastructure, Transport, Regional Development,	Operational	**IVAIS01041 - Wujal Wujal Aboriginal Shire Council Indigenous Visual Arts Industry Support**	Funding at risk. To support Wujal Wujal Aboriginal Shire Council to provide visual arts services to artists based in the Wujal Wujal community and	Kesa	Community	$100,000.00	$0.00	$100,000.00	Kesa
56	Backing Indigenous Art (BIA) Indigenous Art Centre (IAC) Multi-year Funding	Department of Treaty, Aboriginal & Torres Strait Islander Partnerships	Operational	**Activities outlined in Strategic Plan**	Funding has been approved to undertake activities as outlines in Council's Strategic Plan. Reporting is not being completed.	Kesa	Community	$180,000.00	$0.00	$180,000.00	Kesa
57	Bike Riding Encouragement Program - Community Grants Innovation Funding	Department of Transport and Main Roads (TMR)	Capital	**Application ref PJ-0000209 Wujal Wujal Community Bike Riding Encouragement**	The funding will be used to purchase bikes and essential accessories for adults and children, and bike maintenance training programs.	Kesa	Community	$24,832.34	$0.00	$24,832.34	Kesa
58	Growing Indigenous Knowledge Centre Project	State Library Queensland (SLQ)	Capital	**IKC Resources and Equipment**	24- 25 Software, trainers, staffing costs, ink, interactive screen, laptop kit, tablet kit, audio kit, video camera kit, lighting kit, printing kit	Kesa	Community	$160,000.00	$0.00	$160,000.00	Kesa
59	Deadly Active Sport and Recreation Program	Department of Tourism, Innovation and Sport	Operational	**Deadly Active Sport and Recreation Program**	3 year sport and rec program	Kesa	Community	$244,944.00	-	$244,944.00	Kesa

60	Local Thriving Communities - Service Enhancement	Department of Women, Aboriginal & Torres Strait Islander People, and	Operational	**Rodeo**	Enhance service delivery and support strategies aimed at improving community safety and wellbeing particularly those related to alcohol	Kesa	Community	$89,729.00	$0.00	$89,729.00	Kesa
61	Local Thriving Communities - Community Safety Planning	Department of Women, Aboriginal & Torres Strait Islander People, and	Operational	**Rodeo**	Promotion of community safety through development, implementation and monitoring of Community Safety Plan that aims to address the supply,	Kesa	Community	$18,419.00	$0.00	$18,419.00	Kesa
62	Wages Subsidy	State Library Queensland (SLQ)	Operational	**Annual Subsidy - IKC Wages 2024-2026**	To support IKC Coordinator wages- $20k per annum (Council matches $17,000 in wage support.)	Kesa	Community	$40,000.00	$34,000.00	$74,000.00	Kesa
63	First 5 Forever	State Library Queensland (SLQ)	Operational	**Annual Subsidy - IKC F5F 24-26**	Any items to support First 5 Forever programming/messaging to parents/carers of 0–5-year-olds including: - Furnishings - Toys - Marketing - Canva subscription to create programming resources - Program resources	Kesa	Community	$12,000.00	$0.00	$12,000.00	Kesa
64	Service Development Subsidy	State Library Queensland (SLQ)	Capital	**Annual Subsidy - IKC Community 24-26**	This can be used to support community engagement with the IKC. Some examples: - Furniture - Programming supplies (arts and crafts etc) - Stationery - Local history items printed/scanned/made into booklets	Kesa	Community	tba?		$0.00	Kesa
65	Play our Way Program - Stream 2 Participation and Equipment	Department of Health and Aged Care	Operational	**Women and Girls' Sport and Recreation Program and Equipment**	This project will see the engagement of a Sport and Recreation Co-ordinator to develop, plan and deliver a sustainable program of activities at the newly female-multi-purpose facilities in the remote regional community of Wujal Wujal. Various equipment will be purchased (refer to attached Activity Work Plan) for a new female-only fitness facility.	Kesa	Community	$460,073.00	$0.00	$460,073.00	Kesa

66	Indigenous Broadcasting Program - Culture and Capability Program	National Indigenous Australians Agency	Operational	**IBMP – 2023-2028 – NQR – Wujal Wujal Aboriginal Council - Provision of Indigenous Radio Services 2025-2028**	WWASC (the Provider) must meet the operational, training and employment costs of delivering an Indigenous Radio service (IRS), Wujal Wujal 107.7 FM Black Star from Wujal Wujal. 8/12/2025 - WWVP and WHS Statement of Compliance due 31 October 2025 and submitted 2 Dec. 28/11/2025 - copy of new GA 2023-2028 dated 19/6/2025 received for additional $213,068.91 for 31 July 2025 to 31 July 2027 on top of the initial $274,688.	Kesa	Community	$487,756.96		$487,756.96	Kesa
67	Development and Operations Round 25-26	Community Broadcasting Foundation	Capital	**Cyclone Jasper Recovery: Community Radio Infrastructure Replacement**	Purchase of essential equipment to get the Wujal Wujal Radio Station up and running following the loss of all equipment during TC Jasper.	Kesa Strieby, Community Services Manager	Community	$74,701.00	$10,000.00	$84,701.00	Kesa
68	Country Roads Connect Program	Department of Transport and Main Roads (TMR)	Capital	**China Camp Road – Seal 180m**	Upgrading the existing gravel road and intersection, which will finish at the existing concrete pavement. The project also includes the installation of 2 stormwater pipe crossings.	Dan	Works and Building	$298,566.68	$0.00	$298,566.68	Nick Lennon, ERSCON
69	Betterment Fund - Tropical Cyclone Jasper	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0066.2324P.REC Kotzur St Stormwater Drain Improvements**	Kotzur St Stormwater Drain Improvements	Dan	Works and Building	$4,434,955.21	$0.00	$4,434,955.21	Nick Lennon, ERSCON
70	Betterment Fund - Tropical Cyclone Jasper	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0068.2324P.REC Sewer Treatment Plant Road Upgrade to Rigid Pavement**	Sewer Treatment Plant Road Upgrade to Rigid Pavement	Dan	Works and Building	$971,826.69	$0.00	$971,826.69	Nick Lennon, ERSCON
71	Betterment Fund - Tropical Cyclone Jasper	Queensland Reconstruction Authority (QRA)	Capital	**WWASC.0067.2324P.REC Bloomfield Falls Road Upgrade to Rigid Pavement and Raise Intake Structure**	Bloomfield Falls Road Upgrade to Rigid Pavement and Raise Intake Structure	Dan	Works and Building	$2,996,007.51	$0.00	$2,996,007.51	Nick Lennon, ERSCON

Funding Applications Submitted Awaiting Outcome
Wujal Wujal Aboriginal Shire Council

	Funding Program	Funding Body	Grant Type	Project Name	Project Summary	Project Manager	Department	Grant Application Status	Funding Outcome Due Date	Funding Amount Applied For (GST Excl.)	Co-contribution (cash)	Total Project Cost (GST Excl.)
1	Flexible Funding Grant - Person-Centred Emergency Preparedness and Planning (P-	Department of Families, Seniors, Disability Services and Child Safet	Operational	**Disaster Management Coordinator and Communications Officer**	Funding to engage a Disaster Management Coordinator and Communications Officer	CEO	Works and Building	Submitted	Dec-25	$361,932.00	$0.00	$361,932.00
2	Resource Recovery Boost Fund - Stream 1	Department of the Environment, Tourism, Science and Innovation (DETSI)	Capital	**Waste Transfer Station**	deliver Wujal Wujals first purpose built waste transfer station	Dan Hall, Operations Manager, Works and Building Services	Works and Building	Submitted	Mar-26	$1,459,328.00	$19,340	$1,771,690.00
3	NIAA NAIDOC Local Grants 2026	National Indigenous Australians Agency	Community	**Wujal Wujal NAIDOC 2026 "Yulmbarril Bubungu" (come to our land)**	The main event will be held on 8 July and feature cultural music and traditional dancing (corroboree) as a powerful expression of ancestral storytelling and sharing with the younger generation	Kesa	Community	Submitted	30/04/2026	$25,000	0	$25,000
4	Closing the Gap Priorities Fund	Department of Women, Aboriginal and torres Strait Islander Partnerships and	Capital	**Wetland Based Effluent Treatment and Disposal System**		Dan Hall, Operations Manager, Works and Building	Works and Building	Submitted		$4,005,500.00	$68,500.00	$4,074,000.00
5	Disaster Recovery Funding Arrangements (DRFA)	DETSI Environmental Disaster Recovery Unit	Operational	**Eradication of Guinea Grass**		Dan Hall, Operations Manager, Works and Building	Works and Building	Submitted		tba		?
6	Remote Community Connector program	NDIS	Operational	**Deliver Remote Community Connector (RCC) Services**	Deliver Remote Community Connector (RCC) Services through a locally embedded, community-led service model across the Wujal Wujal–Bloomfield corridor, including the communities of Wujal Wujal, Bloomfield, Degarra, Ayton and China Camp (Buru).	Gina	Community	Submitted		tba		?

Successful Funding Applications
Wujal Wujal Aboriginal Shire Council

Funding Program	Funding Body	Grant Type	Project Name	Project Summary	Project Manager	Department	Grant Application Status	Funding Amount Applied For (GST Excl.)	Co-contribution (cash)	Total Project Cost (GST Excl.)	Successful Funding Amount

Funding Applications In-progress
Wujal Wujal Aboriginal Shire Council

	Funding Program	Funding Body	Grant Type	Project Name	Project Summary	Project Manager	Department	Submission Due Date
1	Local Government Grants and Subsidies Program 2024-28	Department of Housing, Local Government and Planning (DHLGP)	Capital	**Construction of Multipurpose Place of Refuge**	Detailed design and construction of Multipurpose Place of Refuge. Department offered $250,000 for planning review and design - currently being worked through with Mark Askins.	Dan	Works and Building	28/08/2025

Unsuccessful Funding Applications
Wujal Wujal Aboriginal Shire Council

	Funding Progra	Funding Body	Grant Type	Project Name	Project Summary	Project Manag	Department	Amount Applie	Notes
1	Safer Local Roads and Infrastructure Program	Department of Infrastructure, Transport, Regional Development, Communications & the Art	Capital	**Design and construction of a roundabout at the Douglas/Kotzur Street intersection**		Dan Hall, Operations Manager, Works and Building Services	Works and Building	$475,311.00	2/4/2026 - highly competitive round. Reapply
2	Safer Local Roads and Infrastructure Program	Department of Infrastructure, Transport, Regional Development, Communications & the Art	Capital	**Construction of 3 concrete speedhumps on Hartwig, Herleoin and Kotzur Streets**		Dan Hall, Operations Manager, Works and Building Services	Works and Building	$210,627.00	2/4/2026 - highly competitive round. Reapply
3	Safer Local Roads and Infrastructure Program	Department of Infrastructure, Transport, Regional Development, Communications & the Art	Capital	**Construction of a bus pulloyut area on Kotzur Street**		Dan Hall, Operations Manager, Works and Building Services	Works and Building	194,751.00	2/4/2026 - highly competitive round. Reapply
4	Backing Indigenous Art (BIA) Strategic Development Fund (SDF)	Department of Treaty, Aboriginal & Torres Strait Islander Partnerships, Communities	State Operational	**Succession Planning and First Nations Leadership Development**	Succession Planning and First Nations Leadership Development.	Kesa	Community	$60,000.00	30/10/2025 - Confirmed by Department Director that this $60,000 funding was rescinded and will no longer progress for 2026.
5	Regional Precincts and Partnership Program - Partnership Development -	Department of Infrastructure, Transport, Regional Development, Communications	Operational	**Wujal Wujal Cultural and Economic Growth Precinct - PLANNING AND DESIGN**	Now targeting a 1 June start date that aligns with the end of consultation period to simplify planning and to provide natural lead in from emergency works. Planning project for the development of: 1. Admin and Business Development Hub	Dan Hall, Operations Manager, Works and Building Services	Works and Building	$4,168,580.00	20/5/2026 - Unsuccessful

Appendix |11

Funded Projects Report
May 2026

WWASC Capital & Funded Projects Status Report

May 2026 Period

PROJECT	PROJECT COMPLETION DATE as per Agreement	TOTAL PROJECT COST/FUNDING	EXPENDITURE TO DATE (Grant)	COMMITTED	
Administration Building & Business Hub	30 June 2027 + pending	$326,000.00	$214,882.20	$48,850.00	A Request for Quotation for the Detailed Design phase is being finalised for release. This project is subject to a targeted ILUA together with the Arts Centre and Female Gym. It is hoped this project will be able to commence construction in September 2026.
	30-Jun-27	$1,304,000.00	$0.00	$0.00	
	pending	pending - $7,489,800.00	$0.00	$0.00	
Place of Refuge	pending	pending	$0.00	$0.00	The Concept Re-design RFQ has been finalised and Consultants procured. Intial advice has been provided by the Quantity Surveyor on floor area supported by the proposed funding under LGGSP. Intial concept re-design is underway and expected to be ready for review early next week.
Mango / Knowledge Tree Meeting Place Discrete Communities Planning Funding Landscape Design *(Concept and Detailed)*	Complete	$73,315.00	$66,126.25	$19,070.00	Project Complete
CCTV (P1) Works for Queensland (W4Q) 21-24	Complete	$48,000.00	$48,000.00	$0.00	This project is complete and awaiting the completion of Part 2 (P2) for final reporting.
Wujal Wujal Footpath Network (P2) Works for Queensland (W4Q) 21-24	31-Jul-26	$1,042,000.00	$417,989.36	$76,384.94	This project is progressing with further footpath stages.
Slow Down Now Signage ATSI TIDS RTA RRTG 25-26	30-Jun-26	$45,016.00	$0.00	$0.00	Preparing for signage installation.
Sport Field Lighting Minor Infrastructure and Facilities Fund	Complete	$395,364.00	$379,351.99	$0.00	This project is complete.
Douglas St Footpath Building Bush Tourism (BBT)	Complete	$160,000.00	$29,080.45	$139,339.07	The Douglas St Footpath works are complete.
Interpretive Signs Building Bush Tourism (BBT)	15-Jun-26	$30,000.00	$1,612.50		Preparing for signage installation.
Project Coordination - Interpretive Signs & Douglas St Footpath Building Bush Tourism (BBT)	15-Jun-26	$10,000.00			
Cemetery Carpark Reef Guardian Councils Program	30-Sep-26	$920,000.00	$36,713.75	$3,810.00	This project will be ready to go to tender by early next week.
SES Demountable Office SES Support Grant 2024-25	30-Jun-26	$204,447.19	$5,404.85	$125,000.00	Works are progressing on this project.
Heorlein St Speed Hump & Clinic Footpath Roads to Recovery (R2R) 24-29	30-Jun-29	$87,614.00	$78,266.00	$0.00	This project is complete, the balance of funds are currently being held as a potential co-contribution for a larger project to undertake a town centre safety audit and masterplanning.
Female Gym Play our Way Program – Stream 1 Facilities - Design and Construction	30-Jun-27	$1,995,961.00	$163,313.53	$40,554.49	This project tender phase has ended, tender assessment underway. A public notification sign will go up on the land in the next week or so to advertise the commencement of the public notification phase for the Development Approval expansion of the gym.
Planning Scheme Review Scheme Supply Fund	30-Jun-27	$844,850.00	$39,921.00	$169,344.00	This project is underway.
Bloomfield Riverbank Planting Local Conservation and Clean-Up Program Planting of native plants along the Bloomfield	30-Nov-26	$33,581.00	$1,006.72	$0.00	Works are progressing on this project with supplies ordered and preparation underway for ordering plants.
Recovery Project Manager Funding	30-Jun-26	$121,451.81	$184,156.75	$0.00	This project covers the costs of the project officer and grant officer. Funds above the approved threshold will be journalled to Temporary Recovery Project Officer / Manager.
BBQ - Knowledge Tree Area WWASC.0025.2324P.RRG.004	30-Jun-26	$326,591.44	$11,920.00	$290,884.75	A Contractor has been procured and is mobilising. Ordered BBQs have arrived in preparation for installation.
Knowledge Tree Gathering Place WWASC.0025.2324P.RRG.005	30-Jun-26			$0.00	
Temporary Recovery Project Officer / Manager WWASC.0025.2324P.RRG.007	30-Jun-26	$220,000.00	$21,376.66	$6,208.12	This project is proposed to cover costs of the project officer and grant officer following the take up of the Recovery Project Manager Funding.
Arts and Cultural Centre Cat C Targeted Assistance - New Build	30-Jun-27	$13,931,000.00	$105,249.05	$362,308.95	This project is progressing through Detailed Design phase and Development Approval phase.
Sport & Rec Hall Recovery work Cat C Targeted Assistance			$512,509.79	$11,348.92	Extensive works have been undertaken on the Sport & Rec Hall. A concrete slab is proposed adjacent the roller doors to help keep the hall clean and reduce ingress of overland stormwater flows.
Pump Track (New build) Cat C Targeted Assistance			$15,875.00	$3,865.00	The pump track preliminary design has been complete. Further community consultation required to progress this project.
Splash Park Recovery Works Cat C Targeted Assistance			$0.00		A concrete apron is proposed around the splashpark fence line to reduce the ingress of overland flows and to create a mowing strip.
Sports Ground Ablution Block Cat C Targeted Assistance			$571,533.36	$119,745.18	Works have been completed on this project.
Sports Field Recovery surface Cat C Targeted Assistance			$0.00	$0.00	Works are being planned on this project.
Community Garden Cat C Targeted Assistance			$0.00	$0.00	There has been no advice from the Funder on the varition lodged to relocate this project to the Nursery site which has meant no works have been undertaken as yet.
Boardwalk Cat C Targeted Assistance			$0.00	$0.00	Further investigations have revealed the land on which this project is proposed is within the control of Council allowing this project to progress without variation. The original design Consultant has been approached to progress the design.
Admin Costs & Contingency Cat C Targeted Assistance			$44,650.00		The project helps Council cover the costs of delivering this project
Various Historical Funded Projects Reporting					LRCIP Phases 1 to 4 dating back to 2022 have not had reporting finalised. Currently works with the Auditors to finalise.

Appendix | 12

Funeral Policy
(Revised June 2026)

WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Funeral Financial Assistance Policy

Document Control

Document Type	Strategic Policy				
Reviewed | Adopted	2009	Resolution Ref	Unknown	File Reference	5195
Reviewed | Adopted	2015	Resolution Ref	Unknown	File Reference	10734
Reviewed | Adopted	18.3.2025	Resolution Ref	20250318-04	File Reference	36743
Reviewed | Adopted	June 2026	Resolution Ref		File Reference	
Next review due	2028				

1. Origin / Authority

Wujal Wujal Aboriginal Shire Council.

2. Purpose and Scope

Purpose: To assist families of community members who may need assistance with the financial burden associated with funerals within Wujal Wujal.

Scope: This policy applies to community members who were living in Wujal Wujal immediately before, or at the time of their death, and who will be buried in Wujal Wujal.

3. Policy Statements

3.1 Grant Funding Applications to cover the value of the assistance given

Council would seek funding from grants to cover the costs to Council of this Funeral Financial Assistance.

- The family applying for this financial assistance should contact the Community Services Manager to apply for the funding.
- Only one grant will be provided for each funeral.
- The Community Services Manager is the primary point of contact for any application for this funeral financial assistance and will maintain a checklist of funeral financial assistance provided.

3.2 Value of Funeral Financial Assistance - families

Subject to the conditions that this applies only to families of community members who were living in Wujal Wujal immediately before or at the time of their death and who will be buried in Wujal Wujal the following is available:

- Up to $200 for flowers may be provided, as directed by the mayor.
- Up to $1000 is available for the assistance of the funeral costs of any community member who was living in Wujal Wujal immediately before, or at the time of their death and who will be buried in Wujal Wujal.

3.3 Financial assistance is paid directly to the service provider, not to an individual or family

- Any financial assistance approved by the Community Services Manager will be paid directly to a service provider, it will not be paid directly to individuals. For example, funds for flowers will be paid directly to the florist, funds for funeral costs will be paid to the funeral parlour.

4. Application

- This policy applies only to those who meet the criteria outlined in sections 3.2.
- This Policy does not form part of any employee's contract of employment.

5. Associated Policies, Procedures and Forms

- Funeral Assistance funding application form
- Funeral Assistance Funding application procedure

6. Relevant Legislation

- Local Government Regulations 2012

7. Review

This policy will be reviewed when any of the following occur:

1. The related legislation or governing documents are amended or replaced; or
2. Other circumstances as determined by resolution of Council or the CEO; or
3. Two years from date of adoption.

This Policy will commence on adoption by Council.
It replaces all other policies (whether written or not).

Mr Peter O'May
Chief Executive Officer
Wujal Wujal Aboriginal Shire Council

Appendix |13

Finance Report
May 2026



Financial Report

For the month of 31 May 2026

Table of Content:

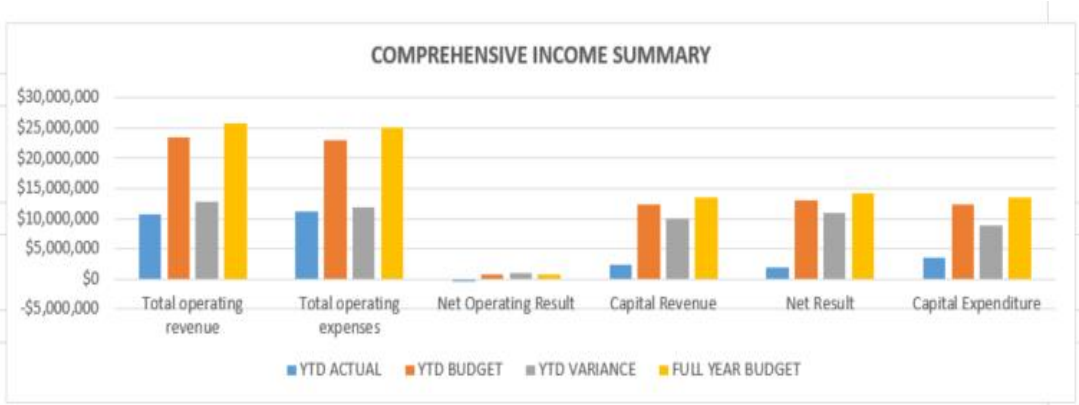
1. Cover
2. Table of content
3. Financial performance
   Chart of comprehensive income summary
4. Schedule of revenues
   Chart – Operating expense
5. Ratio input sheet
6. Statement of financial Position with chart
   Restricted and unrestricted funds position
7. Debtors and Creditors
   Schedule of operational grants
8. Schedule of capital grants
9. Financial statement information
   Statement of comprehensive income
10. Statement of financial position
11. Statement of cash flow

FINANCIAL PERFORMANCE REPORT FOR THE PERIOD ENDED 31 MAY 202

SUMMARY:

This report contains the financial performance report for the period ended 31 May 2026.

MAY FINANCIAL AT A GLANCE						
Comprehensive Income	**YTD ACTUAL**	**YTD BUDGET**	**YTD VARIANCE**	**FULL YEAR BUDGET**	**%**	We are currently **92% through the financial year** (month ending 31 May 2026).
Total operating revenue	$10,761,702	$23,549,118	$12,787,416	$25,689,947	**42%**	**Operating Revenue** of **$10.76M** has been received, representing 42% **of the full year budget** of $25.7M and 46% **of the YTD budget**. While revenue collection is tracking below the YTD budget pace, the shortfall is partly attributable to the timing of capital grants and recoverable works receipts.
Total operating expenses	$11,150,414	$22,907,945	$11,757,531	$24,990,485	**45%**	**Operating Expenses** of **$11.15M** have been incurred — **30% of the full year budget** — indicating expenditure is well-controlled and running behind the budgeted spend rate, which is contributing positively to the net result.
Net Operating Result	-$388,712	$641,174	$1,029,886	$699,462	**-56%**	***56%*** decrease on operating surplus due to operational expenses is more than the operational income by **4%**
Capital Revenue	$2,306,471	$12,289,880	$9,983,409	$13,407,142	**17%**	**Capital Revenue** of $2.3M has been received (17% of full year budget), and **Capital Expenditure** of $3.45M (26% of full year budget) reflects early-stage delivery of the capital works program, with the majority of project spending expected in the next financial year.
Net Result	$1,917,759	$12,931,054	$11,013,295	$14,106,604	**14%**	
Capital Expenditure	$3,449,099	$12,289,880	$8,840,781	$13,407,142	**26%**	The **QRA account** holds **$9.65M** in tied cash (invested with QTC), with **$8.46M** in income and **$3.17M** in expenditure to date — the balance represents funds received in advance for QRA reconstruction works.



The operating result is 56% bellow the full year budget, driven mainly by the variances in materials and services, operating grants , finance costs, net fees & charges, rental income sales revenue, & other recurrent income

Capital expediture is $3.45M resulting in a $8.8M timing variance to budget

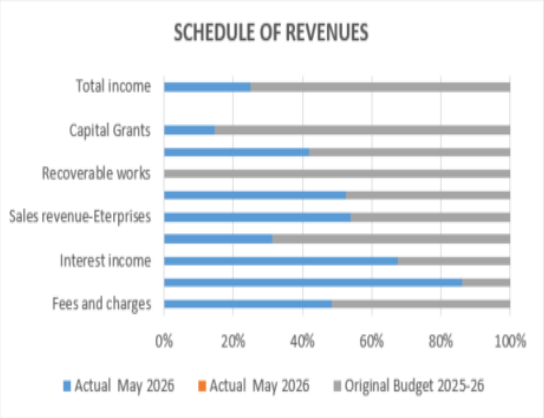
COMMENT:

Each month year to date financial statements are prepared in order to monitor actual performance against budget.

Attached are the financial statements for the period ended 31 May 2026. Actual amounts are compared against year todate Budget 2025-26

Schedule of Revenues

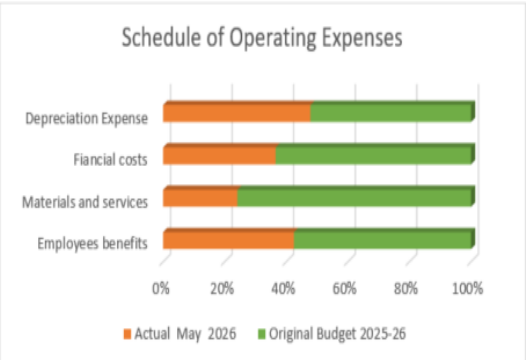
Income	Actual May 2026		Original Budget 2025-26
Fees and charges	1,069,654	93%	1,144,028
Rental income	990,085	626%	158,209
Interest income	550,266	208%	265,000
Sales revenue-Building construction	1,220,037	46%	2,678,253
Sales revenue-Eterprises	355,298	117%	304,583
Other recurrent income	644,932	110%	584,752
Recoverable works		0%	12,325,235
Grants, susidies, contribution	5,931,430	72%	8,229,887
Capital Grants	2,306,471	17%	13,407,142
Total income	**13,068,173**	**33%**	**39,097,089**



Operating expenses

Schedule of Operating Expenses

	Actual May 2026		Original Budget 2025-26
Employees benefits	3,297,001	74%	4,461,753
Materials and services	5,807,642	32%	18,247,690
Fiancial costs	76,440	58%	132,682
Depreciation Expense	1,969,331	92%	2,148,360
Total	**11,150,414**	**45%**	**24,990,485**



Operating expenditure is $11.15M favourable to budget, largely driven by the timing of materials and services expenditure.

30% of the full year budget- indicating expenditure is well controlled running behind the budgeted spend rate, which is contributing positively to the net result.

Ratio Input Sheet (Sustainability Ratio)

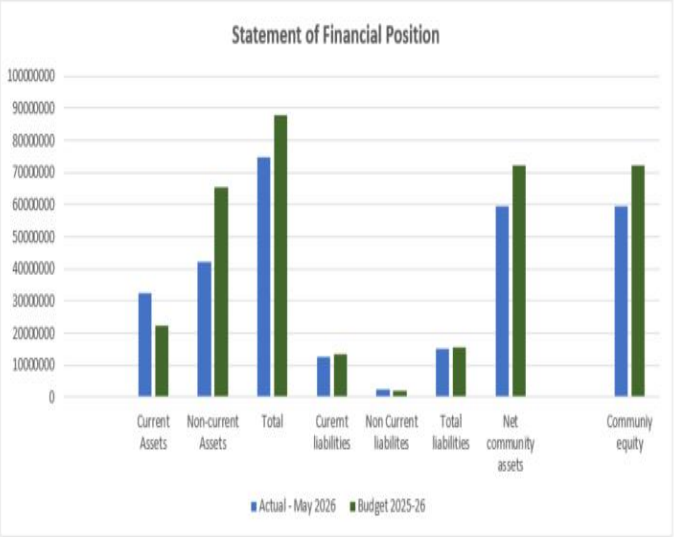
		Actual 30/04/2026	Budget 30/06/2026
Unrestricted Cash Expense Cover Ratio	Total Cash & Equivalents	21,184,328	21,377,674
	Add Current Investments		
	Add Working Capital Facility		
	Less Externally Restricted Cash	15,218,806	11,178,771
	Total	5,965,522	10,198,903
	Total Operating Expenditure	11,150,414	24,990,485
	Less Depreciation	1,969,331	2,148,361
	Less Amortisation	-	-
	Less Finance Costs	76,440	132,682
	Total	9,104,643	22,709,442
	Result	6	5
Operating Surplus Ratio	Operating Result	- 388,712	699,464
	Operating Revenue	10,761,702	25,689,949
	Result	-4%	3%
Operating Cash Ratio	Operating Result	- 388,712	699,464
	Add Depreciation	1,969,331	2,148,361
	Add Amortisation	-	-
	Add Finance Costs	76,440	132,682
	Total	1,657,059	2,980,506
	Total Operating Revenue	10,761,702	25,689,949
	Result	15%	12%
Asset Sustainability Ratio	Capital Expenditure on Replacement of Infrastructure Assets (Renewals)		
	Depreciation Expenditure on Infrastructure Assets	-	2,148,361
	Result	0%	0%
Asset Consumption Ratio	Written Down Replacement Cost of Depreciable Infrastructure Assets		
	Current Replacement Cost of Depreciable Infrastructure Assets		
	Result		

In accordance with S169 (6) of the Local Government Regulation 2012, the DLGWV financial sustainability ratios have been provided. The ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which must be met to ensure the prudent of financial risks.

As te information required for the leverage ratio and asset sustainability ratio is based on full year results, it is not feasible to report these ratios monthly. These ratios will be provided in the budget and annual financial statements as regulated.

Statement of Financial Position Summary

	Actual - May 2026	Budget 2025-26
Current Assets	$32,530,378	$22,123,360
Non-current Assets	$42,035,772	$65,592,413
Total	$74,566,150	$87,715,773
Curernt liabilities	$12,793,504	$13,274,634
Non Current liabilites	$2,339,148	$2,087,768
Total liabilities	$15,132,652	$15,362,402
Net community assets	$59,433,498	$72,353,371
Communiy equity	59,433,498	$72,353,371

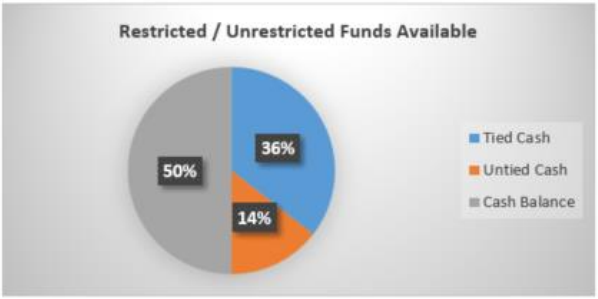


The graph has been developed to provide an indication of snapshot of a Council's financial position at a specific point in time, detailing its assets, liabilities, and equity. This allows the Councillors to quickly assess what the council owns, what it owes, and the net worth available to the community. By comparing assets to liabilities, stakeholders can evaluate the company's solvency and ability to meet obligations.

Current assets rose 47%, reflecting higher other financial assets (WIP) $10.41M.
Total liability reduced -1% ($230T), due to payment of loan and settlement of creditor's on-time.
Equity 82% of the full budget, supported by the retained earnings from a profitable year.
Overall, the balance sheet reflects a **healthy and sustainable financial position,** with sufficient liquidity, manageable debt levels, and a solid asset base to support continued growth.

Restricted & unrestricted funds position

Cash Type	Actual YTD	Full Year Budget
Tied Cash	15,218,806	11,178,771
Untied Cash	6,203,187	10,198,903
Cash Balance	21,421,993	21,377,674



Restricted cash (36%) represents cash and cash equivalents that are subject to a number of external restrictions that limit amounts available for discretionary or future use is $15.22M. It is comprised of unspent government grants & contributions set aside for specific capital works.

Unrestricted funds (14%) available to meet ongoing operation expenses is $6.20M
The Council achieved its restricted and unrestricted cash budget.
Queensland Sustainability Frameworks requires only 4 months.
The Council has 6.66 month available un-restricted cash for operating expenses.
The Council has budgeted to have 5 months of cash available at the end of financial year.

DEBTORS and CREDITORS

Account Receivable			$ 279,360.00
Current	30 Days	60 Days	90 Days
$99,940	$33,859	$35,627	$109,933

Council has recently communicated with all businesses and State Government agencies that owe Council. A significant work has been done to chase up money owed to Council.

Account Payable			$ 168,799.00
Current	30 Days	60 Days	90 Days
$168,799	$0	$0	$0

Council is currently operating within the general practice of accounts payable owed. All inoices owing prior to 31st May 2026 were paid.

Schedule of Operational Grants

For the Month Ending May 31, 2026

Year Elapsed 92%

			Received	Expenses	Budget 2025-26
1013-1200-0000	Revenue	SQW First Start Grant	-	19,614	60,000
1220-1200-0000	Revenue	Town Planning & Legal	-	45,413	670,000
2054-1200-0000	Revenue	FAGS Idenfied Road Grant	6,627	6,627	-
2055-1200-0000	Revenue	Financial Assistance Grant - FAGS	1,806,030	1,806,030	3,660,433
2060-1200-0000	Revenue	Finance - Grants – ICFP	1,527,015	1,527,015	1,482,136
3400-1200-0000	Revenue	Rodeo - Grant Income	5,500	-	25,000
3500-1200-0000	Revenue	DTSIP Thriving Communities - Grant	-	3,000	102,969
3700-1200-0000	Revenue	RRCR-Grant-Com. Recov. Res Officer	86,127	-	-
4023-1200-0000	Revenue	FAGS - Roads	-	-	17,756
4425-1000-0000	Revenue	Works Private Works Revenue	18,205	5,310	-
4870-1200-0000	Revenue	ATSI - Public Health Grant 71406	213,948	77,758	140,000
4871-1200-0000	Revenue	Sponsorship for Mental Health Preven	1,818		-
5100-1200-0000	Revenue	Grant - QKFS Kindy	378,478		120,000
5102-1200-0000	Revenue	Great Start to Kindy Funding Program	36,272		-
5103-1200-0000	Revenue	Kindy Uplift Funding	17,726	50,955	90,000
5106-1200-0000	Revenue	Kindergarten- Teacher Subsidy	-	34,212	43,000
5156-1000-0000	Revenue	First 5 Forever Grant 2021-22	3,000		-
5157-1000-0000	Revenue	Public Library Grant - IKC Staffing	20,000	1,996	-
5157-1200-0000	Revenue	Public Library Grant - IKC Staffing	-		100,000
5161-1000-0000	Revenue	Growing IKC 2024-2026	22,395	20,952	-
5166-1200-0000	Revenue	SLQ Service Devpt Subsidy 2022-	3,000		-
5170-1200-0000	Revenue	Living and Thriving Communities	-	99,885	136,413
5333-1200-0000	Revenue	Service Enhancement DATSIP Grant	196,397	125,690	146,673
5334-1200-0000	Revenue	Get Ready Queensland Grant	-	4,703	4,880
5346-1200-0000	Revenue	Scheme Supply Fund (SSF) grant	422,425	57,816	-
5365-1200-0000	Revenue	NAIDOC - Grant Received	2,273		25,000
5368-1200-0000	Revenue	LRRG Revenue	-	56,775	136,517
5369-1200-0000	Revenue	LRRG Disaster FA Proj Officer-Wages	-	184,157	130,000
5371-1200-0000	Revenue	QRA TC Jasper Recovery	21,683	- 41,193	12,325,235
5383-1200-0000	Revenue	Deadly Active Sport & Recreation Grt	61,295	80,371	89,528
5585-1200-0000	Revenue	Arts Qld Cns Ind Arts Fair	-	138	500
5617-1200-0000	Revenue	BIA IAC Operating Grant	-	305	60,000
5620-1200-0000	Revenue	Indigenous Visual Arts Ind Supp IVAI	-	43,895	200,000
5637-1200-0000	Revenue	IVAIS01001 Fund Revenue	140,000	21,518	-
5750-1200-0000	Revenue	Home Care Pkg HCP Subsidy	343,863	301,440	118,627
5752-1200-0000	Revenue	Commonwealth Home Packages CHSP	278,487	151,462	393,629
5756-1200-0000	Revenue	QCC Op State Younger Persons	12,754	29,197	75,641
5758-1200-0000	Revenue	IEI Program Activity 4-ENHCUQN	132,537		124,845
5825-1200-0000	Revenue	Indigenous Economic Develop Grant	60,179		
5880-1200-0000	Revenue	NJCP Radio Arts Culture 4-	1,491	9,331	76,341
5885-1200-0000	Revenue	CBF Specialist Radio Program Grant	139,267		-
		Total	5,958,793	4,724,372	20,555,123

The total operational grant received for the month of May 2026 is 29% of the full budget. It includes the amount of $1.10M new grants for financial year 2025-26.

The total expenses is 23% of the full budget.

The shortfall of the income and expenses was due to deferred operation projects, which has delays in the anticipated revenue generation.

Schedule of Capital Grants

For the Month Ending 31 May 2026

Year Elapsed 92%

		Description	Received	Expenses	Budget 2025/26
3200-1300-0000	Revenue	Reef Guardian Council Capital Rev	-	40,524	320,000
4013-1300-0000	Revenue	W4QLD 2021-2024	-	494,374	1,090,000
4014-1300-0000	Revenue	LGPC700001619 W4QLD 24/27	815,000.00	170,983	1,630,000
4027-1300-0000	Revenue	LGGSP 2024/28	-	107,825	3,648,150
4028-1300-0000	Revenue	Growing Regions Program Round 2	-	-	1,874,700
4031-1000-0000	Revenue	China Camp Road	50,000.00	41,870	-
4096-1700-0000	Revenue	Dept of Environment Capital Revenue	329,887.20	-	-
4450-1300-0000	Revenue	RRTG ATSI TIDS Grant	-	121,267	45,016
4829-1300-0000	Revenue	Sport and Recreation Recovery Grant	-	-	307,902
4921-1300-0000	Revenue	MIIF Grant - Sports Field Lighting	181,814.98	381,969	395,364
5031-1300-0000	Revenue	SES Capital Grant	79,249.63	128,000	53,260
5120-1300-0000	Revenue	Tourism Funding Revenue	-	-	100,000
5130-1300-0000	Revenue	UMBRELLA - STAGE 1 LAND	415,635.00	41,693	-
5160-1300-0000	Revenue	Play our Way Construction Female	154,969.00	195,449	-
5368-1300-0000	Revenue	LRRG Capital Revenue	-	-	460,000
5386-1300-0000	Revenue	SRRG Splash Park Reimbursement	118,104.50	304	-
5387-1300-0000	Revenue	SRRG Sport & Rec Centre	161,810.60	304	-
5999-1300-0000	Revenue	Cat C - Targeted Assistance Package	-	1,724,538	3,482,750
		Total	**2,306,470.91**	**3,449,099**	**13,407,142**

The capital revenue received is 17% of the full budget. It includes $1.23M new various grants for financial year 2025-26.

The shortfall of income was due to deferred capital projects, which has led to delays in the anticipated revenue generation.

Main capital projects are delayed waiting for Indigenous Land Use Agreement (ILUA) and Cultural Heritage assessment.

Attachment: Financial Statements

Attached are the financial statements for the period ended 31 May 2026. Actual amounts are compared against the year-to-date Budget figures.

Financial statements included:

- **Statement of Comprehensive Income –** Displays Council year to date profit and loss up to the period end.
- **Statement of Financial Position –** Displays the Assets (what we own). Liabilities (what we owe) and Community Equity (our net worth).
- **Statement of Cash Flows –** Reports how income received, and expenses paid impacts on Council's cash balances.

Statement of Comprehensive Income

For the Month Ending 31 May 2026
Year Elapsed 92 %

	Actual YTD	YTD Budget	Annual Budget	vs Budget %
REVENUE				
Recurrent Revenue				
Fees and charges charges	$1,069,654	$1,048,692	$1,144,028	93%
Rental income	$990,085	$145,025	$158,209	626%
Interest received	$550,266	$242,917	$265,000	208%
Sales Revenue-Building Construction	$1,220,037	$2,455,065	$2,678,253	46%
Sales Revenue-Enterprise	$355,298	$279,201	$304,583	117%
Other recurrent income	$644,932	$536,023	$584,752	110%
Recoverable Works	$0	$11,298,132	$12,325,235	0%
Grants, Subsidies, Contributions and Donations	$5,931,430	$7,544,063	$8,229,887	72%
Total Recurrent Revenue	**$10,761,702**	**$23,549,118**	**$25,689,947**	**42%**
EXPENSES				
Recurrent Expenses				
Employee Benefits	$3,297,001	$4,089,940	$4,461,753	74%
Materials and Services	$5,807,642	$16,727,049	$18,247,690	32%
Finance Costs	$76,440	$121,625	$132,682	58%
Depreciation and Amortisation	$1,969,331	$1,969,330	$2,148,360	92%
Total Recurrent Expenses	**$11,150,414**	**$22,907,945**	**$24,990,485**	**45%**
NET RECURRENT INCOME	**-$388,712**	**$641,174**	**$699,462**	**-56%**
Capital Revenue				
Grants, Subsidies, Contributions and Donations	$2,306,471	$10,055,357	$13,407,142	17%
Total Capital Revenue	**$2,306,471**	**$10,055,357**	**$13,407,142**	**17%**
Gain/ Loss on Disposal of PPE	$0		$0	
NET CAPITAL INCOME	**$2,306,471**	**$10,055,357**	**$13,407,142**	**17%**
NET RESULT	**$1,917,759**	**$10,696,530**	**$14,106,604**	**14%**

Council net surplus for May 2026 is a surplus of $1.917M, 14% of the budgeted amount.

Operating revenue is $10.76M, 42% of the full budget, net of fees & charges $1.07, rental income $990K, interest income $550K, sales building and enterprises $1.56M, other income $644K and operational grants $5.9M.

Operational expenses are $11.150M, 45% of the full budget, materials and services $5.81M, and finance costs $76K, employee benefits $3.3M, and depreciation $1.97M.

Capital revenue is 17% ($2.31M) of the full budget. The shortfall of income was due to differed capital projects, which has led to delays in the anticipated revenue generation

Statement of Financial Position

For the Month Ending May 2026
Year Elapsed 92%

	Actual YTD	Annual Budget	%
Current Assets			
Cash and Cash Equivalents	$21,184,328	$21,377,674	99%
Trade and Other Receivables	$648,595	$397,022	163%
Inventories	$53,258	$261,971	20%
Other Financial Assets	$10,557,504	$0	
Contract Assets	$0	$0	
Lease Receivable	$86,693	$86,693	100%
Total Current Assets	**$32,530,378**	**$22,123,360**	**147%**
Non-Current Assets			
Property, Plant and Equipment	40,663,382.00	$59,839,375	68%
Lease Receivable	3,341,721.00	$3,341,721	100%
Accumulated depreciation	1,969,331.00	$2,148,360	
Investment in Joint Venuture		262,957	
Total Non-Current Assets	**$42,035,772**	**$65,592,413**	**64%**
TOTAL ASSETS	**$74,566,150**	**$87,715,773**	**85%**
Current Liabilities			
Trade and Other Payables	$171,172	$161,063	106%
Contract Liabilities	$11,796,325	$11,178,771	106%
QTC Loan	$30,146	$354,868	8%
Provisions	$259,271	$1,579,932	16%
Others	$536,590	$0	0%
Total Current Liabilities	**$12,793,504**	**$13,274,634**	**96%**
Non-Current Liabilities			
Trade and Other Payables	$21,308	$0	0%
QTC Loan	$2,230,003	$1,878,330	
Provisions	$87,837	$209,438	42%
Total Non-Current Liabilities	**$2,339,148**	**$2,087,768**	**112%**
TOTAL LIABILITIES	**$15,132,652**	**$15,362,402**	**99%**
NET COMMUNITY ASSETS	**$59,433,498**	**$72,353,371**	**82%**
Community Equity			
Shire Capital Account	$17,973,633	$28,306,094	63%
Asset Revaluation Surplus	$39,542,107	$44,047,277	90%
Current Surplus	$1,917,759	$0	0%
Accumulated Surplus	$0	$0	0%
Other Reserves	$0	$0	0%
TOTAL COMMUNITY EQUITY	**$59,433,498**	**$72,353,371**	**82%**

- There was an increase in total current assets $10.56M, 47% of the budget posted under other financial assets. This account are WIP to be moved to property plant and equipment after recognise completed.
- Property plant and equipment is unfavourable to budget due to delays in moving / recognising the other financial assets (WIP) and delays in delivering the capital works.
- The variance in current liabilities is due to timing of recognition of capital grants payments versus associated capital expenditure.

Statement of Cash Flow

For the Month Ending 31 May 2026

Year Elapsed 92%

	Actual YTD	Annual Budget	%
Cash Flows from Operating Activities			
Receipts from Customers	$4,489,351	$4,255,338	105%
Payment to Suppliers and Employees	-$786,542	-$22,842,124	3%
	$3,702,809	**-$18,586,786**	**-20%**
Interest Received	$550,266	$265,000	208%
Rental Income	$988,067	$150,000	659%
Non-Capital Grants, Subsidies, Contributions and Donations	$4,926,614	$20,950,123	24%
Borrowing costs	-$76,440	-$109,013	70%
Net Cash Inflow (Outflow) from Operating Activities	**$10,091,316**	**$2,669,324**	**378%**
Cash Flows from Investing Activities			
Payments for Property, Plant and Equipment	-$4,505,100	-$16,141,742	28%
Finance Lease Receipts		$86,178	0%
Capital Grants, Subsidies, Contributions and Donations	$1,840,836	$21,209,952	9%
Proceeds from sale of Property, Plant and Equipment		$0	0%
Net Cash Inflow (Outflow) from Investing Activities	**-$2,664,264**	**$5,154,388**	**-52%**
Cash Flows from Financing Activities			
Repayments of Borrowings	-$330,662	-$354,868	0%
Net Cash Inflow (Outflow) from Financing Activities	**-$330,662**	**-$354,868**	**0%**
Net Increase (Decrease) in Cash Held	**$7,096,390**	**$7,468,844**	**95%**
Cash at Beginning of Reporting Period	$14,087,938	$13,908,829	
Cash at End of Reporting Period	**$21,184,328**	**$21,377,673**	**99%**

- Payments to suppliers and employees is lower than anticipated due to timing of recognition of expenditure as well as favourable operating expenditure variances.

- Payment to property, plant and equipment are favourable to budget due to delays in delivery of the capital works.