

***Yarrabah Aboriginal Shire Council
Annual Report 2023 – 2024***



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This report has been formulated in accordance with the Local Government Act 2009 (sections 104 & 201) and Local Government Regulations 2012 (sections 181 – 190, 199, 273). The 2023 - 2024 Annual Report covers the associated compliance elements and provides a strategic overview of council.

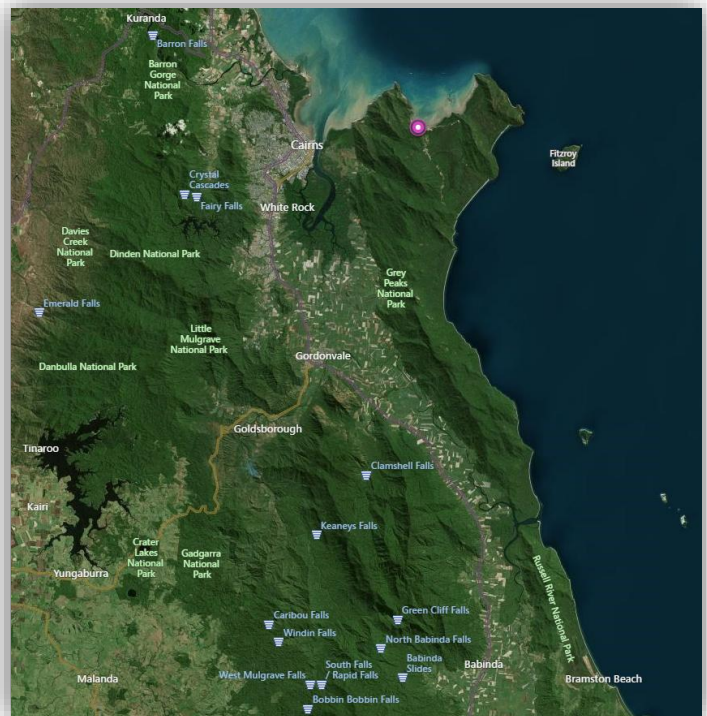
Yarrabah Shire covers the traditional lands of the Gunggandji and Yidinji Peoples. We acknowledge the elders past, present and emerging. In the spirit of partnership, we aim to work together as stakeholders and trustees of the land.



PROFILE

Yarrabah Shire is nestled within the traditional lands of the Gunggandji and Yidinji Peoples and is situated on Cape Grafton with the major settlement within Mission Bay (Mira Wun Gula), 10kms due east of Cairns (52 kms south-east by sealed road) of Cairns in Far North Queensland, Australia.

Geographically, the land area can be described as a long slender triangular shape from the tip of False Cape in the north, to Palmer Point in the south, bounded in the west by the Murray Prior Range, known locally as the 'Walls of Jerusalem' and the Malbon Thompson Range and the Coral Sea to the east.





It has an overall length of about 35 kms and is 2.5 kms wide in the south, but broadens out to almost 8 kms across the northern part and comprises a total area of 159.4 km².

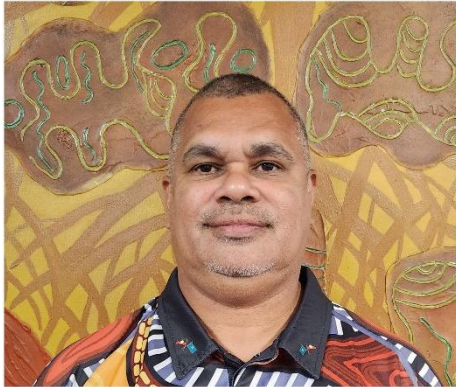
At the time of the last Census, Yarrabah was reported to have a population of 2,559 with over 97% of respondents identifying as Aboriginal or Torres Strait Islander. The median age was 22.

The accuracy of these official figures are questioned. Members of the Yarrabah Local Disaster Management Group (LDMG) promote a population figure of closer to 4,500 permanent residents. *(This figure is based on data collected by organisations during the COVID Pandemic lockdown).*

Yarrabah Shire is the largest discrete community in Australia. We truly are ***'paradise by the sea'***.



MAYORS MESSAGE



It is with great pleasure that I present the Yarrabah Aboriginal Shire Council Annual Report for the financial year period ending 30 June 2024.

I mark this report by paying my respect to the Traditional Custodians of Yarrabah, the leaders past, present and emerging. I also acknowledge all Yarrabah people whose elders past, present and emerging also call Yarrabah home and support the progress of this Shire.

As you would be aware, Council elections were held in March this year. I thank the community for their faith in electing me as your Mayor. Along with my Councillors, you have my promise that we will work tirelessly to advance the needs of our people and this community.

I would also like to acknowledge the efforts of the previous Mayor and Councillors and thank them for their service.

Since our election, your new Council has been busy. We have taken the opportunity to commence a review Council's Strategic Plan, to align with the aspirations that we were elected to deliver. This Plan will be released once finalised.

A key focus of this Council is to work collaboratively with other key stakeholders and community organisations to bring future economic and social prosperity to our Shire.

We have also been proactive in continuing the lobbying undertaken by the former Council to State and Federal Governments to secure additional housing, employment and educational opportunities for Yarrabah people.

I am pleased to report that this has resulted in the continued support of the Balamba and Ambrym Street projects, work on which will commence shortly. In preparation of these projects, Council will be constructing seven transitional houses, which are critical in addressing accommodation needs while the Ambrym Street project is undertaken, as well as our current upgrade program for existing social housing.

The "Healthy Housing" program has continued in conjunction with a number of State Government departments and community organisations, with the eventual outcome being that all social housing will be included in this program.

Community consultation and feasibility studies for the the Micro-grid project are being finalised. If funding is successful, this will deliver solar on rooftops of houses and Council buildings and is expected to reduce the cost of electricity by 20% for households and deliver new jobs to Yarrabah.

In closing, I thank my Councillors (past and present) and our staff for their efforts throughout this year.

Daryl SEXTOR
Mayor



COUNCILLORS

Financial year to 16 March 2024



Mayor Ross Andrews



Councillor Kenneth Jackosn



Councillor Brian Underwood



Councillor Lucretia Willett



Councillor Hezron Murgha

Financial Year from 16 March 2024



Mayor Daryl Sexton



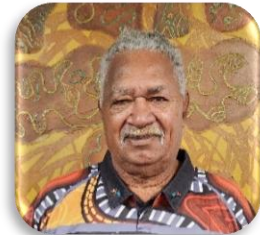
Councillor Amy Neal



Councillor Hezron Murgha



Councillor Brian Underwood



Councillor Michael Sands

Yarrabah Aboriginal Shire has a Council that consists of the Mayor and four Councillors who are chosen by the community through elections every four years. The Council and Councillors have the responsibility of representing the views of the residents of Yarrabah and following the provisions of the Local Government Act 2009, which is the main legislation that governs the Council. A Councillor is part of a team that has the trust of the residents of Yarrabah to make decisions on their behalf and should therefore uphold high standards of conduct. The aim of the main legislation is to ensure this.



The Council is guided by five (5) core values that shape its vision, mission and goals. These values reflect the Council's commitment to serve the public with integrity, excellence, accountability and sustainability. The five (5) values are equally important and relevant to the Council's role and responsibilities. They are:

1. Ethical and legal conduct of Councillors
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.

According to the Local Government Act 2009, Councillors have specific roles and responsibilities. These include:

1. Making sure the local government fulfills its duties under the Local Government Act 2009
2. Making sure the Corporate Plan is implemented
3. Making sure the local government follows all relevant laws
4. Providing effective leadership to the local government and the community
5. Engaging in council meetings, policy development and decision-making
6. Being responsible to the community for how the local government performs

The main role of Yarrabah Aboriginal Shire Council's elected member is to represent the interests of Yarrabah as a whole.

Councillors play a vital role in ensuring effective local government that works to enhance the well-being of Yarrabah residents. They advocate for the strengths and opportunities of Yarrabah, build positive relationships and establish collaborative partnerships with all levels of government to serve the interests of the community.

OUR VISION

We are all proud Yarrabians.

***Together we will pave the way to a
progressive and sustainable community for
our future generations.***



CEO'S REPORT



Richard Wright
Chief Executive Officer

I am happy to present the Annual Report for the Yarrabah Aboriginal Shire Council for the year ended 30 June 2024. This report is prepared in accordance to Section 182 of the Queensland Local Government Regulation 2012 and provides a detailed account of councils' functions and performance.

Although met with a number of challenges over the past year, mainly as a result of escalating costs of materials and contracted services, Council has continued to strive for better liveability in our community. The focus has been on sustainability, resulting in a budget surplus and unqualified audit again in our financial reports for this year.

In March this year local government elections were held, resulting in several changes of your elected officials. This has included a new Mayor and two new Councillors, with two Councillors returning. The Mayor and Councillors have now undertaken compulsory training and are quickly adopting to the legislative requirements of these positions.

From an operational perspective, I thank the previous Council for their efforts and look forward to continuing to work towards the visions and strategies of the new Council.

The new Council has continued the legacy of their predecessors in strongly lobbying for solutions to address the housing needs of this community, as demonstrated by ongoing support for the Balamba and Ambrym Street projects, in addition to seven transitional houses to assist with these projects, as well as the operational needs of our upgrades programme for existing social housing.

A focus has also been placed on debt recovery, in particular on arrears for social housing rent, with the Housing Team proactively working with tenants to voluntarily enter into repayment plans. This has a long way to go to make this area of Council business financially viable.

Our Building team are committed to delivery of the various projects, including new constructions (both housing and Council infrastructure), upgrades, repairs & maintenance, and the "Healthy Housing" programme. New processes implemented are having effect on productivity and cost savings in these areas.

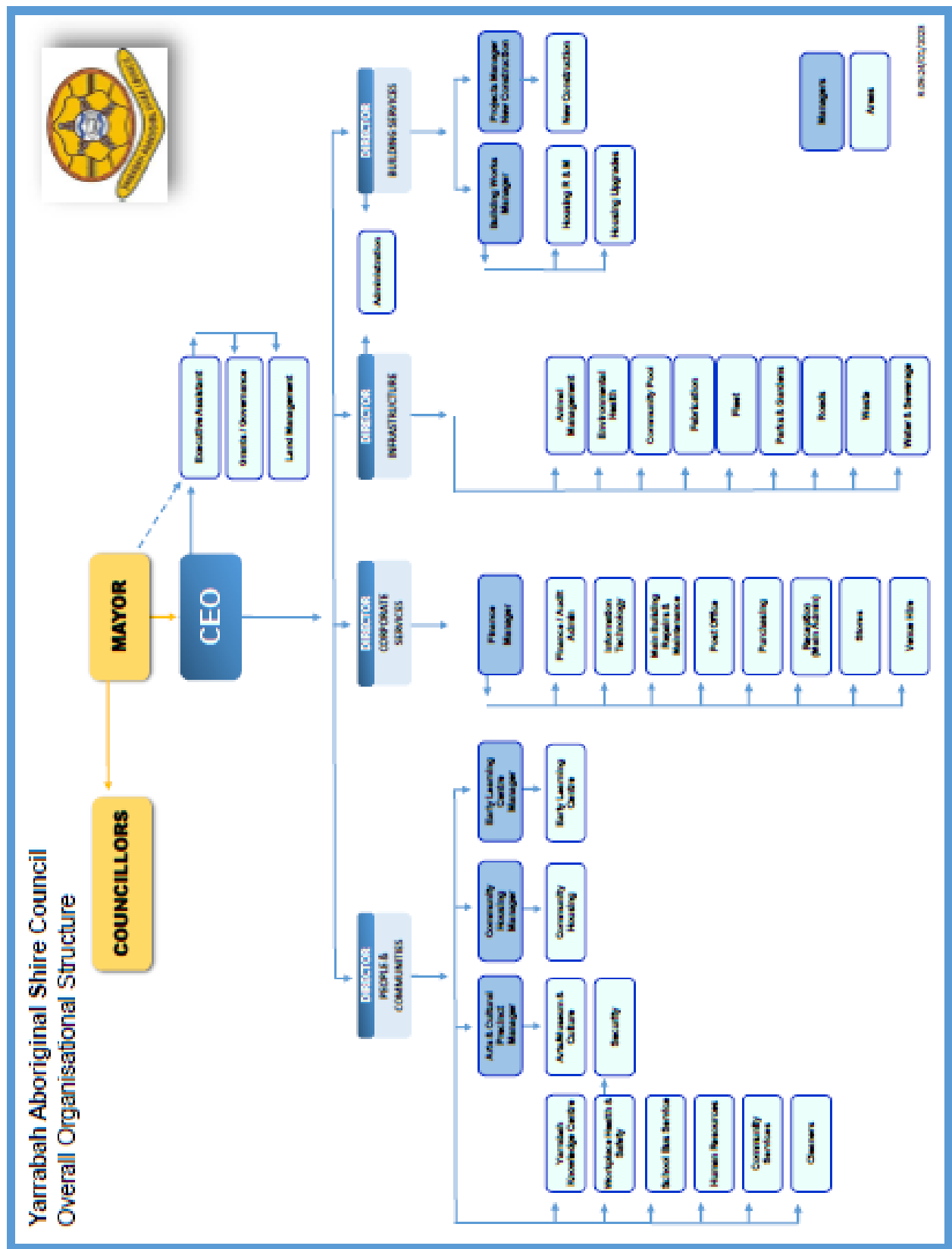
In closing, I thank all Council staff for their dedication and efforts over this past year and look forward to working with them this year to advance the needs of this community.

A handwritten signature in black ink, appearing to be 'RW'.

Richard Wright
Chief Executive Officer



Organisational Structure



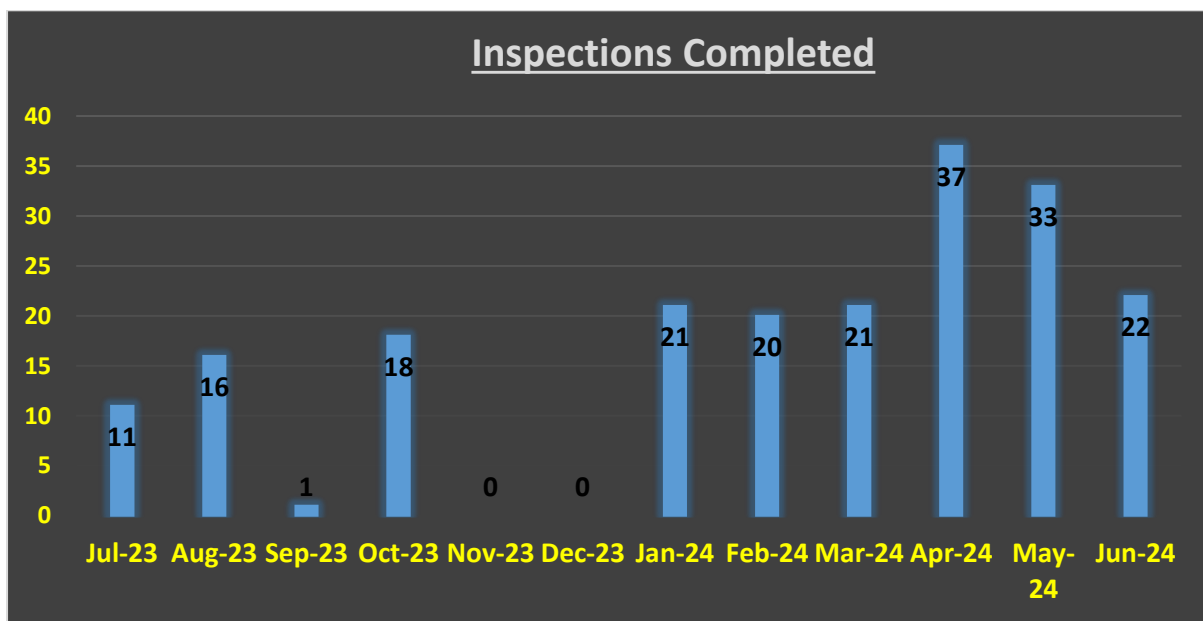
DEPARTMENTAL REPORTS

People & Communities

People and Communities Department, comprises of the following functions for Council:

- Community Housing
- Yarrabah Indigenous Knowledge Centre
- School Bus Service
- Arts and Cultural Precinct
- Community Events, Programs and Communication
- Housekeeping
- Human Resources
- Workplace Health and Safety and Security
- Early Learning Centre

Community Housing



Annual Rent Charged: \$2,685,781.65

Annual Rent Received: \$2,171,727.43

Annual Rental Arrears payments Received: \$ 223,294.94

Yarrabah Indigenous Knowledge Centre

Throughout the financial year, the Yarrabah Indigenous Knowledge Centre (YIKC) has welcomed a significant number of community members. The YIKC serves as a vital space for the community, offering a venue for various events and activities that bring people together and foster cultural and educational enrichment



- Meeting
- Weekly first 5 forever program
- Holiday program
- Study area
- Homework Centre
- Employment providers for job opportunities

Annual Statistics

DOOR COUNT	FIRST 5 FOREVER	PRIMARY SCHOOL BUS	HIGH SCHOOL BUS	ROOM HIRE
ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
4054	304	10,821	9,894	504

FIRST 5 FOREVER

This year, we held two promotional *First 5 Forever* sessions. The first session was a success with high attendance and engagement, while the second session saw a slightly smaller turnout. Both sessions featured engaging activities such as singing, counting, painting, and drawing, allowing children to create items to take home.

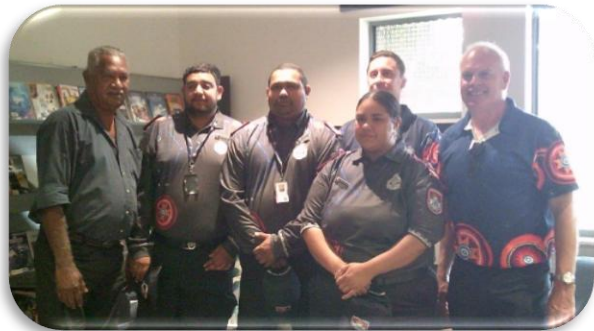


EASTER PROGRAM



Our Easter Program was a joyful event. We invited guest speaker Meagan Noble, who, drawing on her Christian background, shared the significance of Easter with the children, offering them valuable insights into the holiday's meaning. Meagan generously provided gifts for the children, adding to the joy of the event and bringing a special atmosphere of kindness and celebration to the YIKC

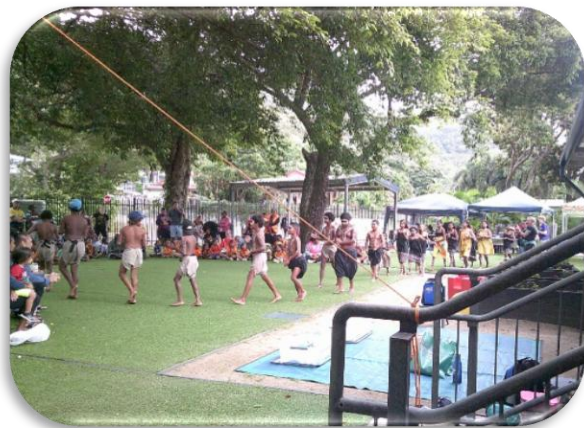
COMMUNITY ENGAGEMENTS AND CELEBRATIONS



PROTECTIVE SERVICES GRADUATION

Protective services graduation was held in the IKC it was such a pleasure watching our younger generation excel at job opportunities and showcase their achievements.

UNDER 8'S DAY



These are some photos of the under 8s day at the Yarrabah pre-prep center.

The Yarrabah indigenous knowledge Centre had an Arts N Craft station making sea creature, fish, octopus, crabs out of colored plates, streamers, glitters.

Yarrabah Arts and Cultural Precinct

Overview

Established in 2002, the Yarrabah Arts and Cultural Precinct (YACP) is a focal point for empowering local artists and preserving traditional arts in weaving, painting, textile, and



ceramics. As a community initiative, Yarrabah Arts and Craft has gained national and international recognition, underscoring the potential of the YACP to support the long-term economic and cultural objectives of the Yarrabah Aboriginal Shire Council. By promoting traditional practices, the YACP offers a unique platform for educating and engaging visitors from across Australia and the world with the cultural heritage of regional Queensland.

Menmuny Museum

Housed within the Precinct, the Menmuny Museum holds a nationally significant collection that provides in-depth insights into Yarrabah's cultural and historical journey. The museum documents the impact of Christianity and mission life on the community since the establishment of the Yarrabah Mission at Cape Grafton in 1892, offering valuable resources for research and storytelling.

Funding and Partnerships

The YACP operates with the support of major funding partners, including Arts Queensland through the Backing Indigenous Art (BIA) initiative and Creative Australia through the Indigenous Visual Arts Infrastructure Strategy (IVAIS). These partnerships are essential to YACP's mission, supporting both emerging and established artists through a comprehensive suite of visual arts and crafts programs. The YACP's annual program emphasizes professional career development while integrating with educational, health, and welfare services, fostering healing, wellbeing, and learning opportunities.

Community and Artist Development

Yarrabah artists have made notable progress, with involvement in prestigious events such as:

- The Cairns Indigenous Art Fair (CIAF)
- Darwin Aboriginal Art Fair (DAAF)
- 'Charcoal' exhibition at the Cairns Courthouse Gallery

These artists also feature in exhibitions across Queensland and interstate, bolstered by a partnership with TAFE Queensland, which delivers a Certificate III in Visual Arts to nurture upcoming talent.

Highlights and Achievements

Key achievements within the YACP include:

Philomena Yeatman

Winning the National Indigenous Fashion Award in the Textile category and reaching the finals in the NQ Ceramic Awards.

Salome Yeatman

A recent TAFE graduate, winning the CIAF Emerging Artist Award.



The YACP itself being honoured with the CIAF Art Centre Award, solidifying its reputation as a leader in Indigenous arts.

Future Direction

Looking forward, the YACP aims to leverage social media to expand audience engagement, influence future programming, and bolster social and cultural cohesion within the Yarrabah community. Additionally, the YACP has secured funding from the Indigenous Regional and Development Fund (IRADF) to enhance cultural management of the Menmuny Museum collection. This initiative will include the appointment of a Project Officer who will collaborate with Queensland Museum to provide specialized training and capacity-building for the community.

The Yarrabah Arts and Cultural Precinct remains a beacon of cultural preservation, artistic excellence, and community empowerment. With a strategic focus on sustainability, YACP is committed to fostering growth and development for future generations.



Community Events and Programs

The current Community Services Officer (CSO) commenced their role in March. Since then, the Yarrabah Community Services team has delivered several successful events, showcasing the community's spirit, culture, and collaboration. This report provides an overview of key community events held throughout the year, highlighting community engagement, partnerships, and program impacts.

Event Summaries

ANZAC Day

The ANZAC Day service took place at the Yarrabah RSL, honouring veterans and fostering community unity. The service was followed by a breakfast with veterans, creating a warm and respectful environment for commemoration and connection.

Yarrabah Foundation Day – Coming of the Gospel



Yarrabah Foundation Day was a collaborative success, with Council working alongside the Gunggandji Aboriginal Corporation RNTBC and Gunggandji-Mandingalbay Yidinji Peoples Prescribed Body Corporate Aboriginal Corporation. The event included a community Kup-Murri provided by Northern PBC, which was widely appreciated, as well as a Council-hosted sausage sizzle and water distribution for attendees.

Yarrabah NAIDOC Event

The Yarrabah NAIDOC celebration took place at Bishop Malcolm Park with this year's theme, "Keep the Fire Burning." Community members participated in a march from Balma along Workshop Road, concluding with festivities at the park. Highlights included awards for best float, King, Queen, Prince, and Princess of the event. Elders were treated to a special lunch at the Community Hall, and local bands performed, providing entertainment for all ages.

Food Cube Project

In partnership with Health and Wellbeing and the University of the Sunshine Coast, Yarrabah introduced the Food Cube Project, aimed at enhancing food security and promoting the value of community gardening. Twelve food cubes were distributed, allowing residents to grow fruits and vegetables. Early feedback suggests a positive impact, with households successfully using the produce in their daily meals.

Legends of the League

The Yarrabah Aboriginal Shire Council collaborated with the local football club to host the Legends of the League event, featuring friendly matches between locals and former NRL players. The event was a family-friendly success, providing an engaging day of sports and community spirit.

Yarrabah Music Festival

The Queensland Music Festival in Yarrabah showcased emerging artists and local bands, celebrating community talent. The daytime event included food stalls, vendors, a jumping castle, and various family-friendly attractions, resulting in a vibrant, well-attended festival that underscored the artistic richness of Yarrabah.

These events underscore Yarrabah Community Services' commitment to fostering community engagement, cultural celebration, and partnerships that contribute to the well-being of the community. The success of these programs highlights the dedication of the Community Services team and the strong community spirit within Yarrabah.





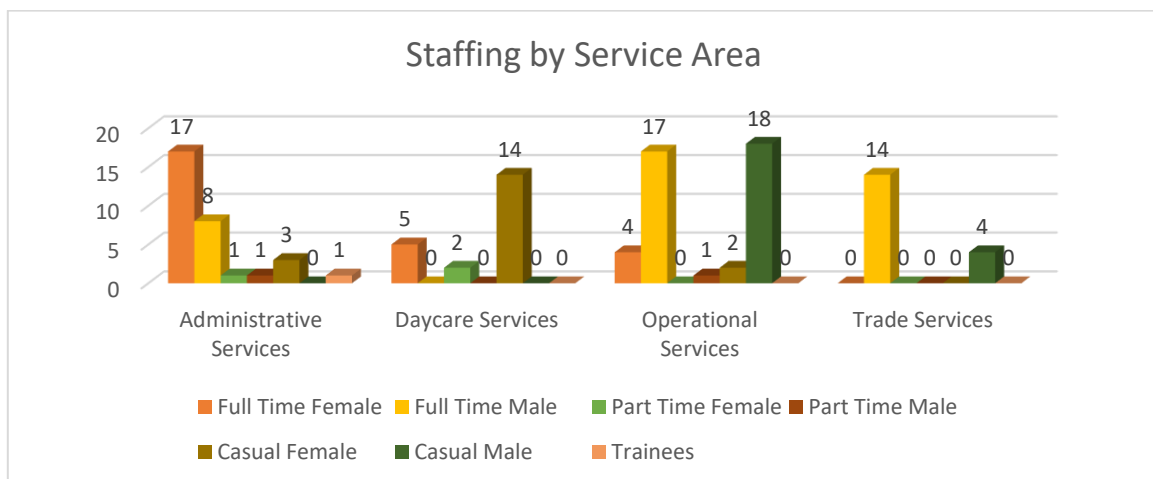


Community Facilities

Venue Bookings for the Month total:	
Community Hall Booking	90 Bookings
RTC Room 1	Booked Daily for Training- 114 Bookings
RTC Room 2	200 Bookings
RTC Room 3	87 Bookings
IKC Meeting Room	100 Bookings
HR Training Room / meeting	98 Bookings
Bishop Malcolm Park	14 Bookings

Human Resources

Yarrabah Aboriginal Shire Council (YASC) has seen growth in its workforce throughout FY24, with an increase in staff compared to FY23. As of 30 June 2024, the Council employed **113 staff** across our four main service areas.



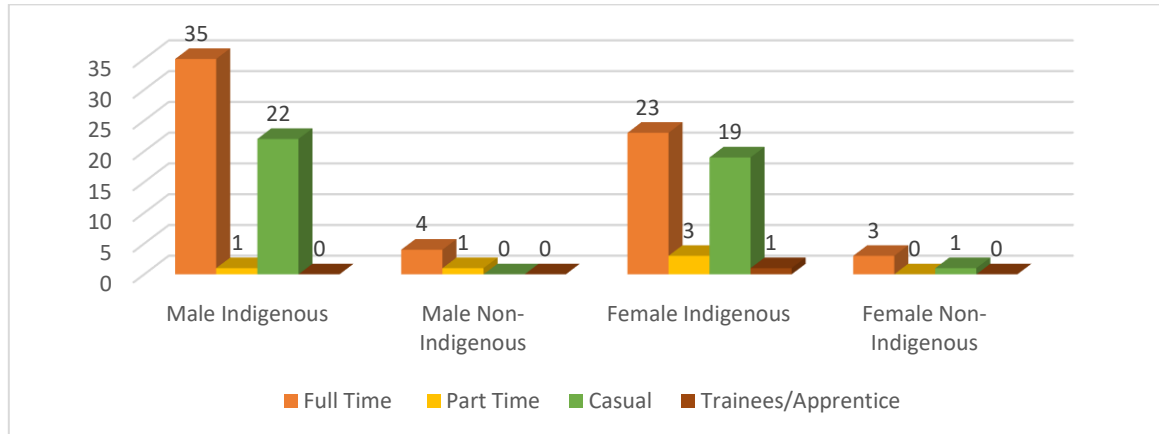
WORKFORCE ANALYSIS

Staff turnover during the past 12 months was approximately 7.66% down from 10.37% in the previous year.

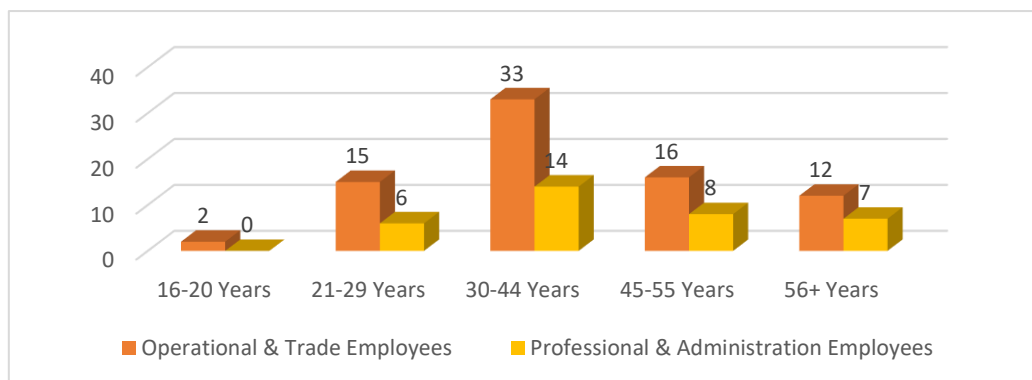


Our employment ratios / age demographics are as follows:

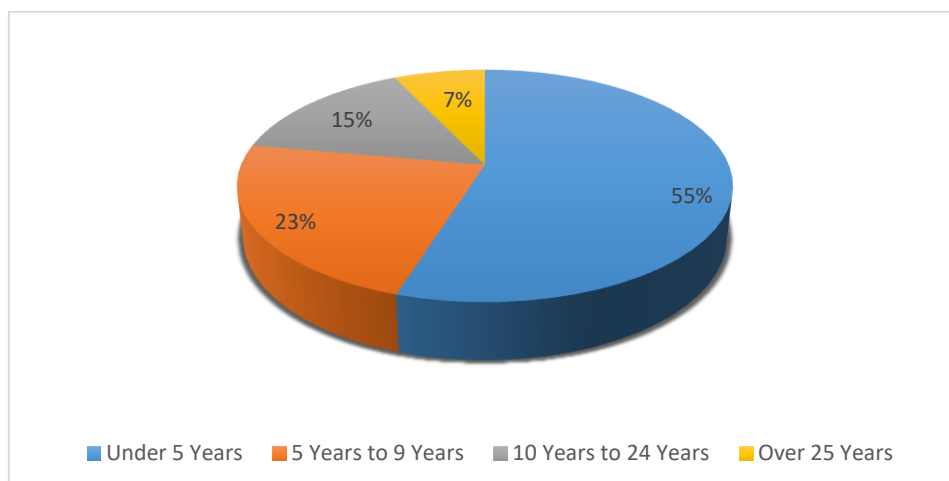
Employment Ratios



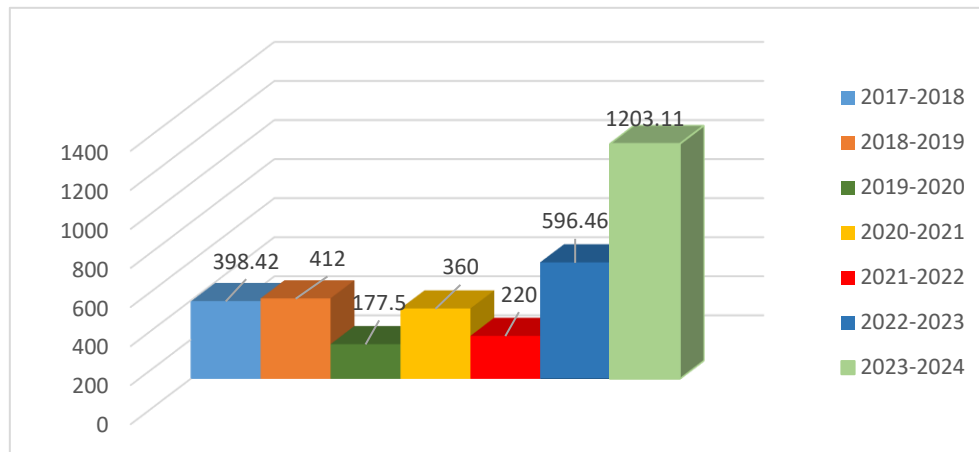
Age Demographic



Employee Years of Services



Workers Compensation – Loss of Hours

**HR KEY FOCUS FOR FY24**

The key priorities for the HR during FY24 were:

- Employee Development & Training: Continuous professional development to upskill staff.
- Implementation of E-Filing Systems: Transition to digital systems for better record-keeping and efficiency.
- Onboarding Employee Handbook: Introduction of a comprehensive handbook to standardize onboarding processes for all new staff.
- Work for Dole Arrangement with Wugu Nyambil: Helps unemployed community members gain skills and experience that improve their chances of finding paid work or employment with the Council.

Staff Professional Development

This year, those achieved included:

- Diploma in Early Childhood Education and Care (completed by 2 staff)
- First Aid & CPR (four session, attended by 53 staff members)
- Chainsaw Training (attended by 10 staff members)
- Microsoft Excel Level Two (attended by 10 staff members)
- Microsoft Word Level Two (attended by 10 staff members)
- Dealing with Difficult People or Situation (attended by 8 staff members)
- Business Writing Minute Taking (attended by 8 staff members)
- Traffic Control, part 1 (attended by 13 staff members)
- Pool Lifeguard Qualification (attended by 3 staff members)

Employee Assistance Program (EAP)

The Employee Assistance Program continued to offer critical mental health and well-being support for staff.



Early Learning Centre

Fee Structure

The Yarrabah Day-care fees have remained stable this past financial year at \$45.00 per day. We provide active support to parents with Child Care Subsidy (CCS) applications, maintaining strong communication with the local Yarrabah Services Australia Office. To further assist parents and reduce financial stress, we have introduced payment plans with fortnightly deductions, which have successfully halved the centre's outstanding debts.

Compliance and Funding

In April, we completed the 2023-2024 Compliance and Operations Report, enabling us to secure essential funding from the Department of Education. Additionally, supplementary funding from Queensland Inclusion Support was obtained, allowing us to offer tailored one-on-one support for children with specific needs, enhancing our service quality and accessibility.

Nutrition Program

A revamped fresh food menu was introduced, eliminating processed foods, packaged items, and high-sugar options. While the children required some time to adjust, parent and caregiver feedback has been overwhelmingly positive, welcoming the healthier approach and reinforcing our commitment to nutritious meal offerings.

Facility Improvements and Donations

In collaboration with Queensland First Nation Health and Wellbeing and GIVIT, the centre benefited from the installation of new toilets and sinks, courtesy of donations from local businesses. Additionally, several hundred toothbrushes and toothpaste kits were provided, supporting the oral health of our children.

Through Health and Wellbeing Queensland, we also received two food cubes equipped with soil and plants, now part of the children's daily activities. This hands-on gardening experience allows them to grow vegetables used in their meals, merging nutrition with early childhood education in an engaging, practical way.

Parent Engagement and Communication

We have introduced a monthly newsletter featuring updates on various activities. Designed with bright colours and photos from around the Day Care, the newsletter has been well received by parents and carers, strengthening our connection and fostering open communication between management and caregivers in support of the children's early learning journey.



Staff Development and Training

Our commitment to staff development remains strong. Recently, two staff members completed their Certificate III and Diploma in Early Childhood Learning, with another staff member set to begin her Diploma in November. Additionally, three other staff members are currently working towards their Certificate III in Early Childhood Learning, ensuring a highly skilled team that continues to grow professionally.

Staff Turnover and Recruitment Challenges

Despite the positive strides, the centre has faced an above-average staff turnover, largely due to employees transitioning to other sectors outside of Early Childhood. Recruitment challenges persist, primarily due to limited availability of local candidates with relevant experience and the lack of public transport, which affects potential employees' ability to commute to the centre.

The Early Learning Centre has made significant progress in supporting families, enhancing facilities, and promoting staff development. However, addressing the ongoing recruitment challenges remains a priority.

Workplace Health and Safety Annual report 2024

This financial year has presented several challenges for the WHS department of YASC. The Safety Officer, in collaboration with HR, has been working to identify and meet the training needs of the current workforce..

Training and Development

Despite some challenges, several key training courses were conducted this year:

- Chainsaw Training
- Traffic Control
- First Aid and Fire Warden Training

Additionally, administrative staff were also included in first aid training to ensure comprehensive safety preparedness across departments.

Self-Insurance Audit

In August, YASC underwent its first Self Insurance Audit against the National Self Insurer OHS Audit Tool, conducted by QRMC. This was a milestone for YASC as it was the first Aboriginal Shire Council to be audited in Queensland. The audit yielded numerous positive findings, highlighting YASC's commitment to health and safety. Key observations included:

- Active participation and candid feedback from workers involved in the audit, with a shared understanding of the importance of health and safety in their roles.



- Engagement from senior executives who are committed to fostering positive change in workplace health and safety.
- Effective use of Safe Work Method Statements (SWMS) for high-risk activities, such as the operation of powered mobile plant and grave preparation, with detailed risk assessments.
- Comprehensive risk assessments for significant events like Foundation Day and Survival Day, identifying hazards and proposed risk control measures.
- Inclusion of safety initiatives in the 2022/23 Annual Report, such as the “Safety Circle” Program, “Speak up Culture,” Safety Inductions, and WHS Committee activities.
- Communication of safety information through multiple channels, with weekly Safety Briefings recognized as a valuable tool.
- Practical improvements, including the installation of mesh at the Arts Centre to prevent bird access, and recent site evacuation drills at the Main Chambers and Works Depot Office.
- Introduction of iAuditor for vehicle and plant pre-start inspections.

Currently, the Safety Officer is reviewing the audit draft to identify key improvement areas and develop an action plan.

Security Management

The Safety Officer also manages YASC’s Security Team, comprising six personnel on a 7-night on / 7-day off roster, with teams of three providing security for all YASC assets and buildings. Despite challenges, the security team has been effective in preventing damage and vandalism. For additional asset protection, more local casual security staff were hired for the Yarrabah Music Festival.

Safety Inductions and Committee Activities

- Yarrabah Safety Inductions: Ongoing inductions are conducted for all new staff and contractors. YASC is also exploring an online induction program to streamline and better meet business needs.
- Safety Committee: Meeting every three months, the Safety Committee addresses workforce and community safety concerns. The committee includes representatives from various YASC departments and plays a key role in fostering a safe work environment.

This report summarizes the safety initiatives, challenges, and progress within YASC for the 2024 financial year.



Building Services

Wayne Douglas
Director – Building Services



On the 1st of March this year I came over from QBuild to provide my services to Council and the Yarrabah community. My main focus since then has been to improve the efficiency of our department as well as improve the level of service our Building Services department provides for Yarrabah. My approach has been to roll up the sleeves and get involved while maintaining a can-do attitude. Most people in the community have seen me around and if you haven't, I am sure you will.

LIST OF SERVICES

- Delivery of the following Department of Housing programs:
 - Repairs & Maintenance
 - Healthy Housing
 - Upgrades
- Repairs & Maintenance to Council buildings and offices
- New build of housing
- Work 4 Queensland Projects
- Support for YASC Infrastructure Department
- Various other works

OPERATIONAL BREAKDOWN

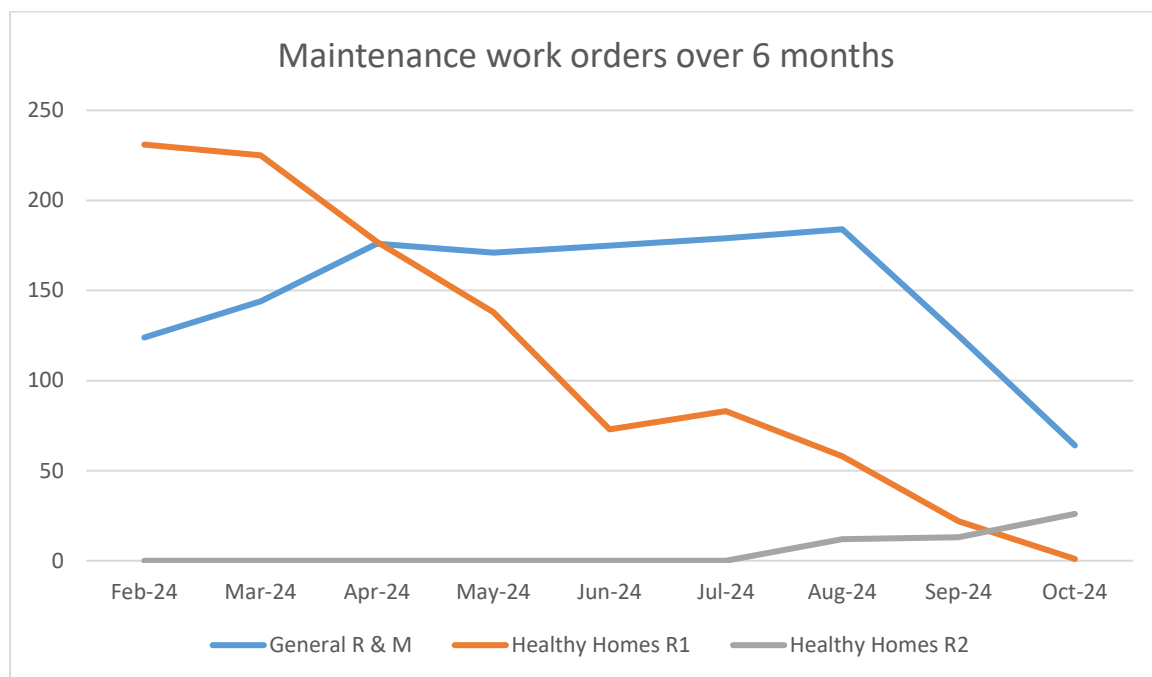
Repairs & Maintenance – Overall the community's confidence of our department's service in this area has been very low for a long period of time. We had many works outstanding for way too long and people were understandably frustrated by this. This led to some required maintenance not being reported. The standard of maintenance was also of high concern.



With the above in mind, we have introduced many improvements in how we operate which are designed to eventually bring the level of service to where it should be and where community expects it to be. These improvements take time to show their effect in the data collected but I hope that the community can notice an improvement in level of service.

We have been averaging just over 300 new work orders per month since March this year. This does not include the Healthy Housing Round 2 work orders which add well over 100 per month when inspections are happening. This is a high amount of work orders for our department to deal with on a continual basis. Some of these work orders are quick fixes, many are mid-range, and some are complex or time consuming. Many are stemming from annual property inspections from the Department of Housing. The process for many mid-range to complex work orders requires us to provide a quote to QBuild and obtain approval before proceeding.

The graph below shows a general trend month to month since February this year.



Healthy Housing Round 1

There were many work orders well over 1 year old and approaching 2 years late last year. The Healthy Housing program was struggling with much confusion over where things were at. With QBuild's help and assistance from the entire Healthy Housing team we have now fully completed and closed out round 1. In saying this the HH team's final inspections for round 1 are ongoing and still raising work orders for general maintenance items. These are raised under the R&M stream and not the Healthy Housing program.



Healthy Housing Round 2

We are not quite halfway through round 2 initial inspections with another 57 houses yet to be inspected. Due to us focusing on closing out round 1 and catching our breath with round 2 the inspections were halted and only resumed this week. Round 2 is much more controlled in how we are managing the works. The HH team have changed their approach to the procedure and council is having a say in how this is rolled out. There is much less confusion and the outcome for the tenants should be vastly improved.

In general terms the Healthy Housing Program is, I believe, a great program for any community and we are lucky to have this program first here in Yarrabah. We are leading the way and we have support from various departments to help make this program a big success. It is great to see all government departments, QBuild and council working together to bring a program such as this to this community. Cooperation has been unparalleled in my opinion. We are able to deliver maintenance items which the regular programs do not allow and the focus is on the health and wellbeing of the tenants rather than the asset.

UPGRADES

The upgrade program is focused on lifting the standard of living for Yarrabah in general. This is an ongoing process and there is only so much we can achieve in any one financial year with regards to upgrades. In saying that we are processing a good number of upgrades this year with focus on kitchens' bathrooms and flooring. The process of identifying an upgrade required and reaching the actual delivery of the upgrade is normally long and can be difficult for tenants to understand why. Mostly tenants see people come and take photos, then others come and take photos then others come to inspect, and the tenant is confused by this process and the delays in reaching to the end. Unfortunately, this process cannot be avoided but all steps are necessary to ensure an appropriate outcome for all. A couple of good outcomes for tenants are shown below.



REPAIRS TO COUNCIL ASSETS

Council has a vast range of asset buildings which require maintenance. Some are in great condition and others are lacking a bit of TLC. It has been identified that a maintenance schedule is required to maintain these assets in the best condition they can be within reason. We are yet to implement this program but this has not stopped general maintenance occurring.

NEW BUILD OF HOUSING

We have completed 3 new houses this last year and moved tenants into them upon completion. One major extension to the rear of another property in place of a plug in has also been completed. Two duplexes are currently under construction and are on track for completion early 2025. We also have progressed plans to replace several standard plug ins which are in very poor condition. All this requires funding from the government, and we are lucky enough to have people pushing hard to see the funding released to council so we can proceed with improving housing numbers in our community.

We are well advanced with plans for improvements to housing levels along Ambrym Street/Back Beach Road area as well as Balamba.

In order to start the improvements to Ambrym Street/Back Beach Road area we have to house people somewhere. Council has engaged a company to build a total of 7 transitional dwellings and truck them in. Works will begin soon on the civil work required to the area to service these transitional houses with hopes to have these installed around mid-2025.



Council understands the overcrowding issues within our community and are doing whatever we can to improve this situation.





Project 81907 – New Construction Works

- 3 Houses handed to tenancy during June/July 2024
- 2 x Duplex sites underway
- 1 x 3 bedroom progressing well anticipate September 2024 completion

WORK 4 QUEENSLAND

Several sheds are being built in the Works Depot in order to improve our asset buildings and better facilitate our operations within council. These are at varying stages with the Water Gang shed completed. The machinery shed is almost complete and the roof trusses are currently being installed on the EHO shed. Various other projects have been completed with one of those being the fencing upgrade to the cemetery.

The Work 4 Queensland funding is of great benefit to our community and provides funding for community improvements as well as employment opportunities for some Yarrabah locals.

SUPPORT FOR INFRASTRUCTURE DEPARTMENT

Within council works department there are two main areas, Building Services and Infrastructure. It is vital that both departments work together to support each other to benefit



our community and provide the service levels desired. While we are separate departments we combine where needed to do what needs to be done. The support works both ways and Infrastructure also support Building Services as needed. Unfortunately, funerals are all too frequent in our community and both departments work together to ensure the requirements at the cemetery are met and happen as smoothly as possible.

VARIOUS OTHER WORKS

Earlier this year our carpenters assisted Hutchinson Builders install a toilet block at the primary school. This was a good outcome for council and a good experience for our carpenters. The comments from Hutchinson Builders were that our carpenters “fitted well within their team” and “had a good level of skill and knowledge”.

We also fitted a bunch of paintings and signage to the new Gindaja office on Workshop Road which was required on short notice for the official opening. The work was performed well, on time and within budget.

GENERAL

I am happy to add that one of the issues with productivity within our carpenter team appears to have been solved with council assisting the boys to acquire their own tool kits. These kits were important to ensure that required work can be performed efficiently.

The team had big smiles on their faces when the kits arrived and there was no doubting their appreciation of this being organised for them. Look after your kits boys! Clinton Smith pictured right with his new impact screw gun.



Staff changes: Apart from myself coming on board we have strengthened our administration team which is shared between infrastructure and Building Services. The admin team is paramount to successful operations within the Works Depot generally. Henry Miller reinstated as Building & Upgrade Manager. While at the beginning of the year presented challenges, we have since made significant improvements to our operations, putting us in a stronger position to effectively deliver our services moving forward.

LIST OF IMPROVMENTS IMPLEMENTED OR IN THE PROCESS OF IMPLEMENTATION

- New software – We are very close to the new tracking software being fully implemented and going live. This will enable us to better track works and ensure nothing is forgotten about. Much thought has gone into this to create a system which will provide us with the tools needed to handle the high levels of work orders and various projects from start to completion.



- Creation of a quoting spreadsheet to quickly create quotations as well as track the quote status and again to ensure quoted works do not get forgotten about.
- Creation of job card calculator spreadsheet which quickens the processing time of each & every work order.
- Ensure regular inspections occur of works in progress and works that are completed. This is regarded as highly important to lift the quality of works within our community. You will see me out in the community as well as our staff conducting site inspections and talking with tenants.
- Communication between all council staff, contractors, tenants, QBuild and Housing personnel to ensure the service we provide is as good as it can be. This was highlighted as highly important in a meeting in February between our CEO, me and contractors to get an understanding of problems in dealing with council. Feedback generally on this issue now is very positive from my observations. It is paramount that staff be contactable when needed.
- Team environment within the whole Works team. Our approach generally has been to help each other to succeed and maintain a friendly demeanour while at work. Emphasis on the word “team” is something I find very important. We don’t succeed if we are not acting as a team.
- Open door policy. I encourage contractors, workers and staff to drop in to discuss any issue with me at any time. The carpet in my office is looking worse for wear though, LOL!
- Lower response times to answer emails and provide information requested from stakeholders as well as following up on requests to ensure there is an outcome.
- Our carpentry team has shown significant improvement in efficiency with the introduction of the new tool kits. This has led to a noticeable increase in productivity, positively impacting the profit from work orders. The team's primary focus has been on fencing maintenance, with additional tasks added as needed. These efforts are now clearly reflected in the team’s timesheets and job card processing.
- Cooperation between council staff and stakeholders such as Housing and QBuild. This has been encouraged as better cooperation leads to better and faster outcomes for the community.

CONCLUDING COMMENTS

We are committed to continually improving our services to better meet the needs of our community and provide a high-level service point for stakeholders. No problem or issue should be unresolved as there is always a way forward. We must continually talk and listen to tenants and come to an understanding of the issues and provide effective solutions. We can foster stronger relationships and a more responsive service.

As the building industry evolves, so too will our operations, and we will consistently adapt to meet these changes. I encourage all staff to voice their concerns, share ideas, and contribute to discussions. We are all vital to the success of the team, and while respect for roles is



important, it's essential to remember that we are all equal contributors to our collective mission.



WFQ 21-24
New Works Shed In Progress
In Progress





Infrastructure

Sam Bann

Director – Infrastructure

The infrastructure department is pleased to present its annual report. I would also like to thank Council for the opportunity to undertake the roles and responsibilities of the Infrastructure Director:

- Animal Management
- Aquatic Centre
- Boilermaker
- Environmental Health
- Essential Services Water & Wastewater
- Fleet
- Parks and Gardens
- Roads
- Solid Waste

YASC welcomed multiple casual staff within the following teams below:

- Animal Control
- Environmental Health
- Aquatic Centre
- Administration

YASC infrastructure Staff continued to participate in all community events council hosted in 2024. The community faced an emotional year with over 30+ funerals taking place in community which resulted in shut down periods.

Animal Management Team faces multiple challenges on a daily basis with roam animals and vandalism to our impound facility resulting in high risk horse round up every day.

Aquatic Centre has employed 2 additional Casual staff to assist with Lifeguard duties.

Environmental Health Team participating in the Healthy housing program inspecting and educating community around general healthy living practices including pet ownership. During these inspections we identify pest/rodent issues within premises and carry out pest management treatment pre and post. To date YASC Pest team have completed over 100 pest jobs in 2024 creating revenue for YASC.

Essential Services Team operating as per their DWQMP, with operating for numerous years without automated telemetry systems, having to operate critical water and wastewater infrastructure manually. Ageing infrastructure resulted in various crisis from water supply, monitoring and quality control of supply in the reticulation system.



YASC have completed water supply/security business case for a proposed water treatment plant. As per the recommended pathogen log reduction target table YASC have agreed on a Category 4 system. Which will enable YASC to meet current and future demands. A cost estimate has been extracted from the business case to apply for additional funds to build the proposed water treatment plant.

YASC has continued to work closely with Water supply regulators (RDMW), co regulators (QH – TPHU) and other State departments to secure funding for infrastructure upgrades.

YASC have also received approvals for the reef guardian projects below:

- o Switch board and aerators upgrade
- o DE sludge lagoons (STP)
- o Replace underground fuel tanks

Fleet Management Team carrying out maintenance and repairs to our fleets, including servicing and monitoring our SPS and Bore station backup generator supply. Auctioned of aged fleet held in September 2024

Parks and Garden Team continuing to carry out general lawn maintenance and participating in our current waste strategy collecting rubbish. Parks Team facing significant challenges maintaining Majority of the community with only 4 staff.

Roads Team participated in roads recovery program repairing multiple washouts and sink holes, various drain repairs throughout community including reactive repairs between projects.

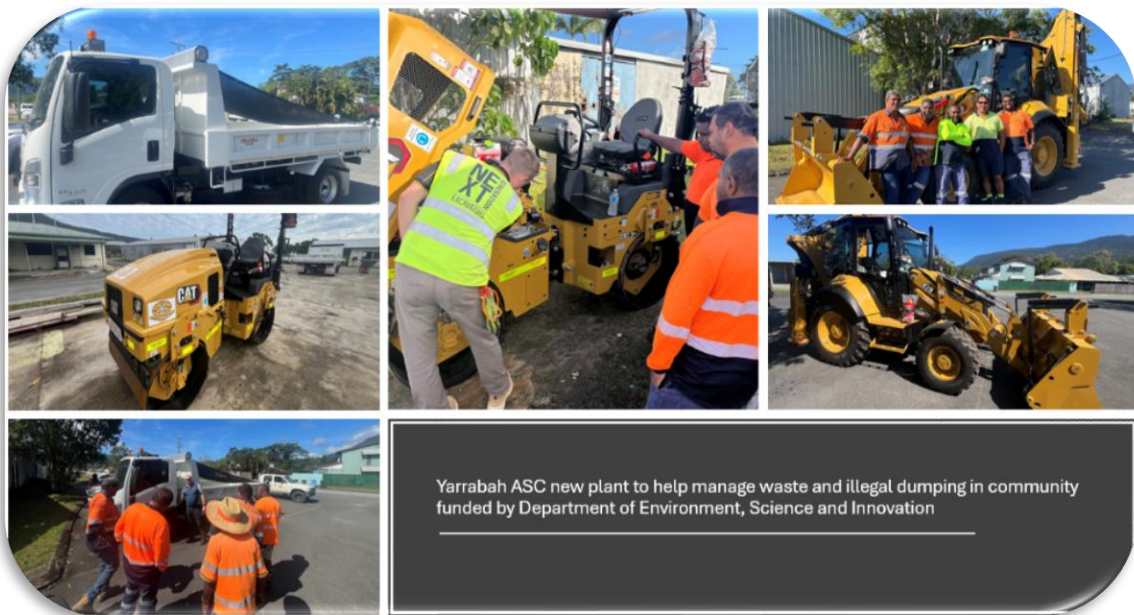
ATSI Health team were successful in additional funding to assist with extra resource including VET Visit, vehicle upgrades and purchase of RTV to assist with health program in confined and rough terrain areas. Additional funds also allowed YASC to employ additional staff to assist with programs including the healthy housing program. 5 additional staff employed since May 2024, 4 of the staff have completed pest managing training and have now acquired a pest treatment license.



Solid Waste containers for change currently in operation. YASC was successful in obtaining funds for the landfill site clean and preparation of site for proposed transfer station, this funding also includes wages for operators and purchasing of yellow plant and other machinery to assist with cleaning and managing of waste onsite site. This is a huge achievement for YASC as these assets will generate circular economy for the council and community. YASC have purchased the following plant and equipment and commenced waste removal from landfill site. See below:

Waste Removed and Disposed

- 600T Concrete recycled
- 4000T general Waste removed to spring mount Waste Facility



Dump / Transfer Station Clean up



Plant

- CAT Backhoe
- Kubota Tractor Slasher



- TORO Zero Turn
- CASE 22T Excavator
- CASE 3.5T Excavator
- CASE 6T Skit Steer
- ISUZU 4.5T Single Cab Tipper
- ISUZU 8T Single Cab Tipper (On order)

Capital works

ESSENTIAL SERVICES

- SCADA System
- Reservoir roof upgrade

ROADS RECOVERY PROJECTS

- TC Jasper recovery
- Buddabadoo Landslide (REPA)
- Reseal project Backbeach road (Annual allocation ATSI TIDS)
- Buddabadoo Betterment (REPA)
- Range Road/Nursery Road Betterment (REPA)
- Seal and unsealed package (REPA)
- Buddabadoo Bridge (QDRF)

YASC is thankful for the continued funding and support received from our government and commercial partners. Their contribution to supporting our work teams and the progress in community is recognised and respected. All commercial engagements are secured on contractual terms via Local Government procurement arrangements using either local buy or vendor panel procurement platforms. Council aims to secure the best return for each dollar allocated for projects.



Buddabadoo Landslide



Corporate Services



Mike Mair
Director – Corporate Services

Over the past year, the Corporate Services team has worked diligently to support all operational teams while consistently delivering on its core responsibilities. Their efforts have ensured seamless operations across multiple key areas, reflecting their commitment to excellence and efficiency.

Reception Team: As the frontline of Council Chambers, the Reception team efficiently managed all incoming calls and served as the vital first point of contact for community members and visitors. Despite occasional challenges in recruiting staff for this area, the team consistently rose to the occasion, demonstrating professionalism and maintaining a welcoming approach to ensure a positive experience for all.

Finance Team: This team successfully managed the essential functions of accounts payable, receivable, payroll, procurement, and financial reporting. Their dedication ensured that these critical services were delivered on time and with accuracy throughout the year.

Stores Team: By maintaining well-stocked inventory levels, the Stores team played a crucial role in supporting Infrastructure and Building Services, ensuring that all supplies needed for allocated jobs were readily available.

Post Office Team: Providing essential services to the community, the Post Office team consistently ensured that mail was sorted and ready for collection in a timely manner. Additionally, they maintained banking services for community members from Monday to Friday.

The dedication of the Corporate Services team has been instrumental in ensuring operational success, and their contributions have supported Council in effectively serving the community. I extend my sincere gratitude to all team members for their hard work and commitment over the past year.



STATUTORY REPORTING REQUIREMENTS

This section of the Annual Report contains the prescribed information required under the Local Government Act 2009 (LGA) and the Local Government Regulations 2012 (LGR).

Where a response from council is not applicable or no response is required it will be stated as a "N/A" or "Nil report".

Beneficial enterprises and business activities

LGA s41 contain a list of all the beneficial enterprises that the local government conducted during the financial year

Nil report.

LGA s45(a) contain a list of all the business activities that the local government conducted during the financial year

- Yarrabah Arts Centre;
- Yarrabah Tenancy Management;
- Housing Construction;
- Building Repairs & Maintenance;
- Venue & Events management;
- Animal Management;
- Environmental Health;
- Library Services;
- Newsletter & Social Media;
- Planning;
- Water / Waste Etc
- Road Infrastructure
- Trustee of DOGIT.

LGA s45(b) identify the business activities that are significant business activities

Nil report

LGA s45(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied

N/A

LGA s45(d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities

N/A

Expense Reimbursement Policy

LGR s185(a) a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy);



Resolution 01:26/07/2024

That Council resolve to endorse the recommendation presented by the Chief Executive Officer to adopt all policies as listed in the attached schedule covering the following areas:

- ☐ *Statutory and Governance*
- ☐ *Management*
- ☐ *Early Learning Centre*

Council authorise the implementation action to be carried out by CEO and Directors..

(the policy for Expenses Reimbursement was reviewed independently by council and the endorsement was captured in a batch of policies endorsed by council at the meeting referred above).

LGR s185(b) a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)

Nil report.

Councillors

LGR s186(a) the total remuneration, including superannuation contributions, paid to each councillor during the financial year

NAME	GROSS SALARY	SUPERANUATION	TOTAL REMUNERATION	EXPENSES	FRINGE BENEFIT TAX
Mayor Ross Andrews	91,986	11,038	103,024	7,457	11,250
Councillor Kenneth Jackson	43,601	4,796	48,397	3,159	0
Councillor Lucrecia Willett	51,712	5,688	57,401	3,556	0
Councillor Brian Underwood	55,965	6,156	62,122	2,946	0
Councillor Hezron Murgha	55,296	6,083	61,378	7,957	0
Mayor Daryl Sexton	24,693	2,914	27,607	6,561	3,750
Councillor Amy Neal	12,020	1,322	13,342	3,953	0
Councillor Michael Sands	15,284	1,681	16,965	3,612	0

Councillor Facilities

LGR 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



MAYOR

- Separate office accommodation with secretarial support and
- motor vehicle for business and personal use.

COUNCILLORS

- Office accommodation and secretarial/administrative support in accordance with the established staff structure

ADDITIONAL SUPPORT FOR COUNCILLORS

- Councillors are provided with access to facsimile, scanner, printer, photocopier and paper shredder for business use.
- Council provides each Councillor the necessary stationery and letterhead including postage costs, for the undertaking of duties directly associated with their position.
- Councillors are provided with fully maintained and serviced meeting/committee rooms, kitchen amenities and ablution facilities.
- Each Councillor has the option to be provided with an Electronic Tablet device or laptop and mobile phone. Each device provided with appropriate software to enable Councillors to perform their role.

Council Meetings Attended

LGR s186(c) the number of local government meetings that each councillor attended during the financial year

Attendance at Council Meetings from July 2023 to June 2024				
Position	Name	Ordinary Meetings Attended Total – 12	Special Meetings Attended Total – 2	Total Meetings Attended Total – 14
Mayor	Ross Andrews	9	1	10
Councillor	Kenneth Jackson	9	1	10
Councillor	Lucesia Willett	8	1	9
Councillor	Brian Underwood	12	2	14
Councillor	Hezron Murgha	12	2	14
Mayor	Daryl Sexton	3	1	4
Councillor	Amy Neal	3	1	4



Councillor	Michael Sands	3	1	4
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Conduct and Performance of Councillors

LGR s186(d) the total number of the following during the financial year:

LGR s186(d)(i) orders made under section 150I(2) of the LGA

Nil report

LGR s186(d)(ii) orders made under section 150IA(2)(b) of the LGA

Nil report

LGR s186(d)(iii) orders made under section 150AH(1) of the LGA

Nil report

LGR s186(d)(iv) decisions, orders and recommendations made under section 150AR(1) of the LGA

Nil report

LGR s186(e) each of the following during the financial year:

LGR s186 (e)(i) the name of each councillor for whom a decision, order, or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LGA was made

Nil report

LGR s186 (e) (ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;

Nil report

LGR s186 (e) (iii) a summary of the decision, order or recommendation made for each councillor;

Nil report

LGR s186 (1) (f)(i) 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 report

LGR s186 (1) (f)(ii) matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission

Nil report



LGR s186 (1) (f)(iii) notices given under section 150R(2) of the LGA

Nil report

LGR s186 (1) (f)(iv) notices given under section 150S(2)(a) of the LGA

Nil report

LGR s186 (1)(f)(v) occasions information was given under section 150AF(3)(a) of the LGA

Nil report.

LGR s186 (1)(f)(vi) 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 report

LGR s186 (1)(f)(vii) 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 report

LGR s186 (1)(g) the total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year.

Nil report

LGR s186(1)(h) 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 report

LGR s186(1)(i) the number of decisions made by the local government under section 150AG(1) of the LGA during the financial year.

Nil report

LGR s186(1)(j) the number of matters not decided by the end of the financial year under section 150AG(1) of the LGA.

Nil report

LGR s186(1)(k) the average time taken by the local government in making a decision under section 150AG(1) of the LGA.

Nil report

Administration Action Complaints

LGR s187(1)(a) a statement about the local government's commitment to dealing fairly with administrative action complaints;

Yarrabah Aboriginal Shire Council is committed to the principles of natural justice and fairness in all administrative complaint dealings. Council intends to provide a level of customer service that does not attract complaints, but acknowledges the right of persons to provide feedback, both positive and negative, on its services and/or to lodge a complaint about a decision or other action it takes. Council's complaints process is available on Council's website and enables Council to respond to complaints accurately and in a timely manner to ensure outcomes are achieved and delivered

LGR s187(1)(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.

Yarrabah Aboriginal Shire Council has implemented its complaints management process and assessment using appropriate tools and processes, which encompasses confidentiality, procedural fairness, and independent assessment and efficiency principles. Council commits to providing adequate resources and trained officers to deal with complaints and to record and analyse complaints data. All complaints are treated with the upmost care and consideration. Our aim is to address issues, resolve matters appropriately and add value to the council.

LGR s187(2)(a) the number of the following during the financial year.

LGR s187(2)(a)(i) administrative action complaints made to the local government;

Nil report

LGR s187(2)(a)(ii) administrative action complaints resolved by the local government under the complaints management process;

Nil report

LGR s187(2)(a)(iii) administrative action complaints not resolved by the local government under the complaints management process; and

Nil report

LGR s187(2)(b) the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year.

Nil report



Overseas Travel

LGR s188(1)(a) for a councillor - the name of the councillor

Nil report

LGR s188(1)(b) for a local government employee – that person's name and position held

Nil report

LGR s188(1)(c) the destination of the overseas travel

Nil report

LGR s188(1)(d) the purpose of the overseas travel

Nil report

LGR s188(1)(e) the cost of the overseas travel

Nil report

LGR s188(2) The annual report may also contain any other information about the overseas travel the local government considers relevant.

N/A

Expenditure on Grants to Community Organisations

LGR s189(1) a summary of the local government's expenditure for the financial year on grants to community organisations

The Council did not grant any funds to community organizations. However, the Council did provide donations , as addressed in s 189(2)(c)(ii) for sporting and cultural activities.

Local Government Discretionary Funds

LGR s189(2) the following information about the local government's discretionary funds—

LGR s189 (2)(a) the total amount budgeted for the financial year as the local government's discretionary funds;

\$6,000

LGR s189(2)(b) the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year;

Nil Report. Not a rates based Council

LGR s189(2)(c) the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:



Nil report

LGR s189(2)(c)(i) capital works of the local government that are for a community purpose

Nil report

LGR s189(2)(c)(ii) other community purposes;

\$1,000

LGR s189(2)(d) the amount of discretionary funds budgeted for use by each councillor for the financial year;

Nil Report

LGR s189(2)(e) if a councillor allocates discretionary funds in the financial year:

LGR s189(2)(e)(i) the amount allocated;

Nil Report.

LGR s189(2)(e)(ii) the date the amount was allocated;

Nil Report.

LGR s189(2)(e)(iii) the way mentioned in section 202(1) in which the amount was allocated;

Nil Report.

LGR s189(2)(e)(iv) if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made;

Nil Report.

LGR s189(2)(e)(v) the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.

Nil Report.

Implementing the Corporate Plan

LGR s190(1)(a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan

On 15 June 2022, Council endorsed the Corporate plan 2022 – 2027. The Corporate Plan sets the strategic direction and priorities for Yarrabah Aboriginal Shire Council for the next five years and focuses on the contribution that Council will make in realising the vision for Yarrabah. The Corporate Plan is based on three Themes. Each is supported by Objectives and Strategies that reflect what Council and the Community want to be support our foundations.

- Theme 1. Economy, Environment, People and Culture;
- Theme 2. Services and Infrastructure;



- Theme 3. Governance

Following the local government elections in March 2024, the new Council is in the process of reviewing the Corporate Plan to ensure alignment with their aspirations.

Progress to achieving these objectives is addressed in Departmental reports.

LGR s190(1)(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year.

Nil report.

LGR s190(1)(c) an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:

Nil report

LGR s190(2)(a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan.

Nil Report

LGR s190(2)(b) & (c) particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects.

Nil report

LGR s190(2)(d) particulars of any directions the local government gave the unit.

Nil report

LGR s190(1)(d) details of any action taken for, and expenditure on, a service, facility or activity:

LGR s190(1)(d)(i) supplied by another local government under an agreement for conducting a joint government activity.

Nil report

Special Rates or Charges

LGR s190(1)(d)(ii) for which the local government levied special rates or charges for the financial year;

Nil report

Invitations to change Tenders

LGR s190(1)(e) the number of invitations to change tenders under section 228(7) of the LGR during the financial year;



There were nil (0) instances during the 2023 - 2024 financial year where persons who had submitted a tender to Council were invited to change their tenders.

Registers

LGR s190(1)(f) a list of the registers kept by the local government;

The following list reflect the registers kept by the council:

- Councillor Declarations – Conflict of Interest
- Asset Register
- Delegations Register
- Correspondence Register
- Common seal Register
- Risk Register
- Complaints Register

LGR s190(1)(g) a summary of all concessions for rates and charges granted by the local government;

Yarrabah Shire Council did not issue special rates or charges during the reporting period

LGR s190(1)(h) the report on the internal audit for the financial year;

Internal Audit provides the Audit Committee, Chief Executive Officer and Senior Management with the assurance that Council's internal control systems are efficient, effective, economically viable and risks are understood / managed.

Council's appointed Internal Auditors are Pacifica Chartered Accountants. During the 2023 - 2024 financial year the internal audit focused on Stores and Inventory Management, QBuild Internal Staff Productivity and Arts & Cultural Precinct Operations. The audits highlighted a number of recommendations for improvement. These recommendations have been referred to the councillors and directions issued to Senior Management for their attention.

Yarrabah Aboriginal Shire Council and the Senior Management remain committed to supporting the independent audit process and ensuring robust systems and checks are in place to promote sound financial management and control. The team at Yarrabah Aboriginal Shire Council also show their support by implementing the recommendations of the internal audit.

Competitive Neutrality Complaints

LGR s190(1)(i) a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints;

Nil report



LGR s190(1)(j) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR.

Nil report

Senior Staff Remuneration

LGA s201(1)(a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government.

The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.

Total = \$724,857

LGA s201(1)(b) the number of employees in senior management who are being paid each band of remuneration. Each band of remuneration is an increment of \$100,000.

There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.

Package range	Number of senior contract employee within package range
\$100,000 - \$200,000	5



COMMUNITY FINANCIAL REPORT

Our Community Financial Report contains a summary and analysis of our financial performance and position for the financial year.

This community report will focus on our two key financial statements that will provide clarity and make it easier for readers to understand our financial management and performance as shown in the financial statements.

Comprehensive Income

- How did we perform in relation to making a profit over the past year?

Financial Position

- What do we owe and what do we own at year end?

The performance over the past four years will be reviewed to highlight areas of change.

RESULTS

Highlights of 2023/2024

- Asset additions of \$8.55 Million
- Unqualified Audit

Snapshot of the Financial Statements for Year Ended 30 June 2024

	Council
	\$ Million
Operating Revenue	17.00
Operating Expenses	25.02
Operating Position	-8.01
Capital Income	11.03
Capital Expenses	1.17
Net Result	1.84
Total Assets	181.15
Total Liabilities	10.82
Net Community Assets	170.33



Council has finished the year ending 30 June 2024 with a \$1.84 million profit. Council strives to improve our economic base and has a commitment to increasing our own-source revenue while decreasing non-essential expenditure.

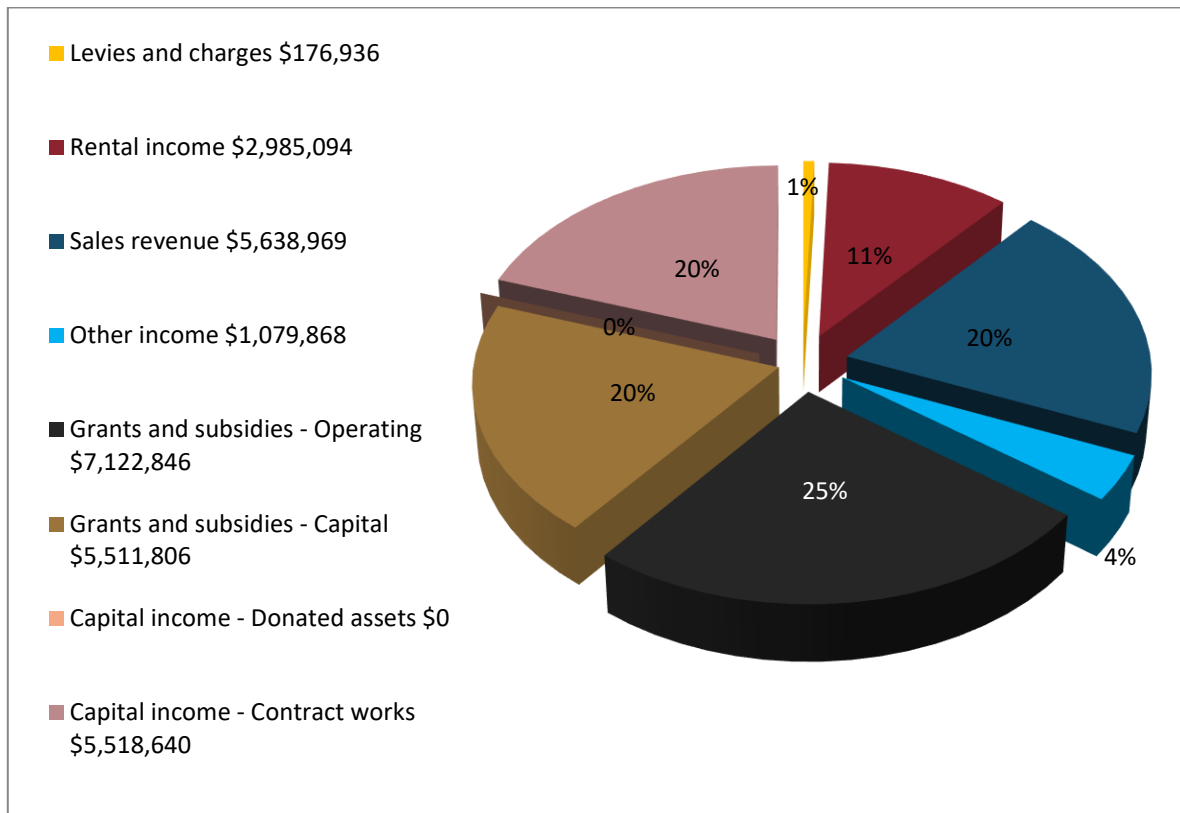
Our long-term financial forecast provides a plan to address the challenges and demands associated with providing economic sustainability within an uncertain future.

STATEMENT OF COMPREHENSIVE INCOME

This statement measures how Council has performed in relation to income and expenses during this financial year showing the profit/loss.

	Council			
	2024	2023	2022	2021
Recurrent Revenue	12.9	14.1	9.0	9.8
Capital Revenue	5.5	2.5	4.4	4.3
Recurrent Income	4.1	3.7	3.6	3.5
Capital Income	5.5	4.2	0.5	0.7
Total Income	28.0	24.5	17.5	18.3
Recurrent Expenses	25.0	21.9	19.0	17.0
Capital Expenses	1.2	0.7	0.8	0.9
Loss on Deconsolidation	0.0	0.0	0.0	0.0
Total Expenses	26.2	22.6	19.8	17.9
Net Result	1.8	1.9	-2.3	0.4

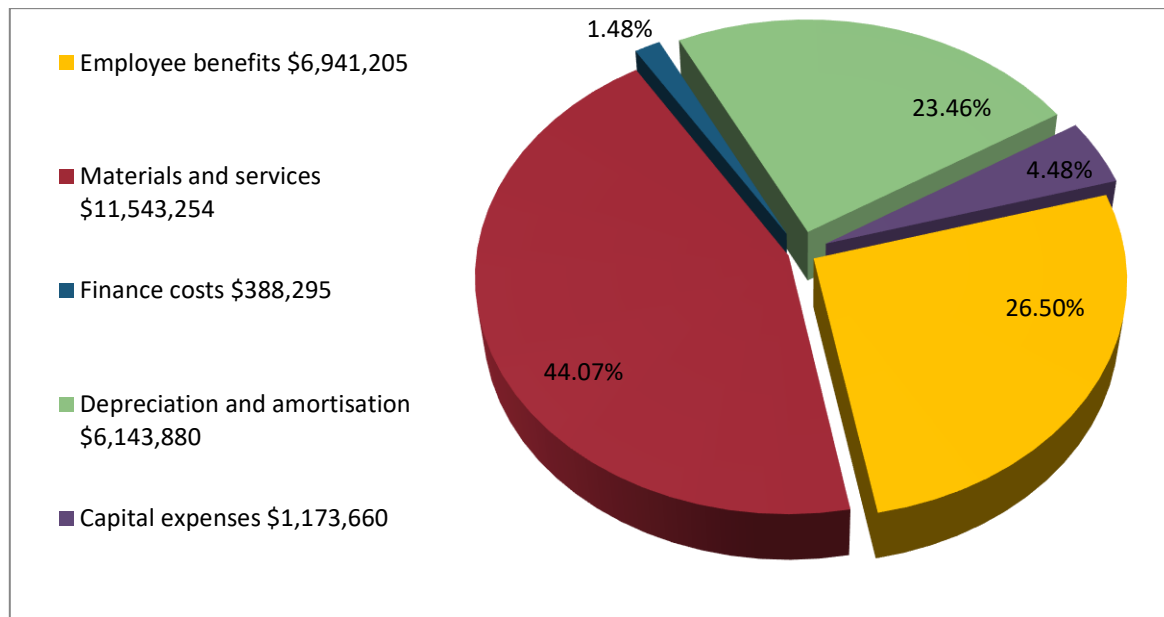


COUNCIL INCOME: WHERE DID THE MONEY COME FROM?

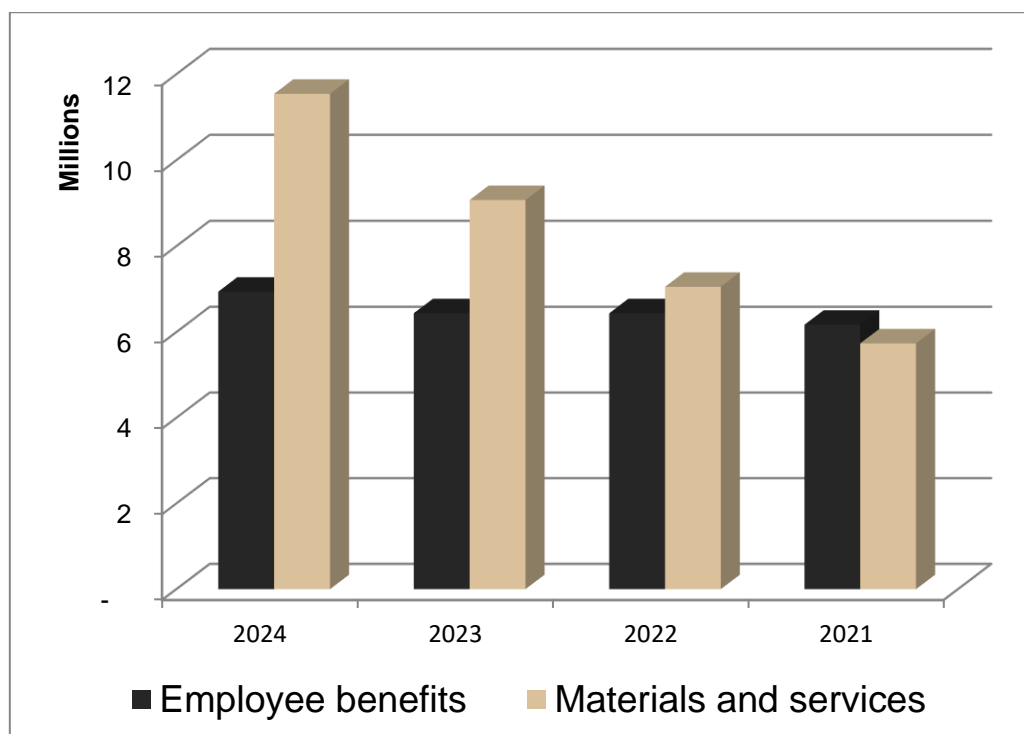
The above graph shows 65% of our income this year is grant funded for various operating and capital projects. In preceding years we had seen grant funding running at : 2023: 48%; 2022: 62%. This year, increased social Housing Upgrades, Council being contracted to construct 3 new social houses, and the Jilara Oval & Arts Precinct upgrades saw the percentage increase.

In 2023-24, Council's own-source revenue was \$9.88M, 35% of the Council's total revenue. The own-source revenue income streams are rent collection and planned maintenance works from QBuild.



COUNCIL EXPENSES: WHERE WAS THE MONEY SPENT?

The above chart shows Council's expenses. Materials and services were \$11.54M (44%) of our total expenditure. Employee benefits were \$6.94M (27%) that was closely followed by the expense of Council's assets depreciating \$6.14M (23%).



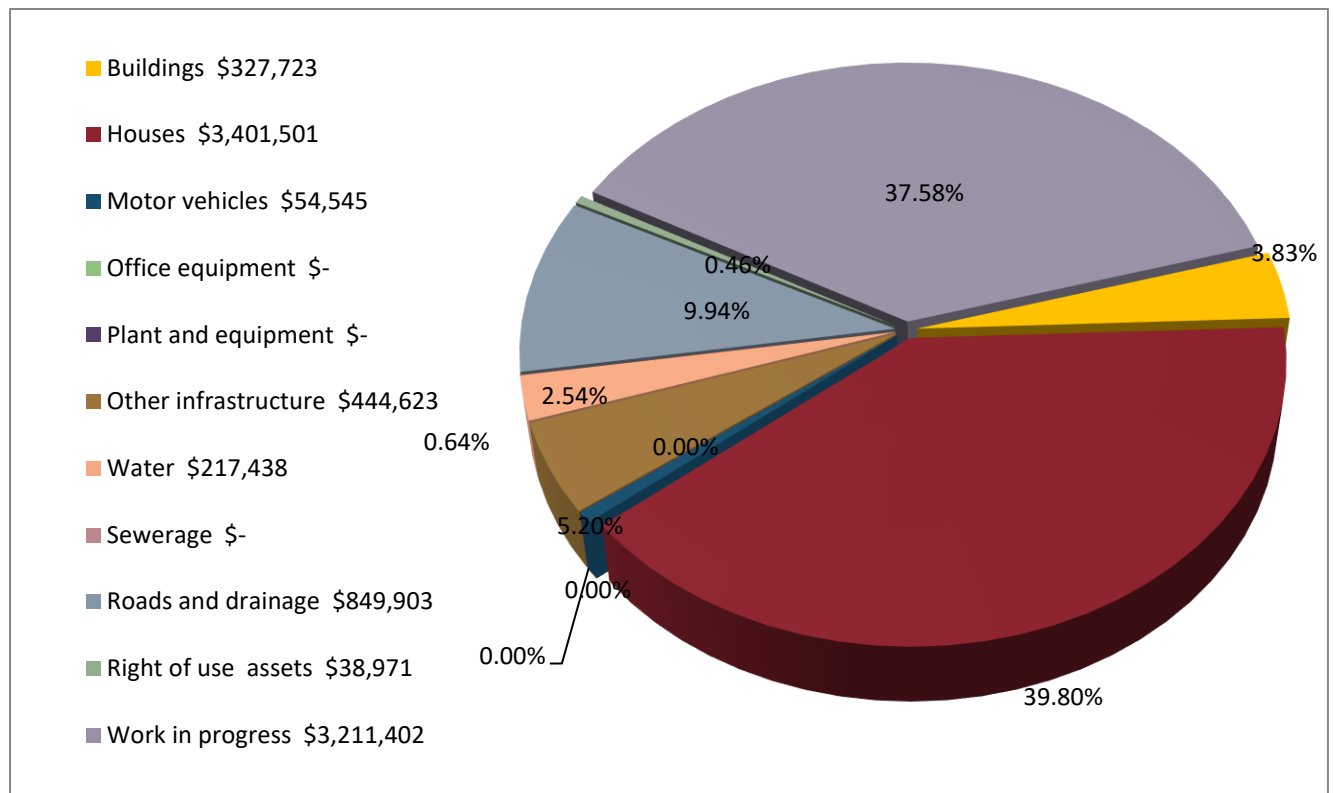
The increase in materials and services was due to the associated increased costs of material used in planned maintenance and Healthy Housing projects throughout the Community.



COUNCIL ASSETS: WHAT DID WE PURCHASE AND CONSTRUCT?

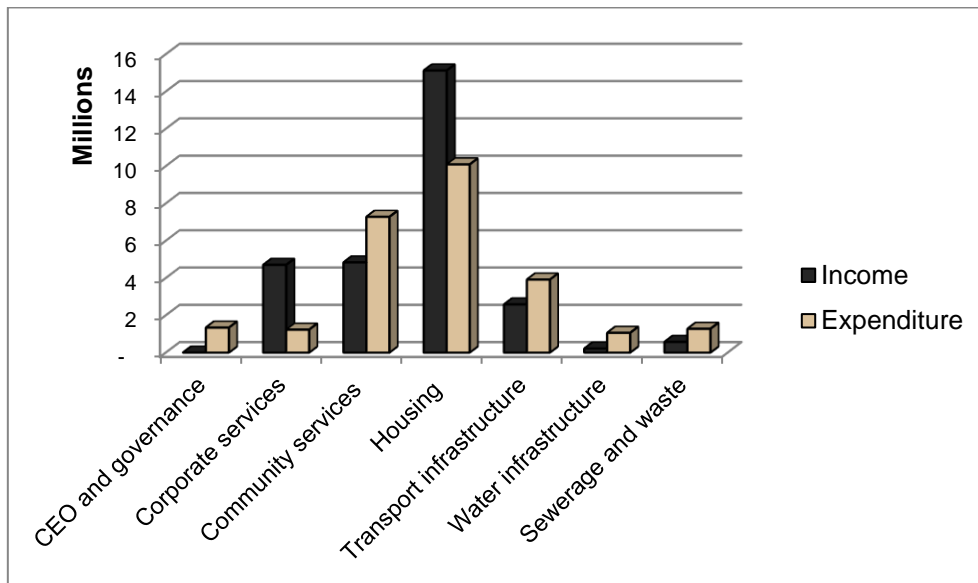
In 2024, Council recorded asset additions of \$8.55M. Council's total non-current assets are \$164.5M.

The graph below shows the types of assets we purchased or built in 2024.



The majority of additions in 23-24 was social housing upgrades and new house construction. The majority of Work in Progress at 30 June 2024 was infrastructure and the Balamba development.



INCOME & EXPENDITURE BY COUNCIL FUNCTION

Housing (Construction and Maintenance) is responsible for 54% (\$15.1M) of Council's total revenue, followed by Community Services at 17% (\$4.8M), Corporate Services at 17% (\$4.7M) and Transport Infrastructure at 9% (\$2.6M).

Corporate services and community services income are largely made up of grants, subsidies, contributions and donations. At this time own source revenue in these areas is an impossibility.

STATEMENT OF FINANCIAL POSITION

Our statement of financial position measures what Council owns (assets) and what is owed (liabilities) to relevant stakeholders at the end of the financial year. By viewing what Council owns, reduced by what we owe shows Council's net wealth (equity) as at 30 June 2024.

Assets	181,149,669
Liabilities	10,817,738
= Equity	170,331,931

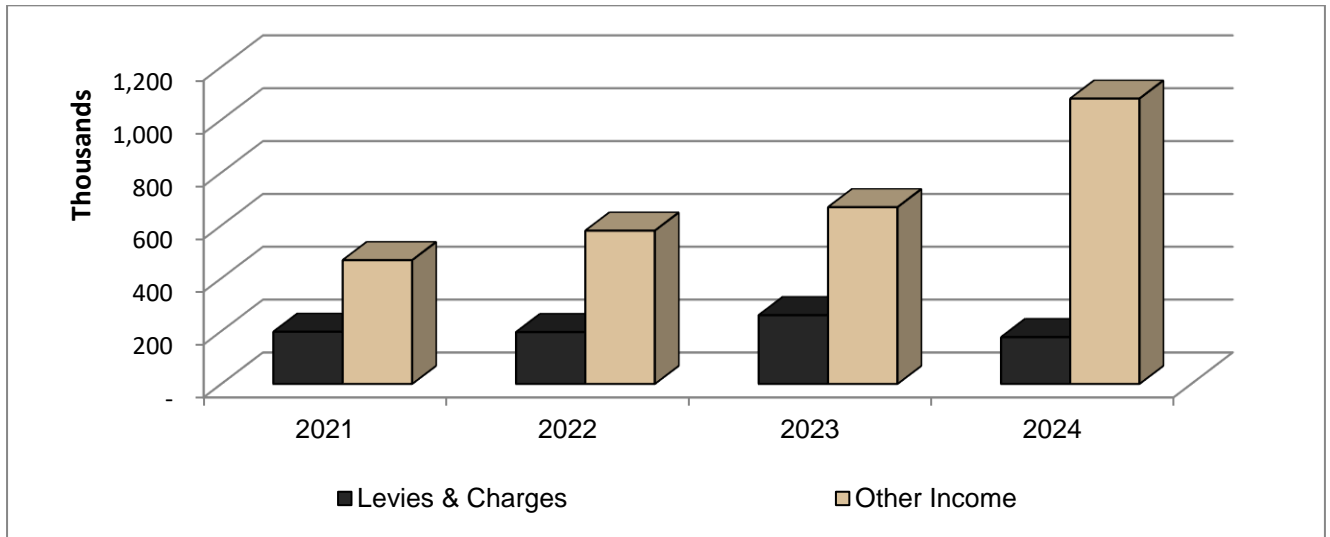
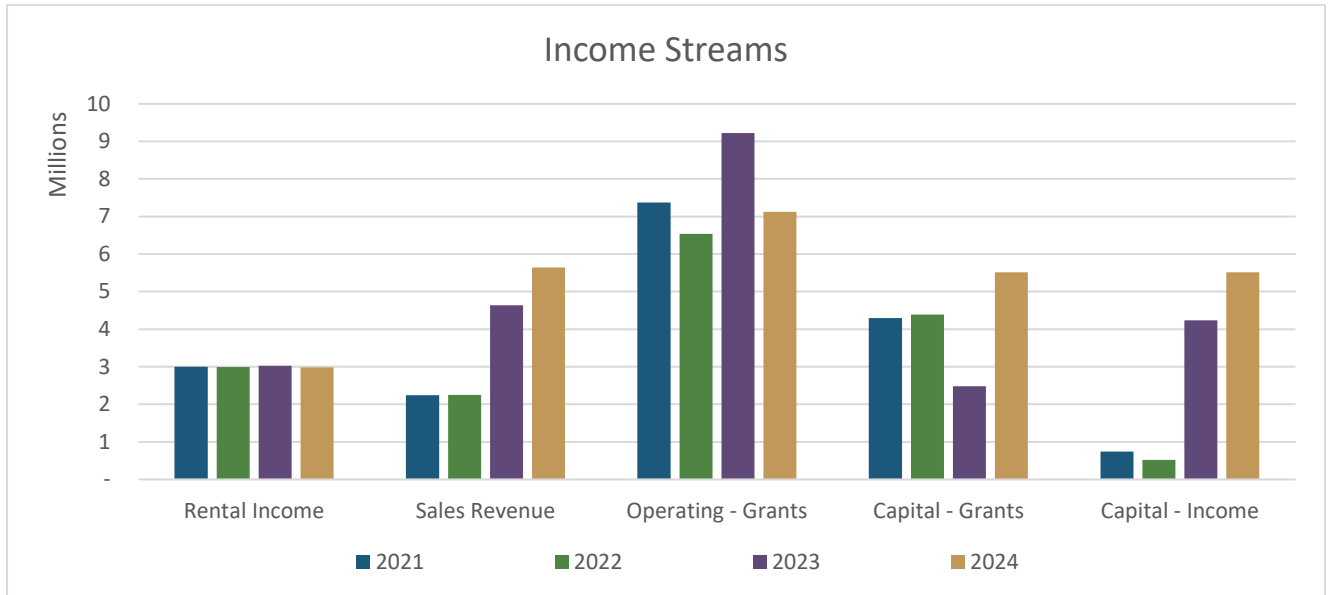
The majority of Council's assets are infrastructure at \$164M. Our infrastructure consists of social houses, buildings, roads, water and other assets that will require considerable investment in the future to maintain for the community of Yarrabah.



Trade and other payables at \$8.11M make up the bulk of Council's liabilities. This represents monies owed by Council but were not due to be paid and unexpended grant funds.

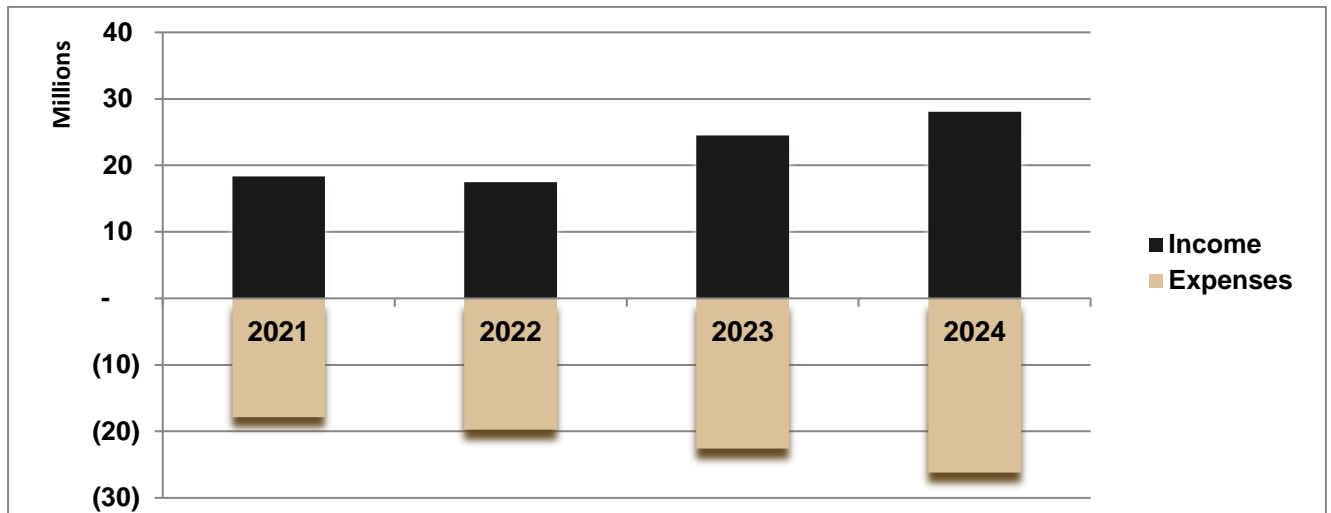
THE PAST FOUR YEARS IN REVIEW - COUNCIL

The following graphs display our income streams over the past four years:



The last four years in review highlight Council's commitment to reducing expenditure while working to increase areas of own source revenue.





In 23-24 Council's expenditure increased from previous years as running costs globally continue to increase and more planned maintenance work is done. Expenditure equates to 93% of income.



Financial Statements

LGR s183(a) the general purpose financial statement for the financial year, audited by the auditor general



Annual Financial Statements

for the year ended 30 June 2024



**Yarrabah Aboriginal Shire Council
Financial Statements
For the year ended 30 June 2024**

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

	Note	2024 \$	2023 \$
Income			
Revenue			
Recurrent revenue			
Service charges	3(a)	176,936	260,189
Sales revenue	3(b)	5,638,969	4,636,130
Grants, subsidies, contributions and donations	4(a)	7,122,846	9,220,025
Total recurrent revenue		<u>12,938,751</u>	<u>14,116,344</u>
Capital revenue			
Grants, subsidies, contributions and donations	4(b)	5,511,806	2,476,626
Total capital revenue		<u>5,511,806</u>	<u>2,476,626</u>
Capital income	5(a)	5,518,640	4,234,072
Rental income	5(b)	2,985,094	3,022,529
Other income	5(c)	1,079,868	668,791
Total income		<u>28,034,159</u>	<u>24,518,362</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(6,941,205)	(6,438,698)
Materials and services	7	(11,543,254)	(9,073,009)
Finance costs	8	(388,295)	(656,624)
Depreciation and amortisation	12	(6,143,880)	(5,751,105)
		<u>(25,016,634)</u>	<u>(21,919,635)</u>
Capital expenses	9	(1,173,660)	(683,822)
Total expenses		<u>(26,190,294)</u>	<u>(22,603,457)</u>
Net result		<u>1,843,865</u>	<u>1,914,905</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	12	8,602,403	9,106,635
Total other comprehensive income for the year		<u>8,602,403</u>	<u>9,106,635</u>
Total comprehensive income for the year		<u>10,446,268</u>	<u>11,021,540</u>

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



Yarrabah Aboriginal Shire Council
Statement of Financial Statement
As at 30 June 2024

	Note	2024 \$	2023 \$
Current assets			
Cash and cash equivalents	10	11,486,084	11,008,756
Trade and other receivables	11	2,055,976	2,636,657
Inventories		165,439	213,546
Contract assets	14	2,974,790	798,759
Total current assets		16,682,289	14,657,718
Non-current assets			
Property, plant and equipment	12	164,467,380	154,625,937
Total non-current assets		164,467,380	154,625,937
Total assets		181,149,669	169,283,655
Current liabilities			
Trade and other payables	15	2,228,236	2,498,436
Contract liabilities	14(b)	5,850,604	4,245,543
Lease liabilities		33,951	791
Provisions	16	783,319	684,006
Total current liabilities		8,896,110	7,428,776
Non-current liabilities			
Trade and other payables	15	212,413	312,251
Provisions	16	1,709,215	1,656,965
Total non-current liabilities		1,921,628	1,969,216
Total liabilities		10,817,738	9,397,992
Net community assets		170,331,931	159,885,663
Community equity			
Asset revaluation surplus	17	113,582,452	104,980,049
Retained surplus		56,749,479	54,905,614
Total community equity		170,331,931	159,885,663

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



Yarrabah Aboriginal Shire Council
Statement of Changes in equity
For the year ended 30 June 2024

		Asset revaluation surplus	Retained surplus	Total
	Note	\$	\$	\$
Balance as at 1 July 2023		104,980,049	54,905,614	159,885,663
Net result		-	1,843,865	1,843,865
Increase in asset revaluation surplus	12	8,602,403	-	8,602,403
Total comprehensive income for the year			1,843,865	10,446,268
Balance as at 30 June 2024		113,582,452	56,749,479	170,331,931
Balance as at 1 July 2022		95,873,414	52,990,709	148,864,123
Net result		-	1,914,905	1,914,905
Increase in asset revaluation surplus	12	9,106,635	-	9,106,635
Total comprehensive income for the year		9,106,635	1,914,905	11,021,540
Balance as at 30 June 2023		104,980,049	54,905,614	159,885,663

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



Yarrabah 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		8,683,228	3,717,469
Payments to suppliers and employees		(20,654,385)	(14,254,025)
		<u>(11,971,159)</u>	<u>(10,536,556)</u>
Interest received		427,177	149,457
Rental income		2,985,094	3,022,529
Recurrent grants and contributions		6,554,334	9,220,025
Net cash inflow (outflow) from operating activities	22	<u>(2,004,554)</u>	<u>1,855,455</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(8,546,106)	(6,434,610)
Proceeds from sale of property plant and equipment		-	7,090
Capital grants, subsidies, contributions and donations		11,027,988	7,128,733
Net cash inflow (outflow) from investing activities		<u>2,481,882</u>	<u>701,213</u>
Net increase (decrease) in cash and cash equivalents held		<u>477,328</u>	<u>2,556,668</u>
Cash and cash equivalents at the beginning of the financial year		11,008,756	8,452,088
Cash and cash equivalents at end of the financial year	10	<u>11,486,084</u>	<u>11,008,756</u>

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



Yarrabah 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

Yarrabah 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. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

These financial statements have been prepared under the historical cost convention except for certain current and non-current assets which are measured at fair value.

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

Yarrabah Aboriginal Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2023, none of the standards had a material impact on reported position, performance and cash flows. 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. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

	Effective for NFP annual report periods beginning on or after:
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2021-6 and AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)	1 January 2024
ASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non Financial Assets of Not-for-Profit Public Sector Entities	1 January 2024



Yarrabah Aboriginal Shire Council
Notes to the Financial Statements (cont.)
For the year ended 30 June 2024

1 Information about these financial statements (continued)

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 and 4

Valuation and depreciation of property, plant and equipment - Notes 12 and 13

Provisions - Note 16

Contingent liabilities - Note 18

Financial instruments - Note 11

1.E Rounding and comparatives

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

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

1.F Leases

Leases of property under which the Council as lessor transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Council currently has no finance leases. Other leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

1.G Community housing

Yarrabah Aboriginal Shire Council does not hold any investment property, however does provide social housing as a service to community members. As the Council area is situated on Deed of Grant in Trust (DOGIT) there is a prohibition on sale of any land within the area designated under DOGIT as mentioned in Note 12. (a).

1.H 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 an asset or liability respectively.



For the year ended 30 June 2024

2 Analysis of Results by Function

2(a) Components of council functions

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

CEO and governance

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

Corporate services

Corporate services provides professional finance and information services across all of Council. This function includes internal audit, budget support, financial accounting, the taxation unit, marketing and communication 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.

Community services

The goal of community services is to ensure Yarrabah is a healthy, vibrant, contemporary and connected community. This function provides well managed and maintained community facilities, and ensures the effective delivery of culture, arts, welfare, sport and recreational services.

Housing

The objective of the housing function is to provide serviceable social housing to community members. This includes construction, repairs and maintenance and tenancy management.

Transport infrastructure

The objective of the transport infrastructure program is to ensure the community is serviced by a quality and effective road network. This function provides and maintains roads and drainage.

Water infrastructure

The goal of the water program is to support a healthy, safe community through sustainable water services. This function includes all water supply services.

Sewerage and waste

This function is to protect and support our community and natural environment by sustainably managing refuse and sewerage infrastructure. This function provides refuse collection and disposal services and sewerage services.



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

2 Analysis of results by function (continued)
(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						2024	2024							
	Grants	Other	2024	Grants	2024	Other	2024	Capital									
2024	2024		2024	2024		2024	2024	2024	2024	2024	2024	2024	2024	2024	2024		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
CEO and governance	-	-	-	-	-	-	-	(1,340,346)	-	(1,340,346)	(1,340,346)	(1,340,346)	(1,340,346)	-	-	-	
Corporate services	4,698,534	-	-	15,797	-	-	4,704,331	(1,230,431)	-	(1,230,431)	3,458,103	3,473,900	18,158,897	-	-	-	
Community services	1,680,898	1,761,499	-	1,362,623	-	-	4,835,020	(7,098,759)	(179,872)	(7,278,631)	(3,656,362)	(2,443,611)	23,175,352	-	-	-	
Housing	-	7,719,594	-	1,867,022	5,518,840	-	15,125,256	(9,194,226)	(895,009)	(10,089,235)	(1,474,632)	5,036,021	84,064,221	-	-	-	
Transport infrastructure	727,750	89,730	-	1,766,253	-	-	2,583,733	(3,877,972)	(37,894)	(3,915,866)	(3,060,492)	(1,331,933)	34,223,052	-	-	-	
Water infrastructure	-	63,397	-	150,111	-	-	213,508	(1,037,201)	(22,782)	(1,059,983)	(973,804)	(846,475)	11,400,350	-	-	-	
Sewerage and waste	25,664	246,647	-	300,000	-	-	572,311	(1,237,699)	(38,303)	(1,276,002)	(966,388)	(703,691)	10,127,797	-	-	-	
Total Council	7,122,846	9,890,867	5,511,806	5,518,640	5,518,640	28,034,159	28,034,159	(25,016,634)	(1,173,660)	(26,190,294)	(8,012,111)	1,843,965	181,149,669	-	-	-	

Year ended 30 June 2023

Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent			Capital									
	Grants	Other		Grants	Other								
	2023	2023		2023	2023								
	\$	\$	\$	\$	\$	\$							
CEO and governance	-	-	-	-	-	-	-	(1,286,528)	-	(1,286,528)	(1,286,528)	-	
Corporate services	6,667,205	-	-	-	-	6,667,205	(1,365,709)	(5,900,202)	(10,179)	(1,365,709)	5,301,496	16,258,518	
Community services	1,987,810	1,469,287	-	577,269	-	4,034,366	(5,900,202)	(8,885,547)	(636,252)	(9,521,799)	(2,443,105)	20,611,228	
Housing	-	3,310,646	-	1,155,553	4,234,072	8,700,271	(8,885,547)	(2,472,450)	-	(9,521,799)	(5,574,901)	(621,528)	
Transport infrastructure	490,126	3,445,078	-	287,856	-	4,233,060	(2,472,450)	(783,264)	-	(2,472,450)	1,462,754	31,867,053	
Water infrastructure	-	94,748	-	70,000	-	164,748	(783,264)	(1,225,935)	(37,391)	(783,264)	(688,516)	11,220,967	
Sewerage and waste	74,884	267,880	-	375,948	-	718,712	(1,225,935)	(2,603,326)	(883,171)	(2,603,326)	(544,614)	9,925,642	
Total Council	9,220,025	8,587,639	2,476,626	4,234,072	4,234,072	24,518,362	(21,919,635)	(683,822)	(22,603,457)	(4,111,971)	1,914,905	169,283,655	



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

3 Revenue

Service levies are recognised as revenue at the beginning of the levy period to which they relate.

	2024 \$	2023 \$
(a) Service charges		
Service levies	176,936	260,189
	<u>176,936</u>	<u>260,189</u>

(b) Sales revenue

Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Council generates revenues from a number of services including child care, school bus run, swimming pool, equipment and facility hire and contracts for road and earthworks. Recurrent revenue from housing contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

	2024 \$	2023 \$
Rendering of services		
Bus run revenue	67,163	64,795
Child care fees	43,522	87,850
Contract works revenue	5,354,689	4,313,648
Other sales of services	62,666	90,402
	<u>5,528,040</u>	<u>4,556,695</u>
Sale of goods		
Art and craft museum	110,929	79,435
	<u>110,929</u>	<u>79,435</u>
Total sales revenue	<u>5,638,969</u>	<u>4,636,130</u>

4 Grants, subsidies, contributions and donations

Grant income under AASB 15

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

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

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

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.



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

4 Grants, subsidies, contributions and donations (Continued)

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised 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.

Donations and contributions

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.

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

	2024 \$	2023 \$
(a) Operational		
General purpose grants	4,704,527	7,038,547
State government subsidies and grants	2,145,749	1,749,916
Commonwealth government subsidies and grants	232,377	196,283
Other grant providers	40,193	235,279
	<u>7,122,846</u>	<u>9,220,025</u>

In June 2023, Council received \$2,547,290, equating to 100% of the 2023-24 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipts in the 2022-23 financial year. In the 2023-24 financial year, Council received only \$105,723 under the Commonwealth Financial Assistance Grant, and as such, there is a decrease in Council revenue.

(b) Capital		
State government subsidies and grants	5,511,806	2,476,626
	<u>5,511,806</u>	<u>2,476,626</u>

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

	2024		2023	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
	\$	\$	\$	\$
Grants, subsidies, contributions and donations	7,089,155	5,545,497	8,449,048	3,247,603
	<u>7,089,155</u>	<u>5,545,497</u>	<u>8,449,048</u>	<u>3,247,603</u>

5 Capital and other income

	Note	2024 \$	2023 \$
(a) Capital income			
Contract works income		5,518,640	4,234,072
		<u>5,518,640</u>	<u>4,234,072</u>

Contracted building of new social houses to the value of \$5 Mn was performed by Council in 2023-2024.

(b) Rental income			
Property rental		2,985,094	3,022,529
		<u>2,985,094</u>	<u>3,022,529</u>

Rental income from community housing is recognised as income on a periodic straight line basis over the tenancy term.



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

5 Capital and other income (Continued)

	2024 \$	2023 \$
(c) Other income		
Interest received	427,177	149,457
Other income	652,691	519,334
	<u>1,079,868</u>	<u>668,791</u>

6 Employee benefits

Total staff wages and salaries	5,438,806	5,062,726
Councillors' remuneration	329,880	318,399
Fringe benefit tax	39,056	39,057
Workcover	132,633	97,818
Annual, sick and long service leave entitlements	606,418	588,202
Superannuation	606,461	541,318
Workwear	26,846	25,418
	<u>7,180,100</u>	<u>6,672,939</u>
Less: Capitalised employee expenses	<u>(238,895)</u>	<u>(234,041)</u>
	<u>6,941,205</u>	<u>6,438,898</u>

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

Total Council employees at the reporting date:

	2024 No.	2023 No.
Elected members	5	5
Administration staff	25	32
Depot and outdoors staff	83	68
Total full time equivalent employees	<u>113</u>	<u>105</u>

7 Materials and services

	2024 \$	2023 \$
Audit services	152,234	158,881
Communications and IT	268,720	289,480
Contractors	873,672	377,075
Donations paid	1,000	800
Food	38,397	45,615
Hire of equipment	767,967	379,909
Insurance	1,172,260	1,446,792
Materials and operating	2,208,769	1,434,524
Motor vehicle expenses	188,674	157,575
Power	275,148	300,998
Repairs and maintenance	5,002,128	4,045,009
Subscriptions and registrations	130,144	137,356
Travel and accommodation	51,127	34,338
Other materials and services	413,014	264,877
	<u>11,543,254</u>	<u>9,073,009</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$77,655 (2023: \$74,000).

8 Finance costs

Bank charges		12,832	8,963
Impairment of receivables	11	347,832	619,830
Landfill provision expense - Unwinding of the discount rate	12	27,831	27,831
		<u>388,295</u>	<u>656,624</u>



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

9 Capital expenses

		2024 \$	2023 \$
Provision for restoration of land			
Remeasurement of refuse restoration provision	16	38,303	37,391
Loss on disposal of property, plant and equipment			
Carrying value of disposed property, plant and equipment	12	1,135,357	653,521
Less proceeds from sale of property, plant and equipment			(7,090)
Loss on disposal of property, plant and equipment		1,135,357	646,431
		1,173,660	683,822
Total capital income / (expenses)			

10 Cash and cash equivalents

	2024 \$	2023 \$
Cash at bank and on hand	2,530,925	4,616,286
Term deposits	8,955,159	6,392,470
Balance per Statement of Cash Flows	11,486,084	11,008,756

Council is exposed to credit risk through its investments in the OTC Cash Fund and QTC Working Capital Facility. The OTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. 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	11,486,084	11,008,756
Less: Externally imposed restrictions on cash	(5,104,862)	(7,649,867)
Unrestricted cash	6,381,222	3,358,889

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

Unspent government grants and subsidies	5,104,862	7,649,867
Total unspent restricted cash	5,104,862	7,649,867

Cash and deposits at call are held in the Commonwealth Bank of Australia and with QTC in normal term deposits and business cheque accounts.



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

11 Trade and other receivables			
Settlement of these amounts is required within 30 days from invoice date.			
Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income.			
Debtors are grouped into different categories based on their nature of operations. Community service charges related to water, sewerage and waste. No interest is charged on debtors. There is a concentration of credit risk for community service charges and housing rent collection due to its customer base which is individuals in the community. The Council does not make loans to community residents.			
		2024	2023
		\$	\$
Current			
Community service charges		584,431	592,089
Commercial leases		121,775	77,986
Day care centre fees		140,158	109,325
Housing rental		2,947,059	3,621,409
Other trade and sundry debtors		2,200,551	523,144
Recoverable works		479	479
		5,994,453	4,924,432
Less: loss allowance		-4,286,030	-4,004,256
		1,708,423	920,176
Receivables (Non-Financial Instruments)			
Accrued revenue		14,643	409,314
GST recoverable		239,937	264,050
Prepayments		92,973	1,043,117
		347,553	1,716,481
Total current receivables		2 055 976	2,636,657
Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.			
Movement in accumulated impairment losses is as follows:			
Opening balance at 1 July		4,004,256	3,384,426
Impairment Debts written off during the year		-65,858	
Additional impairments recognised	8	347,632	619,830
Closing Balance at 30 June		4,286,030	4,004,256
The following represents an analysis of the age of the Council's financial assets that are either fully performing, past due or impaired:			
Fully performing		1,886,268	228,597
Past due Less than 30 days		21,355	19,627
Past due 31-60 days		29,348	77,452
More than 90 days		4,057,482	4,598,756
Total gross carrying amount		5,994,453	4,924,432
Loss allowance		-4,286,030	-4,004,256
		1,708,423	920,176
After reviewing macroeconomic conditions, Council reached the conclusion that forwards looking conditions indicated no foreseeable expected deviations from historically calculated ratios, thus no forward looking adjustments were made			



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

11 Trade and other receivables (continued)

Expected credit loss assessment

The Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

2024	Aging	Closing balance at 30/06/2024 \$	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$
Recoverable Works	N/A	-	0.0%	0.0%	-
Community service charges	1-30 days	(20,412)	15.0%	100.0%	(3,062)
	31-60 days	809	50.0%	100.0%	405
	61-90 days	-	80.0%	100.0%	-
	90+ days	604,037	90.0%	100.0%	543,633
	Total	584,434			540,976
Commercial leases	1-30 days	38,191	15.0%	100.0%	5,729
	31-60 days	10,281	50.0%	100.0%	5,141
	61-90 days	17,178	80.0%	100.0%	13,742
	90+ days	51,906	90.0%	100.0%	46,715
	Specific debtors*	147,980	0.0%	0.0%	-
	Total	265,536			71,327
Daycare centre fees	1-30 days	1,328	15.0%	100.0%	199
	31-60 days	2,952	50.0%	100.0%	1,476
	61-90 days	7,733	80.0%	100.0%	6,186
	90+ days	124,373	90.0%	100.0%	111,936
	Total	136,386			119,797
Housing rental	1-30 days	638	15.0%	100.0%	95
	31-60 days	101	50.0%	100.0%	51
	61-90 days	2,776	80.0%	100.0%	2,221
	90+ days	3,910,801	90.0%	100.0%	3,519,720
	Total	3,914,314			3,522,087
Other trade and sundry debtors	1-30 days	5,917	7.0%	100.0%	414
	31-60 days	1,655	15.0%	100.0%	248
	61-90 days	7,264	24.0%	100.0%	1,743
	90+ days	91,998	32.0%	100.0%	29,438
	Specific debtors*	1,129,299	0.0%	0.0%	-
	Total	1,236,133			31,843

*Specific debtors (Government entities) which no default is expected

Credit loss movements at reporting date

347,632



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

11 Trade and other receivables (continued)

The following table provides information about the exposure to credit risk and expected losses for trade receivables from individual customers as at 30 June 2023:

2023	Aging	Closing balance at 30/06/2023 \$	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$
Recoverable Works	N/A	479	0.0%	0.0%	-
Community service charges	1-30 days	(39,213)	15.0%	100.0%	(5,882)
	31-60 days	1,308	50.0%	100.0%	654
	61-90 days	-	80.0%	100.0%	-
	90+ days	629,994	90.0%	100.0%	566,995
	Total	592,089			561,767
Commercial leases	1-30 days	3,480	15.0%	100.0%	522
	31-60 days	8,327	50.0%	100.0%	4,164
	61-90 days	339	80.0%	100.0%	271
	90+ days	65,840	90.0%	100.0%	59,256
	Total	77,986			64,213
Daycare centre fees	1-30 days	6,158	15.0%	100.0%	924
	31-60 days	4,410	50.0%	100.0%	2,205
	61-90 days	65,263	80.0%	100.0%	52,210
	90+ days	33,494	90.0%	100.0%	30,145
	Total	109,325			85,484
Housing rental	1-30 days	1,700	15.0%	100.0%	255
	31-60 days	3,633	50.0%	100.0%	1,817
	61-90 days	1,788	80.0%	100.0%	1,430
	90+ days	3,614,288	90.0%	100.0%	3,252,859
	Total	3,621,409			3,256,361
Other trade and sundry debtors	1-30 days	12,482	7.0%	100.0%	874
	31-60 days	1,183	15.0%	100.0%	177
	61-90 days	4,909	24.0%	100.0%	1,178
	90+ days	106,889	32.0%	100.0%	34,204
	Specific debtors*	397,681	0.0%	0.0%	-
	Total	523,144			36,434

*Specific debtors (Government entities) which no default is expected

Credit loss movements at reporting date

619,830



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

12. Property, plant and equipment

30 June 2024

Basis of measurement

Asset values

Opening gross value as at 1 July 2023

Additions

Disposals

Revaluation adjustment to asset revaluation surplus

Assets transferred from work in progress

Closing gross value as at 30 June 2024

Accumulated depreciation and impairment

Opening balance as at 1 July 2023

Depreciation expense

Depreciation on disposals

Amortisation of refuse restoration provision

Revaluation adjustment to asset revaluation surplus

Accumulated depreciation as at 30 June 2024

Total carrying amount as at 30 June 2024

Range of estimated useful life in years

Additions comparison

Revaluations

Other additions

Total additions

Note	Buildings	Houses	Motor vehicles	Office equipment	Plant and equipment	Other infrastructure	Water	Sewerage	Roads and drainage	Right of use asset	Works in progress	Total
	Fair Value	Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
9	31,463,844	134,170,329	2,620,792	350,963	2,794,328	8,483,993	17,233,572	11,924,450	38,287,345	28,039	1,688,700	248,756,403
	327,723	3,401,601	54,545	-	-	444,623	217,438	-	849,263	36,871	3,211,402	8,546,108
	(203,176)	(1,976,696)	-	-	-	-	93,094	-	(10,546)	(28,830)	-	(2,332,347)
17	3,622,950	8,894,795	-	-	-	346,653	495,770	346,193	1,124,089	-	-	14,822,388
	42,251	203,259	-	-	-	107,457	-	-	50,154	-	(443,261)	-
	36,453,102	144,893,109	2,681,327	350,963	2,894,328	9,302,196	17,671,694	12,272,643	49,290,849	38,110	4,456,049	266,765,455
9	14,600,810	56,217,779	2,570,560	213,947	1,460,329	1,072,364	6,019,096	3,882,946	7,937,866	27,245	-	94,103,485
	176,350	3,616,218	92,461	23,542	172,425	252,205	321,712	216,088	665,741	4,716	-	6,143,883
	(23,304)	(1,034,697)	-	-	-	-	(46,372)	-	(22,852)	(28,830)	-	(1,156,982)
17	1,793,922	3,044,203	-	-	-	27,831	178,439	113,245	246,200	-	-	27,931
	17,409,858	62,930,693	2,663,021	207,506	1,432,354	1,404,107	6,477,732	3,891,493	9,636,765	3,173	-	103,266,975
Total carrying amount as at 30 June 2024	17,093,354	62,032,493	2,177,716	60,364	461,314	2,977,569	11,393,932	8,281,150	37,494,190	35,007	4,456,049	164,461,282
	15-40	20-50	3-32	3-30	3-32	15-100	1-150	7-infinite	12-infinite	5-52	-	-
Additions comparison	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	327,723	3,350,246	-	-	-	-	217,438	-	149,244	-	817,482	3,896,613
	-	1,031,755	54,545	-	-	444,623	-	-	699,660	38,071	3,249,940	4,649,165
Total additions	327,723	3,401,601	54,545	-	-	444,623	217,438	-	849,263	38,071	3,211,402	8,546,108



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

12 Property, plant and equipment (continued)

30 June 2023

Rest of measurement

Asset values

Opening gross value as at 1 July 2022

Additions

Disposals

Revaluation adjustment to asset realisation surplus

Assets transferred from work in progress

Closing gross value as at 30 June 2023

Accumulated depreciation and impairment

Opening balance as at 1 July 2022

Depreciation expense

Revaluation adjustment to asset realisation surplus

Amortisation of refund receivable provision

Depreciation on disposals

Accumulated depreciation as at 30 June 2023

Total carrying amount as at 30 June 2023

Range of estimated useful life in years

Additions completed

Revaluations

Other additions

Total additions

Note

Building	Furniture	Motor vehicles	Office equipment	Plant and equipment	Other infrastructure	Water	Sewerage	Roads and drainage	Right of use asset	Works in progress	Total
Fair Value	Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
29,000,703	125,294,047	2,817,318	300,043	3,394,328	8,216,235	16,214,504	11,214,507	30,107,538	64,000	1,881,374	230,354,245
333,862	4,248,203	27,273	32,340	-	487,562	13,911	-	121,116	-	1,150,091	6,434,816
(40,370)	(1,447,360)	(17,760)	-	-	(860,596)	365,227	-	-	(38,646)	-	(1,542,869)
1,769,468	7,832,918	-	-	-	(620,596)	365,227	796,989	3,094,875	-	-	13,481,373
31,603,864	134,120,309	2,828,792	330,403	3,404,328	8,463,803	17,534,572	11,994,496	33,207,346	25,000	1,881,374	248,756,622
13,385,176	59,644,029	2,469,454	191,755	1,232,944	1,717,153	5,273,044	3,240,481	9,894,842	46,821	-	84,851,731
123,016	3,343,813	10,365	32,323	177,885	237,605	237,102	203,884	600,534	18,987	-	3,751,105
634,862	3,332,018	-	-	-	(820,730)	347,703	216,014	633,289	-	-	4,375,328
(21,316)	(811,081)	(17,760)	-	-	27,831	-	-	-	-	-	27,831
14,900,910	56,317,779	2,970,960	213,967	1,460,829	1,072,264	6,019,993	3,456,495	7,527,846	27,245	-	69,163,466
58,743,024	77,653,560	268,832	116,846	438,789	7,417,820	11,210,678	8,262,389	30,249,679	794	1,881,374	154,825,912
15-40	25-50	3-32	3-30	9-32	15-100	1-150	7-infinite	12-infinite	3-32	-	-
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40,275	1,432,815	-	-	-	-	-	-	-	-	24,031	1,740,100
203,709	2,811,418	21,273	22,340	-	497,562	13,911	-	121,116	-	1,150,091	4,705,416
533,862	4,248,203	27,273	32,340	-	487,562	13,911	-	121,116	-	1,150,091	6,434,816



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

12 Property, plant and equipment (Continued)

(a) Recognition

Plant and equipment with a total value of less than \$5,000, and infrastructure assets, houses and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Land under roads

Land under the road network within the Council area that has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 is not controlled by Council but is controlled by the State pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

Deed of Grant in Trust land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 341 of the Land Act 1994. It comprises an area of approximately 15,600 hectares.

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 it cannot be reliably measured.

(b) Measurement

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

Capital work in progress

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

(c) Depreciation

Land and road formations are not depreciated as these assets have unlimited useful lives. Work in progress is not depreciated on the basis that the asset is not ready for use.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

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.



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

12 Property, plant and equipment (Continued)

(d) Impairment

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

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

(e) Valuation

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. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every five years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

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

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

Details of valuers and methods of valuations are disclosed in Note 13.



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

13 Fair value measurements

13.A Recognised fair value measurements

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.

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

13.B Valuation techniques used to derive fair values for level 2 and level 3 valuations

Specific valuation techniques used to value Council assets comprise:

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Buildings (Level 3)	Current Replacement cost (CRC)	30 June 2021	Australis Asset Advisory Group	As the Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to cost data for recent projects and researched costing guides. The net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the major building assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For building assets it is considered that no residual value will apply.	11.36%



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

13 Fair value measurements (Continued)

Asset class and fair value hierarchy approach	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Houses (level 3)	Current replacement cost (CRC)	30 June 2021	Australis Asset Advisory Group	As the Council houses are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to cost data for recent projects and researched costing guides. The net current value of a housing asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the housing assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For housing assets it is considered that no residual value will apply.	6.55%
Other infrastructure (level 3)	Current replacement cost	30 June 2023	Australis Asset Advisory Group	As Other Infrastructure is of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to cost data for recent projects and researched costing guides. The net current value of an asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the major infrastructure assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For other infrastructure assets it is considered that no residual value will apply.	3.53%
Water (level 3)	Current replacement cost	30 June 2022	Australis Asset Advisory Group	As water assets are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to cost data for recent projects and researched costing guides. The net current value of an asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the major infrastructure assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For water assets it is considered that no residual value will apply.	2.50%



Yarrabah Aboriginal Shire Council
Notes to the Financial Statements
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12. Fair value measurements (Continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Sewerage (level 3)	Current replacement cost	30 June 2022	Australia Asset Advisory Group	As sewerage assets are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to cost data for recent projects and researched costing guides. The net current value of an asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the major infrastructure assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For sewerage assets it is considered that no residual value will apply.	2.82%
Roads and Drainage (level 3)	Current replacement cost	30 June 2022	Australia Asset Advisory Group	All road segments are componentised into formation, pavement and seal (where applicable). These assets are valued using the application of unit rates. These components include raw materials, plant, labour and intangibles. These costs are established by communicating directly with suppliers, cost guides such as the Rawlinson's Construction Handbook and prices supplied by Council. In determining the level of accumulated depreciation, the major infrastructure assets have been apportioned into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component at the time the asset is considered to be no longer available for use and the condition of the asset. For road assets it is considered that no residual value will apply.	2.87%

13.G Valuation processes

Council's valuation policies and procedures are set by the executive management team which comprises the Chief Executive Officer and Director of Corporate Services. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (incurred fair value measurements) is set out in note 12 & 13. Non-recurring fair value measurements are made at the point of reallocation based on advice from a registered valuer.



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

14 Contract balances

	2024 \$	2023 \$
(a) Contract assets	2,974,790	798,759
(b) Contract liabilities		
Current contract liabilities	5,850,604	4,245,543
	5,850,604	4,245,543
Funds received upfront to construct Council controlled assets	5,672,572	3,953,297
Non-capital performance obligations not yet satisfied	178,032	292,246
	5,850,604	4,245,543
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct or acquire Council controlled	1,105,898	2,287,222
Non-capital performance obligations	265,118	21,400
	1,372,014	2,308,622

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.

(c) Significant changes in contract balances

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

15 Trade and other payables

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

Unearned revenue relates to the waste levy subsidy payments received in advance. The current portion relates to the amount received for the 2024-25 financial year with the remaining amount received for the financial years, 2025-26 and 2026-27 shown as a non-current liability.

	2024 \$	2023 \$
Current		
Creditors and accruals	1,748,397	2,188,625
Childcare fees paid in advance	7,323	7,775
GST payable	251,863	92,944
Housing rentals paid in advance	89,050	77,792
Other debtors paid in advance	31,785	31,462
Unearned revenue	99,838	99,838
	2,228,236	2,498,436
Non-current		
Unearned revenue	212,413	312,251
	212,413	312,251



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

16 Provisions

Annual leave

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

Long service leave

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

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

Refuse dump restoration

A provision is made for the cost of restoring the refuse dump where it is probable the Council will be liable, or required, to do this when the use of the facility is complete.

The provision for refuse restoration is calculated as the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the site will close in 2068 and that the restoration will occur progressively over the subsequent four years. The current Environmental Authority requires a Site Development Plan to be submitted every five years until a Post Closure Care Plan has been implemented.

As the refuse dump is on DOGIT land which the Council is a trustee, the provision for restoration is treated as an asset in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

The present value of the estimated cost of restoring the refuse disposal site to a useable state at the end of its useful life. The projected cost is \$1,495,921 and this cost is expected to be incurred in 2072 after closing the site in 2068 and allowing a period for settlement.

	2024 \$	2023 \$
Current		
Annual leave	373,577	327,687
Long service leave	409,742	356,319
	<u>783,319</u>	<u>684,006</u>
Non-current		
Long service leave	101,101	87,154
Refuse restoration	1,608,114	1,569,811
	<u>1,709,215</u>	<u>1,656,965</u>

Details of movements in non-employee benefit provisions:

Restoration of refuse dump

Balance at beginning of financial year	1,569,811	1,532,420
Increase in provision due to unwinding of discount	38,303	37,391
Balance at end of financial year	<u>1,608,114</u>	<u>1,569,811</u>

17 Asset revaluation surplus

	2024 \$	2023 \$
The closing balance of the revaluation surplus comprises the following		
Buildings	15,856,507	13,818,079
Houses	65,804,403	60,757,891
Other structures	785,553	491,288
Road & drainage network	4,722,186	4,411,844
Water	5,962,581	5,727,833
Sewerage	20,651,222	19,773,333
	<u>113,582,452</u>	<u>104,980,049</u>



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

18 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 Local Government Mutual financial statements reported an accumulated surplus and it is not anticipated a 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 canceled and there were 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 Council's maximum exposure to the bank guarantee is \$196,726.

19 Superannuation

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% (2023:12%) for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009. The scheme is managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% (2023: 12%) of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2025.

The most significant risks that may result in Brighter super increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	2024	2023
	\$	\$
Superannuation contributions made to the Regional Defined Benefits	490,353	451,535
Other superannuation contributions to other	116,108	89,783
Total superannuation contributions paid by Council for employees	606,461	541,318



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

20 Operating lease income

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating leases.

The minimum lease receipts arising from operating leases are as follows:

Not later than one year	357,791	332,497
One to five years	766,870	754,146
Later than five years	-	220,366
	<u>1,124,661</u>	<u>1,306,999</u>

21 Trust funds

Trust funds held for outside parties

	2024	2023
	\$	\$
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	148,310	143,360
	<u>148,310</u>	<u>143,360</u>

The Council performs only a custodial role in respect of these monies.

In accordance with the Local Government Act 2009 and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account on behalf of outside parties include retention fees, unclaimed monies (e.g. wages) paid into the trust account by the Council and lease fees Council has received as trustee. The Council performs only a custodian role in respect of majority of these monies and monies that cannot be used for Council purposes, are not considered revenue nor brought to account in the financial statements.

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

	2024	2023
	\$	\$
Net result	1,843,865	1,914,905
Non-cash items:		
Depreciation and amortisation	6,143,880	5,751,105
Amortisation of refuse restoration	27,831	27,831
Charge/(reversal) of loss allowance	347,632	619,830
	<u>6,519,343</u>	<u>6,398,766</u>
Investing and development activities (non-cash):		
Net (profit)/loss on disposal of non-current assets	1,135,357	646,431
Capital grants and contributions	(11,030,446)	(6,710,698)
	<u>(9,895,089)</u>	<u>(6,064,267)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	1,866,997	(1,598,829)
(Increase)/decrease in inventories	48,108	(53,998)
Increase/(decrease) in payables	(2,003,988)	1,216,705
(Increase)/decrease in contract assets	(454,299)	(208,802)
Increase/(decrease) in contract liabilities relating to operating	(114,213)	109,447
Increase/(decrease) in provisions	151,563	146,126
Increase/(decrease) in other liabilities	-	12,107
Increase/(decrease) in lease liabilities	33,160	(16,705)
	<u>(472,673)</u>	<u>(393,949)</u>
Net cash inflow from operating activities	<u>(2,004,554)</u>	<u>1,855,455</u>

23 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.



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

24 Transactions with related parties

(a) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management. The compensation paid to KMP for in each year comprises:

Type of benefit	Additional information	2024 \$	2023 \$
Short-term employee benefits	24(a)(i)	1,136,928	972,132
Post-employment benefits	24(a)(ii)	107,833	104,681
Long-term benefits	24(a)(iii)	21,312	18,574
Total		1,266,073	1,095,387

(i) Short-term employee benefits include wages, salaries, paid annual leave and paid sick leave and non-monetary benefits (such as private use of a motor vehicle).

(ii) Post-employment benefits are superannuation entitlements.

(iii) Long-term benefits are long service leave.

Detailed remuneration disclosures are provided in the annual report.

Details of transactions between Council and KMP are disclosed below:

Details of Transaction	Additional information	2024 \$	2023 \$
Rental income charged to key management personnel	24(b)(i)	42,930	29,640

(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, siblings, a spouse, child and dependent of a KMP or their spouse.

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

Details of Transaction	Additional information	2024 \$	2023 \$
Fees and charges charged to close family members of key management personnel	24(b)(i)	-	1,785
Rental income charged to close family members of key management personnel	24(b)(i)	9,750	7,800
Employee expenses for close family members of key management personnel	24(b)(ii)	341,529	377,796
Purchase of materials and services from entities controlled by key management personnel and close family members of key management personnel		3,403	6,633

(i) Income generated from fees and charges, rent and workshop income on services provided to key management personnel, close family members of KMP and jointly controlled entities of KMP were on an arm's length basis in accordance with Council's schedule of fees and charges.

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



Yarrabah Aboriginal Shire Council
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25 Tied grants by project

The following note has been prepared on cash basis.

	Audited Balance 1/07/2023 \$	Reallocation of opening balances 1/07/2023 \$	Adjusted opening balances 1/07/2023 \$	Receipts Grants \$	Receipts Other \$	Expenses \$	Balance 30/06/2024 \$
Commonwealth Government Grants							
Australia Council for the Arts							
Yarrabah Fashion Style 2023	(1,536)	-	(1,536)	-	-	1,536	-
Creative Australia	1,853	-	1,853	-	-	(1,853)	-
Total	317	-	317	-	-	(317)	-
Department of Communications and the Arts							
Indigenous Visual Arts Industry Support	(38,718)	-	(38,718)	190,000	-	(230,953)	(79,671)
YCMF 2021 - Local Musicians/Facilitator	(2,310)	102,310	100,000	120,000	-	(243,348)	(23,348)
Total	(41,028)	102,310	61,282	310,000	-	(474,301)	(103,019)
Department of the Prime Minister and Cabinet							
CDP Like Activities	377,984	-	377,984	-	-	-	377,984
NAIDOC	500	-	500	-	-	-	500
Community Message Sign (NIAA)	2,225	-	2,225	-	-	-	2,225
Total	380,709	-	380,709	-	-	-	380,709
Department of Infrastructure, Transport, Regional Development, Communications and the Arts							
LRCI 2020 Traffic Calming Devices	1,050	-	1,050	-	-	-	1,050
LRCI 21-22	(33,867)	-	(33,867)	29,025	-	-	(4,842)
Roads to Recovery	20,781	-	20,781	181,023	-	(20,781)	181,023
FAGS	2,607,142	-	2,607,142	105,723	-	(2,712,865)	-
LRCI 22-23	66,825	-	66,825	-	-	(90,000)	(23,175)
LGGSP - Foreshore Development Plan	(15,105)	-	(15,105)	-	-	(80,525)	(95,630)
LGGSP - Water Treatment Plant upgrade	350,979	-	350,979	-	-	(60,145)	290,833
Total	2,997,805	-	2,997,805	315,771	-	(2,864,317)	349,259
Department of Social Services							
Day Care Centre	5,475	-	5,475	613,780	264,835	(935,726)	(51,636)
Total	5,475	-	5,475	613,780	264,835	(935,726)	(51,636)
National Australia Day Council							
National Australia Day Council	1,243	-	1,243	15,000	-	(16,243)	-
Total	1,243	-	1,243	15,000	-	(16,243)	-
Total - Commonwealth Government	3,344,521	102,310	3,446,831	1,254,551	264,835	(4,390,903)	575,313



Yarrabah Aboriginal Shire Council
Notes to the Financial Statements
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25 Tied grants by project (continued)

	Audited Balance 1/07/2023 \$	Reallocation of opening balances 1/07/2023 \$	Adjusted opening balances 1/07/2023 \$	Receipts Grants \$	Receipts Other \$	Expenses \$	Balance 30/06/2024 \$
State Government Grants							
Department of Environment, Science & Innovation							
QGAP	32,180	-	32,180	32,180	-	(64,360)	-
Reef Action Plan	-	-	-	300,000	-	-	300,000
	<u>32,180</u>	<u>-</u>	<u>32,180</u>	<u>332,180</u>	<u>-</u>	<u>(64,360)</u>	<u>300,000</u>
Department of Tourism and Sport							
Deadly Active Sports & Rec Program	77,592	-	77,592	87,351	-	(158,774)	6,169
Active Community Infrastructure	(21)	21	-	-	-	-	-
Total	<u>77,571</u>	<u>21</u>	<u>77,592</u>	<u>87,351</u>	<u>-</u>	<u>(158,774)</u>	<u>6,169</u>
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts							
Community Safety Plan	57,377	-	57,377	-	-	(13,184)	44,193
Social Reinvestment Project	31,501	-	31,501	-	-	-	31,501
DFV Social Reinvestment	15,455	-	15,455	-	-	(25,455)	(10,000)
Service Enhancement	27,000	-	27,000	-	-	-	27,000
Yarrabah Leaders Forum	200,000	-	200,000	-	-	(157,728)	42,272
Showcasing Yarrabah (DATSIP)	-	-	-	47,500	-	(21,484)	28,036
Yarrabah Seahawks (DATSIP)	-	-	-	15,000	-	-	15,000
Total	<u>331,333</u>	<u>-</u>	<u>331,333</u>	<u>62,500</u>	<u>-</u>	<u>(217,831)</u>	<u>176,002</u>
Department of Local Government Racing and Multicultural Affairs							
Advancing the Planning Act	26,823	-	26,823	-	-	-	26,823
Sewerage Pump Stations Upgrade	762,869	(762,869)	-	-	-	-	-
Works for Queensland 4	151,263	-	151,263	1,312,000	-	(1,035,897)	427,366
State Government Financial Assistance	(67,230)	-	(67,230)	3,813,388	4,981	(3,751,149)	-
Bukki Road Upgrade Stage 2 (LGGSP)	(19,827)	-	(19,827)	-	-	19,827	-
Water Mains Upgrade	(236,820)	403,529	166,709	150,111	-	(559,118)	(242,298)
Works for Queensland	(73,736)	73,736	-	-	-	-	-
Waste ICCIP	(359,340)	359,340	-	-	-	-	-
Total	<u>184,002</u>	<u>73,736</u>	<u>257,738</u>	<u>5,275,508</u>	<u>4,981</u>	<u>(5,326,337)</u>	<u>211,890</u>



Yarrabah Aboriginal Shire Council
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25 Tied grants by project (continued)

	Audited Balance 1/07/2023 \$	Reallocation of opening balances 1/07/2023 \$	Adjusted opening balances 1/07/2023 \$	Receipts Grants \$	Receipts Other \$	Expenses \$	Balance 30/06/2024 \$
State Government Grants (Continued)							
Department of Child Safety, Seniors and Disability Services							
SES Building upgrade	(65,803)	-	(65,803)	29,990	-	(8,013)	(43,826)
NAIDOC \$500	-	-	-	-	-	-	-
Local Thriving Communities	10,000	-	10,000	-	-	-	10,000
Floodtide Sensors	(432)	432	-	-	-	-	-
Total	(56,235)	432	(55,803)	29,990	-	(8,013)	(33,826)
Department of Education							
Daycare ISP Grant	6,283	-	6,283	4,412	-	(10,695)	-
Vacation Care	6,885	-	6,885	-	-	(6,885)	-
Total	13,168	-	13,168	4,412	-	(17,580)	-
Department of Environment, Science and Innovation							
Arts - BIA	(77)	-	(77)	60,000	-	(60,000)	(77)
QMF 2021 (Open Air)	54,000	-	54,000	6,000	-	(60,000)	-
Fashion and Wearable Art	240	-	240	-	-	(240)	-
Roadside Litter Program	7,000	-	7,000	-	-	(7,000)	-
Container Exchange	3,962	-	3,962	25,664	33,270	(78,301)	(15,385)
Total	65,145	-	65,145	91,664	33,270	(205,541)	(15,462)
Department of Communities Housing and Digital Economy							
IRADF - grant	1,255	-	1,255	42,750	-	(9,460)	34,545
Interim Remote Capital Program	639,174	-	639,174	-	-	(743,801)	(104,627)
Forward Remote Capital Program	1,747,608	-	1,747,608	-	90,291	16,530	1,854,429
Remote Indigenous Capital	-	-	-	1,500,000	-	-	1,500,000
YCMF 2021 - Local Musicians/Facilitator	3,282	-	3,282	-	-	(3,282)	-
Total	2,391,319	-	2,391,319	1,542,750	90,291	(740,014)	3,284,347
Department of Employment, Small Business and Training							
Work First Start	(76,093)	-	(76,093)	2,273	-	(43,915)	(117,736)
Total	(76,093)	-	(76,093)	2,273	-	(43,915)	(117,736)
Department of Transport and Main Roads							
Cycle Paths Stage 1	20,165	-	20,165	-	-	-	20,165
Cycle Paths Stage 2	(34,568)	-	(34,568)	-	-	-	(34,568)
Transport Infrastructure Development	(7,816)	-	(7,816)	657,417	-	(662,925)	(13,324)
Total	(22,219)	-	(22,219)	657,417	-	(662,925)	(27,727)
Queensland Fire Department							
SES	(4,172)	-	(4,172)	42,034	-	(32,357)	5,505
Total	(4,172)	-	(4,172)	42,034	-	(32,357)	5,505



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

25 Tied grants by project (continued)

	Audited Balance 1/07/2023 \$	Reallocation of opening balances 1/07/2023 \$	Adjusted opening balances 1/07/2023 \$	Receipts Grants \$	Receipts Other \$	Expenses \$	Balance 30/06/2024 \$
State Government Grants (Continued)							
Queensland Health							
ATSI Public Health Program	(7,321)	-	(7,321)	382,244	-	(292,986)	81,937
Total	(7,321)	-	(7,321)	382,244	-	(292,986)	81,937
Qld Reconstruction Authority							
Disaster Recovery Funding Arrangements	4,689	-	4,689	-	-	-	4,689
QRRRF	(37,719)	-	(37,719)	12,102	-	(89,591)	(115,208)
REPA 2021	(50,622)	-	(50,622)	893,627	-	(1,772,887)	(929,882)
REPA 2023	(71,834)	-	(71,834)	704,816	-	(634,950)	(1,767)
NQNDMP Flood Study	60,255	-	60,255	-	-	(153,510)	(93,255)
NQNDMP - Buddabadoo Road Drainage Upgrade	114,875	-	114,875	-	-	(111,310)	3,566
Get Ready	10,703	-	10,703	7,648	-	(9,580)	8,991
Total	30,547	-	30,547	1,618,393	-	(2,771,806)	(1,122,866)
National Indigenous Australians Agency							
Market Garden Feasibility Study	27,130	-	27,130	-	-	-	27,130
YCMF 2021 (NIAA)	100,000	-	100,000	-	-	(100,000)	-
NAIDOC	(5,822)	-	(5,822)	37,965	-	(18,159)	13,984
Total	121,308	-	121,308	37,965	-	(118,159)	41,114
Total - State Government	3,080,533	74,189	3,154,722	10,166,681	128,542	(10,660,599)	2,789,347
Other grant providers							
Local Government Association Queensland							
Coastal Hazard Adaptation	(49,655)	-	(49,655)	-	-	49,655	-
Total	(49,655)	-	(49,655)	-	-	49,655	-
State Library of Queensland							
Indigenous Knowledge Centre	14,224	-	14,224	25,193	-	(25,193)	14,224
Total	14,224	-	14,224	25,193	-	(25,193)	14,224
Total - Other grant providers	(35,431)	-	(35,431)	25,193	-	24,462	14,224
Total grants	6,389,623	176,499	6,566,122	11,446,425	393,377	(15,027,040)	3,378,884
Add back negative (i.e. unclaimed) grants	1,280,244						1,280,244
Unspent grant revenue	7,649,867						5,104,862



Yarrabah Aboriginal Shire Council
Notes to the 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, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Daryl Sexton
Mayor

Date: 15, 10, 24



Richard Wright
Chief Executive Officer

Date: 15, 10, 24



Financial Sustainability Statement

LGR s183(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general

Yarrabah Aboriginal Shire Council Current year – Financial Sustainability Statement – Audited For the year ended 30 June 2024

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Audited ratios	Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	4.06 months	N/A
	Operating Performance	Operating Surplus Ratio	N/A	(47.1%)	(37.2%)
Asset Management		Operating Cash Ratio	Greater than 0%	(11.0%)	1.3%
		Asset Sustainability Ratio	Greater than 80%	66.0%	36.5%
		Asset Consumption Ratio	Greater than 60%	61.2%	64.8%

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



Yarrabah Aboriginal Shire Council
Current year – Financial Sustainability Statement
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
Name: Daryl Sexton

Date: 15 / 10 / 24



Chief Executive Officer
Name: Richard Wright

Date: 15 / 10 / 24





INDEPENDENT AUDITOR'S REPORT

To the Councillors of Yarrabah Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Yarrabah 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, in all material respects, the current year financial sustainability statement of Yarrabah Aboriginal Shire Council for the year ended 30 June 2024 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 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 Yarrabah 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 report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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





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

A handwritten signature in black ink, appearing to read "William Cunningham".

William Cunningham
as delegate of the Auditor-General

21 October 2024

Queensland Audit Office
Brisbane



Yarrabah Aboriginal Shire Council
Current year – Financial Sustainability Statement – Audited
For the year ended 30 June 2024

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue*	N/A	1.0%	1.4%	Council is unable to generate revenue through rates as valuations are not issued for rateable land in Indigenous local government areas.
	Population Growth*	N/A	0.8%	(0.3%)	N/A

*The Council-Controlled Revenue, and Population Growth measures are reported for contextual purposes only and are not audited by the QAO.

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



Yarrabah Aboriginal Shire Council
Current year – Financial Sustainability Statement
For the year ended 30 June 2024


Certificate of Accuracy
For the year ended 30 June 2024

This current-year financial sustainability statement - contextual ratios 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
Name: Daryl Sexton

Date: 15 / 10 / 24


Chief Executive Officer
Name: Richard Wright

Date: 15 / 10 / 24



Yarrabah Aboriginal Shire Council
Unaudited – Long Term Financial Sustainability Statement
For the year ended 30 June 2024

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2024	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
Financial Capacity	Council-Controlled Revenue*	N/A	1.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
	Population Growth*	N/A	0.8%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Operating Performance	Operating Surplus Ratio	N/A	(47.1%)	(45.8%)	(42.8%)	(40.3%)	(38.6%)	(36.4%)	(34.2%)	(32.0%)	(29.8%)	(27.7%)	(27.7%)
	Operating Cash Ratio	Greater than 6%	(11.0%)	(45.8%)	(42.8%)	(40.3%)	(38.6%)	(36.4%)	(34.2%)	(32.0%)	(29.8%)	(27.7%)	(27.7%)
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months											
N/A for long-term sustainability statement													
Asset Management	Asset Sustainability Ratio	Greater than 80%	66.6%	100.0%	19.3%	22.2%	28.0%	40.3%	40.8%	43.6%	54.9%	40.3%	40.3%
	Asset Consumption Ratio	Greater than 80%	61.2%	75.1%	74.6%	74.1%	73.5%	73.0%	72.5%	72.0%	71.5%	71.0%	71.0%

*The Council-Controlled Revenue, and Population Growth measures are reported for contextual purposes only and are not audited by the QAO.

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.



Yarrabah Aboriginal Shire Council
Unaudited – Long Term Financial Sustainability Statement – Contextual Ratios
For the year ended 30 June 2024

Certificate of Accuracy
For the year ended 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.



Daryl Sexton
Mayor

Date: 15 / 10 / 24



Richard Wright
Chief Executive Officer

Date: 15 / 10 / 24



Independent Auditor's Report

LGR s183(d) the auditor-general's audit reports about the general-purpose financial statement and the current year financial sustainability statement



INDEPENDENT AUDITOR'S REPORT

To the councillors of Yarrabah Aboriginal Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Yarrabah 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 my opinion, the financial report:

- a) 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
- b) complies with the *Local Government Act 2009*, the *Local Government Regulation 2012* and *Australian Accounting Standards*.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Yarrabah 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 nothing to report in this regard.

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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





Prescribed requirements scope

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

A handwritten signature in black ink, appearing to read "William Cunningham".

William Cunningham
as delegate of the Auditor-General

21 October 2024

Queensland Audit Office
Brisbane

