

Annual Report

2023-2024



DOUGLAS
SHIRE COUNCIL



Acknowledgement

Douglas Shire Council acknowledges the traditional Country of the Eastern Kuku Yalanji Peoples and the Djabugay Nation People of the coastal areas and rainforest of the Douglas Shire.

We recognise that these have always been and continue to be places of cultural and spiritual significance. We acknowledge and cherish the important contribution made by Aboriginal and Torres Strait Islander people to the Douglas Shire community, and pay respects to their Elders – past, present and emerging.

Introduction

In accordance with the *Local Government Act 2009*, Council must publish an Annual Report, which provides an update to the community about Douglas Shire Council's finances, performance and how Council has delivered against the Corporate and Operational Plans.

The *Local Government Act 2009* requires particular information to be included in the Annual Report.

Contents

Message From The Mayor	5	Section 186(1)(c) Councillor Meeting Attendance ..	28
Message From Elected Representatives.....	6	Section 186(1)(d)-(k) Councillor Conduct.....	28
Message From The Acting CEO.....	9	Section 188 Overseas Travel.....	29
2023-2024 Statistics	10	Section 189(2) Councillor Discretionary Funds	29
Regional Profile	11	Section 187 Administrative Action Complaints.....	29
Organisational Structure.....	13	Section 189 Grants to Community Organisations....	30
2023-2024 Highlights.....	14	Section 190 Other Contents.....	32
Assessment of Corporate Plan and Operational Plan..	19	Section 190(1)(d) Action taken for, and expenditure ..	
Assessment of Operating Performance.....	19	on, a service, facility or activity	32
Theme 1: Celebrating our Communities	20	Section 190(1)(e) Changes to Tenders	32
Theme 2: Fostering Sustainable Economic Growth..	21	Section 190(1)(f) List of Key Registers	32
Theme 3: Leading Environmental Stewardship	22	Section 190(1)(g) Summary Concessions for Rates....	
Theme 4: Inclusive Engagement, Planning and		and Charges	32
Partnerships	24	Section 190(1)(h) Internal Audit.....	33
Theme 5: Robust Governance and Efficient Service ..		Sections 190(1)(i) and (j) Competitive Neutrality	
Delivery	25	Complaints	33
Statutory Information	26	<i>Public Sector Ethics Act 1994</i>	33
<i>Local Government Act 2009</i>	26	Community Financial Report	34
Section 41 Identifying Beneficial Enterprises	26	Statement of Comprehensive Income	35
Section 45 Identifying Business Activities	26	Income	35
Section 201 Remuneration Payable to Senior		Expenses	35
Contract Employees.....	26	Operating Position	36
<i>Local Government Regulation 2012</i>	26	Net Result	37
Section 183 Financial Statements.....	26	Statement of Financial Position	38
Section 184 Community Financial Report.....	26	Assets	38
Section 185 Particular Resolutions	26	Liabilities	39
Section 186 Councillors	27	Community Equity.....	39
Section 186(1)(a) Councillor Remuneration.....	27	Borrowings and Repayments	39
Section 186(1)(b) Councillor Expenses	27	Measures of Financial Sustainability	40
		Financial Statements for the year ended	
		30 June 2024	41



Message from the Mayor



As we reflect on the past year in the Douglas Shire, we are reminded of the resilience and spirit that define our community. It allows us to reflect on the experiences and milestones we have encountered, from the formidable challenges posed by Cyclone Jasper to the celebration of our vibrant local culture.

In December, Jasper made an indelible mark on our region, bringing with it an extraordinary deluge of rain.

Within a single week, we recorded 3.2 metres of rainfall, culminating in a total of 4.2 metres over a span of two months.

Some families and organisations were displaced while their homes are restored or rebuilt while some businesses have suffered disruptions to trade due to flood damage.

Since then, our water network has been upgraded, with new filters installed at Mossman and Whyanbeel improving production rates, major pipe installations replacing flood-damaged mains and back-up water tanks purchased.

Noah Range has reopened, Alexandra Range has been restored and there are plans in place to rebuild Cape Tribulation Road even further.

4WD families are safely driving along Bloomfield Road due to major repair works there while dozens of the shire's unsealed roads will be repaired by the end of the year. Fortunately, these recovery projects have

been made possible due to funding from Australia's Disaster Recovery Funding Arrangements through the Queensland Reconstruction Authority.

There have been community meetings and creative recovery sessions held to aid in the healing of those traumatised by this natural disaster. Amidst these trials, we found moments of celebration and progress.

This year, we proudly marked the 30th anniversary of Carnivale, a testament to the enduring spirit and cultural richness of our region. The performance by the Queensland Symphony Orchestra was a clear highlight and a morale boost for our community.

There is a new mountain bike track for riders to test their skills at Port Douglas, in Cassowary football is being played under lights while new light towers have been installed at the Mossman showgrounds too.

The annual report is a comprehensive overview of the year's accomplishments, challenges, and the ongoing efforts to build a brighter future for the Douglas Shire. Thank you for being an integral part of our journey.

Mayor, Lisa Scomazzon



Messages from Elected Representatives



**Councillor
Roy Zammataro,
Deputy Mayor**

This is my third term on Council, and I am grateful to the residents of the Douglas Shire for placing their trust in me once again.

I am deeply passionate about preserving the environment of the Douglas Shire while supporting our vital tourism industry. As a councillor it is my priority to support motions that will benefit tourism without impacting on the natural environment.

Supporting small businesses is essential, as they are the backbone of our local economy and play a vital role in our community.

The community is still recovering from the devastating impact of Cyclone Jasper, and the resilience and neighbourly support during these challenging times truly reflect the strong spirit of the Douglas Shire. The cyclone disrupted our water supply, leaving many without water for days. While some roads remain unrepaired, the council, alongside the State Government, is working hard to restore full access.

It's important that local voices are not only heard but acted upon.

I have been actively involved in organising the Christmas Street Party, an event I reintroduced four years ago. Its return has highlighted the incredible sense of community in Douglas.

With the future of the sugar industry uncertain, it is essential that we, as a Council, provide as much support as possible to the community.

Douglas Shire is a unique place, and I am committed to ensuring it stays that way. I am honoured to serve the residents of Douglas Shire, as I am deeply invested in our future.



**Councillor
Abigail Noli**

It is with immense pleasure that I write this for the Annual Report. A new term, a new mix of Councillors and renewed vigor and enthusiasm will ensure

positive outcomes for Douglas.

Douglas Shire is one of the most enviable regions in Australia to live and visit but I'm sure that's not news to anyone!

My focus this term as always, is to implement improvements today but also plan for future generations. I want to do this by leaving it financially, socially and environmentally sustainable for years to come.

We also need to get our basics right; I have an operational focus to build communities that are a joy to live in. This includes maintenance and improvements of roads, footpaths, lighting and bike paths, parks and playgrounds to name but a few things. Service levels in rubbish waste and recycling, park mowing, town centre cleanliness, pet control, illegal camping and other local law regulating, road sweeping, curb and gutter cleans. These are all aspects to improve our liveability levels so we can live our best lives.

The Annual Report focuses on what we have achieved over the last year and has there ever been a huge amount of work done! The natural disaster has given Council a greater foundation to build from and together we can improve upon what we had before.

The next year is going to be even bigger and better (I anticipate) and I look forward to working together with my fellow Councillors. I would also like to take the opportunity to thank the staff for what has been achieved in 2023/24.



Councillor Damian Meadows

As a newly elected Councillor in the Douglas Shire I have found the first several months a very enlightening and positive experience. Early on I was privileged enough to

travel to Degarra at the northern end of the Shire and speak with residents about their experiences during TC Jasper. The strength and resolve shown by the residents was remarkable and a testament to their character and love for the area in which they live.

TC Jasper had a significant effect on the entire Shire and the recovery will remain a primary focus for several years to come. Building back better, infrastructure upgrades and water security will continue to be at the forefront of our response moving forward.

To achieve good outcomes in a timely manner, specialist expertise and equipment have been sourced to manage the recovery phase. It enables Council's dedicated staff to continue their focus on business-as-usual activities.

Unfortunately, the agricultural industry in the Shire is also under extreme pressure with the recent closure of the sugar mill. At the front of my mind is the wellbeing, both financially and mentally, of generational farmers still working on the land. I will advocate hard for them to ensure the transition to alternative agriculture can be achieved with minimal impact.

We have had several development proposals brought to Council in recent months which fit in with our town planning scheme, enabling sustainable, targeted growth. The approval of the Port Douglas Splash Park at an increased capacity was essential to provide a much-needed impetus in community spaces within town for year-round activity. It is a project I strongly support and look forward to the completion in 2025.

Finally, I would like to thank the constituents for the confidence they have shown in me at the Local Government elections. I promise to work hard and with my fellow councillors, respectfully and in the interests of the community.



Councillor Michael Rees

Since taking office at Douglas Shire Council, I continue to steadfastly believe in Council's capacity to enhance the liveability for its residents. My commitment to this vision

has only strengthened with time, underscoring the Council's dedication to addressing the needs of the community and fostering a thriving environment.

Since my election, it quickly became evident that we indeed have a phenomenal operations team.

Despite facing recent environmental challenges, our team continues to deliver essential services and infrastructure with exceptional dedication and efficiency.

The Douglas Shire Council is indeed NEW and remains a dynamic and forward-thinking body with a fresh perspective. My focus remains on advocating for the Council's operations team and promoting the innovative approaches that define the new direction of Council. This strategic vision aims to attract increased visitation, investment, and funding, further enhancing the region's appeal and growth prospects.

The Douglas Shire is internationally recognised for its unique attributes and potential.

My focus is on supporting our operations team to deliver high-quality infrastructure and amenities. This support is crucial for sustaining and nurturing the continued growth of our entire community.

With a commitment to excellence and a clear vision for the future, the Douglas Shire Council is poised to make significant strides in improving the liveability of the region while ensuring that the infrastructure and services continue to meet the evolving needs of its residents.



Message from the Acting CEO



The 2023-24 financial year was undoubtedly one of the most challenging in the history of Douglas Shire Council.

The devastating impact of Cyclone Jasper, and the flooding that followed, fully tested the resolve of our communities and pushed Council's infrastructure and staff to their limits.

The announcement that

the Mossman Mill was placed into administration was an unfortunate double hit for many in our communities, particularly our cane farmers and associated businesses.

The post cyclone flooding had a profound impact on our Shire, causing widespread damage and disruption. Despite facing unprecedented challenges, Council's staff demonstrated unwavering commitment and an extraordinary ability to adapt to changing circumstances, working tirelessly to restore essential services and support those affected. Many staff members experienced flooding and their own personal emergencies at home but continued to contribute to the response and recovery efforts.

The costs involved in the emergency and recovery response will likely be in the hundreds of millions of dollars. As a result of lost revenue and unexpected costs from Jasper and the delayed timing of financial assistance grants, Council reported an operating deficit of \$6.22 million in 2023-24, resulting in a net deficit of \$5.09 million.

In addition to the recovery efforts, the Council made significant progress on a range of infrastructure projects. These projects have improved water security, restored road access to Cape Tribulation and the more

remote areas of the shire through our road network. A special thanks to the Department of Transport and Main Roads for their assistance on some of our road networks. There is still plenty of work to complete but there's been a significant improvement to our road network after landslips and flood damage destroyed many areas of the network.

While recovery and rebuilding activities will take several years to complete, and many areas of Council are yet to return to business-as-usual activities, the Council successfully hosted Carnivale, a beloved community event. The opening of the Rex Smeal Park playground was also a welcomed milestone, providing much-needed recreational facilities for our young families. It is also exciting to see that planning is well underway for the Port Douglas splash park.

Local government elections were held in March and we welcomed Councillor Lisa Scomazzon as our new Mayor, Councillor Roy Zammataro and Councillor Abigail Noli as returning Councillors while Councillor Michael Rees and Councillor Damian Meadows have become elected members for the first time.

The 2023-24 financial year has been a year of determination, recovery and progress. Through the dedication of our staff, the support of our community, and the leadership of our Council, we are emerging from this challenging period with optimism and a determination to create a stronger environment for the Douglas Shire community.

Acting CEO, Paul Hoye

2023-2024 Statistics

673,176  website page views

283  new website publications

22,636  phone calls answered via 4099 9444

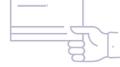
54  media releases

1,046,758  Facebook reach

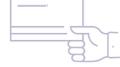
23,928  emails received via Enquiries inbox

4,599  CRM statistics – Frontline completed enquiry

14,119  Inwards correspondences actioned

6,524  receipts at Customer Service Counter

1,144  venue bookings taken

330  venue transactions paid and finalised

1,777  Daintree Ferry cards and V Tickets purchased

578  Douglas Cards issued

95.17%  of rates collected as at 30 June 2024

3,816,900,000  litres of water supplied to Douglas Shire Council

192  new ultra filtration units installed at water treatment plants

339,138,000  litres of recycled water produced by the Port Douglas Wastewater Treatment Plant

1,619  tonnes of biosolids from Wastewater Treatment Plants went to beneficial reuse on farms in the region

2,860  metres of water mains renewed since TC Jasper

An estimated water loss of **1.4 million**  litres per day was found and repaired during a leak detection survey

3,473  purchase orders created

177  building applications received

143  Councillor Requests for Information received

164  building searches completed

176  development applications lodged

1,676  local laws CRMs

202  illegal campers actioned

434  development & assessment officer enquiries

8,402  CRMs entered

116  dogs impounded

105  plumbing applications received

53,592  physical items borrowed

11,349  plants distributed out of the nursery

7,660  hours of PC usage

4,328  plants given to the community

6,118  hours of WiFi usage

9,074  plants potted up

2,348  attendance at under 5 sessions

4,153  feral pigs destroyed

4,153  weed team hours

68,397  visitors to the libraries

13,558  open spaces accomplishments

3,714  tonnes domestic waste collected

926  tonnes domestic recycling collected

1,885  tonnes commercial waste collected

194  tonnes commercial recycling collected

2,243  CRMs raised for infrastructure

4,879  road maintenance and defects repairs completed

594  defects accomplished for Road Maintenance Performance Contract

2,872  new defects recorded in Reflect

Regional Profile

Shire profile

Located just a short drive north of Cairns, Douglas Shire covers an area of 2,445 square kilometres and features the world's best natural beauty from Wangetti in the south to the Bloomfield River in the north.

Douglas Shire's unique position between two World Heritage areas – the Wet Tropics Rainforest and the Great Barrier Reef – make the region a world-class tourism destination.

Tourism is the cornerstone of the region's economy and the largest employing industry in Douglas Shire, supporting 2,439 jobs and providing a total economic output of \$373 million in 2022-23.

Douglas is home to around 13,000 residents, with around 60% living in the two main population centres of Port Douglas and Mossman. Port Douglas is the tourist gateway to the region, while Mossman is the administrative, health, industrial and agricultural hub. Other urban centres include the beachside communities of Wonga Beach, Newell Beach and Cooya Beach. The remaining residents live in small, decentralised communities scattered along the 100km stretch of coast road; tucked into the rainforest or in small rural townships in the valleys of the Shire's hinterland.

History of the Shire

The First Peoples of the Douglas region are the Kuku Yalanji whose country extends from the Mowbray River in the south to Cooktown in the north and Palmer River in the west. From the Mowbray River, south to Cairns are the traditional homelands of the Djabugay Nation People. The Kuku Yalanji and Djabugay Nation

are rainforest people whose connection to the region extends back 50,000 years to be among the earliest human occupants in Australia.

European habitation in the Douglas Shire began in the 1870s as George Elphinstone Dalrymple led the first extensive exploration of the region. Dalrymple thought the country *"surrounded by a panorama of great beauty ... a perfect picture of rich tropical country"*. Within the decade gold miners supplied from Port Douglas, timber cutters logging the much-prized red cedar, cattle graziers, and farmers of vegetables, maize and sugar had all begun to make their mark. Farming expanded along the coastal belt as extensive areas of lowland rainforest were cleared and settlements were established throughout the area.

Cultural diversity is integral to Douglas Shire's history. According to the 1886 census, almost two-thirds of the district's population were of Chinese heritage. By the 1890s, the sugar cane industry depended on Chinese and South Sea Islander (Kanaka) labour. These populations were joined by Hindu, Punjabi and Japanese migrants in the 1900s.

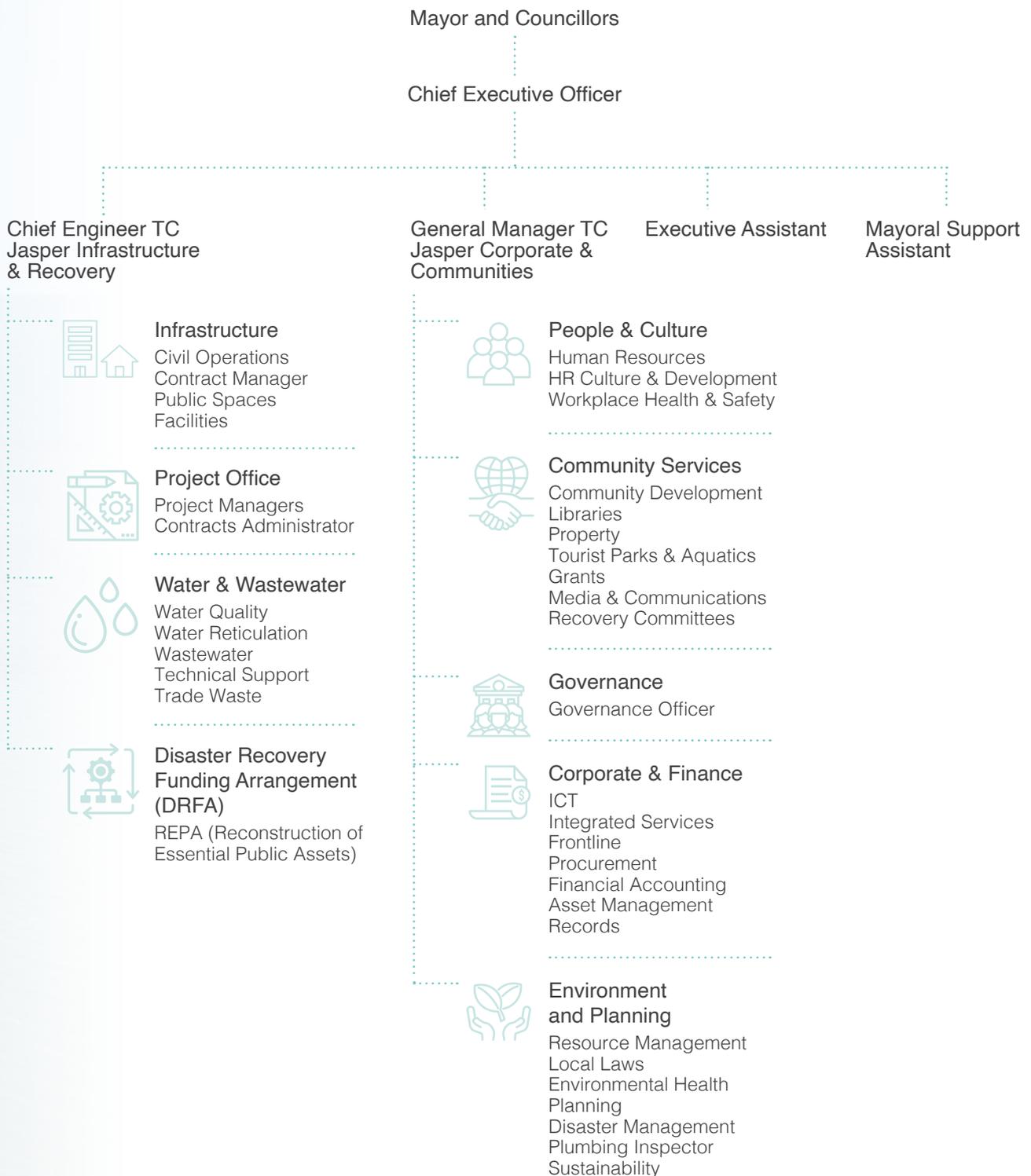
The Shire of Douglas existed as a local government entity from 1880 until 2008 when it was amalgamated with Cairns City to create the Cairns Regional Council. Five years later, Queensland Minister for Local Government granted residents a poll in which a majority of electors (57.61%) voted in favour of de-amalgamation.

The Douglas Shire Council started for the second time on 1 January 2014 with a new Mayor and four new non-divisional Councillors.





Organisational Structure



2023-2024 Highlights



CCTV to Improve Boaties' Safety

Boat users will be able to park their cars and trailers with more confidence following an \$82,000 security upgrade at Council boat ramps. CCTV cameras and improved lighting was installed at Port Douglas, Sugar Wharf, Cooya Beach, Newell Beach and Daintree River boat ramps.

The project was funded by the Commonwealth Government and being administered by the Queensland Fishing Infrastructure Grants Program.

The security upgrades would have multiple benefits. Boaties can spend long periods on the water and can feel confident their cars, trailers and personal belongings will be safe at any time of the day.

The CCTV cameras will also assist Council to monitor the minority of people doing the wrong thing when it comes to fishing, camping, dumping or causing environmental harm.

\$10,000 Grants available under new funding model

Douglas Shire Council introduced two new annual community grant funding streams: Community Facility Grant; and Community Activities and Events Grant. A maximum of \$10,000 is available to each successful applicant in the streams.

To streamline the process for applicants Council also introduced an Expression of Interest (EOI) round. The EOI form enables applicants to outline their project and confirm their eligibility before being invited to complete a full application.

Drainage upgrade in Warner Street

The final phase of the Warner Street drainage upgrade was completed which included construction of new stormwater drainage and pits, layback and barrier kerb and channel along the southern side of Warner Street.

In planning the drainage upgrade, Council was cognisant of the value of the street's rosewood trees and before commencing work, an arborist was commissioned to advise on what measures could be taken to minimise damage during construction. The actions taken included pruning dead wood from some trees to improve their stability and using a narrower kerbing machine to avoid damaging roots in the structural root zone.

Despite these efforts, four of the 27 trees needed to be removed. The project team looked at various options to avoid removing the trees but there was simply no viable option which would allow the drainage system to work effectively.



Food Challenge to reduce grocery spend

Douglas Shire residents were encouraged to take part in the Love Food Hate Waste challenge aimed at saving food and money, a three week challenge aimed at helping reduce food waste by cutting down the amount of food that ends up in the rubbish bin.

The average household throws away approximately 182kg of food each year. That amounts to about \$2,500 of food that doesn't get eaten. Cutting down on food waste not only reduces the amount of waste in bins but also potentially saves residents thousands of dollars per year.

Council's Decision to refuse resort complex upheld by Court

Douglas Shire Council welcomed a judgement upholding its decision to refuse the development application for a resort complex.

In September 2021, Council rejected a \$300-million resort proposal by Chiodo Corporation Operations Pty Ltd due to the development being inconsistent with development outcomes sought by the planning scheme. The appeal against Council's decision to refuse the development application was dismissed by the Planning & Environment Court.

In a summary of the appeal, it was stated that the proposed development is not inappropriate because of a modern design, but because that design is wildly discordant with the character of Port Douglas; it has the potential to diminish the experience of those visiting Port Douglas; and what rings through with great finality is the importance of protecting what is unique and special to Port Douglas' character.

New playground for Rex Smeal Park

A boost for young families living and visiting Port Douglas, with Council committing \$500,000 to a new playground at Rex Smeal Park. The contract was awarded to a Mowbray playground supplier (AAA Playscapes) at a Special Council Meeting in November 2023. The project received overwhelming support at the meeting. Installing a new playground at Rex Smeal Park has been a priority for Council.



Symphony Under the Stars for Carnivale's 30th Anniversary

Douglas Shire Council celebrated the 30th Anniversary of The Port Douglas Carnivale with a history-making performance by the Queensland Symphony Orchestra (QSO). The QSO's Symphony Under the Stars concert was held at Rex Smeal Park in May. The concert featured the world premiere of Symphony No.3, Great Barrier Reef (2024) by Queensland's acclaimed composer Paul Dean, dedicated to the Great Barrier Reef.

The Queensland Symphony Orchestra is one of the finest orchestras in the country and Council was honoured to have them perform at Carnivale for the event's 30th anniversary creating a memorable night for families and people of all ages.

Mountain Bike Cranks it up a gear

The Mountain Bike Skills Park, for riders of all levels and abilities, was officially opened in December.

Mountain biking is one of the fastest growing adventure tourism opportunities in the country and Douglas is joining with other regional councils to develop a mountain biking strategy to encourage the growth of the sport.

The Mountain Bike Skills Park is another significant way Council can support the sport, improve the liveability of the shire and provide another leisure activity for our residents and visitors.



2023-2024 Highlights

Splash into Australia Day Celebrations at Mossman Pool

Douglas Shire Council hosted a free community event on Australia Day at Mossman Pool featuring a sausage sizzle, entertainment, and other free activities. To beat the heat and celebrate Australia Day local kids jumped on and splashed around on the inflatable obstacle course and the popular Aqua Glide.

Leak Detection Service Saving Water

A team of leak detection experts roamed the streets keeping an ear to the ground in an exercise which will save the Douglas Shire treated water previously lost from the system. The Shire's pipe network had been put under strain due to the saturation of soil and ground movement following Cyclone Jasper.

More than 300 kilometres of the water network was covered, with 178 leaks (101 customers and 77 on council water reticulation) identified during the eight-day operation. The team used listening sticks and ground microphones in Mossman, Port Douglas, Cooya Beach, Newell Beach, Whyanbeel, Wonga Beach, Upper and Lower Daintree to identify the leaks. Leaks could be pinpointed to a one-metre square section. The identified leaks will assist in a targeted valve replacement and leak reduction program.

This proactive approach underscores Douglas Shire Council's commitment to preserving water resources, maintaining infrastructure resilience, and ensuring the continued wellbeing of our community following the unprecedented storm event.

The Council also worked with the larger resorts on the network to determine if any leaks are occurring in their sites.

\$17.48 Million Boost for local guardians of the Reef

The Albanese Labor Government announced \$17.48 million for council-led projects that will contribute to the protection and resilience of the Great Barrier Reef.

Nineteen councils across Reef catchments in Queensland will deliver a range of shovel-ready projects under the Reef Guardian Councils program that support Reef protection and restoration activities. Activities include improving riparian, catchment and wetland habitats, reducing impact of threats such as feral species, and reducing carbon emissions.

Projects will bring immediate benefits to the environment, support delivery of the Reef 2050 Plan, and increase local community stewardship and participation in Reef protection activities, including with First Nations people.

The Reef Guardian Councils program is a partnership between local governments and the Australian Government's Great Barrier Reef Marine Park Authority which recognises community collaboration is central to better managing the Reef and surrounding regions.

Douglas Shire has been a proud member of the Reef Guardian Council Program since 2014 and this money will be used for erosion sediment control and stormwater education and compliance program; a Wastewater Treatment System Improvement and Education Pilot Program; solar installation; and feral pig control program.

Major Joint Investment Boosts Cyclone Recovery Phase

Community health, environmental management, small business and rural landholder support as well as rebuilding community recreational facilities are some of the main focuses of a new major disaster assistance package for Far North Queensland (FNQ), announced by the Federal and State Governments.

Jointly funded through Disaster Recovery Funding Arrangements (DRFA), the support will help build on the momentum for communities continuing to rebuild following ex-Tropical Cyclone (TC) Jasper and ensure communities are better prepared for the next event.

A \$3 million Rural Landholder Recovery Grants Program specific to FNQ Local Government Areas (LGAs) is being made available alongside a range of initiatives worth more than \$112 million that will also benefit communities recovering from the December 2023 storms and floods in South East Queensland. This includes:

- \$51.3 million Environment Recovery Programs
- \$9.56 million Mental Health Program
- \$22.94 million Community Health and Wellbeing Program, Community Recovery and Resilience Officers, and Flexible Funding Grants Package
- \$14.81 million Sport and Recreation Community Facilities Program
- \$13.4 million Small Business Support Program.

First Nations Provider to run New DV Shelter

A highly-respected four-decade old First Nations service provider was awarded a \$2.2 million contract to operate a new domestic and family violence (DFV) shelter at Mossman. Warringu Aboriginal and Torres Strait Islander Service, which has been assisting the community since 1984, will manage the shelter.

The purpose-built shelter was commissioned by the Douglas Shire Council with funding from the Federal Government's Safe Places program. The shelter comprises of two self-contained units that are suitable for families. Warringu Aboriginal and Torres Strait Islander Service will provide culturally safe and trauma informed support that delivers specialist homelessness assistance.

In addition to the shelter, Warringu Aboriginal and Torres Strait Islander Service will provide mobile assistance and DFV access and community education services, to reach more victims in the Douglas Shire.

Women's shelters provide secure temporary accommodation that allows victim-survivors to access specialist support to recover mentally and regain their autonomy. Before the opening of this new facility at Mossman, there were no DFV specialist homeless services in the region and this shelter will provide a safe secure place for women and children experiencing DFV who are homeless or at risk of being homeless.



Road Recovery receives \$11.4 m boost

Douglas Shire Council secured \$11.4 million in funding to repair some of its unsealed roads both north and south of the Daintree River. The assistance is provided through the jointly funded Commonwealth-state Disaster Recovery Funding Arrangements (DRFA). It is part of a wider DRFA Program of Recovery projects the Council will be undertaking over the next three years to recover following ex-Tropical Cyclone Jasper; works have already commenced on the first three land slip remediation works at Alexandra Range.

Council is working closely with the Queensland Reconstruction Authority (QRA) to repair its assets. There are some unsealed roads where significant sections of the surface were damaged, whereas other roads contain only small areas to be repaired.

Council continues to work closely with QRA, all levels of government, along with emergency and community agencies, to support the community as the region continues to navigate the long-term impacts of the 2023 flooding events.



Assessment of Corporate Plan and Operational Plan

The Annual Report for a financial year must contain the Chief Executive Officer’s assessment of the local government’s progress towards implementing its five-year Corporate Plan and annual Operational Plan.

Assessment of Operating Performance

For 2023-24, Council identified a broad range of projects that would benefit all communities across the Shire and continue to see firm strategic initiatives put in place to establish a sound foundation for the Shire’s future.

Council’s 2023-24 Operational Plan detailed the ongoing and recurring activities and major initiatives to be undertaken across Council. Success measures and timeframes were identified for the delivery of each initiative, and in recognising that most projects were completed by multidisciplinary teams, the Lead Department was also identified. Unfortunately, a number of initiatives were unable to be completed as Council

focussed resources on response and recovery following Cyclone Jasper.

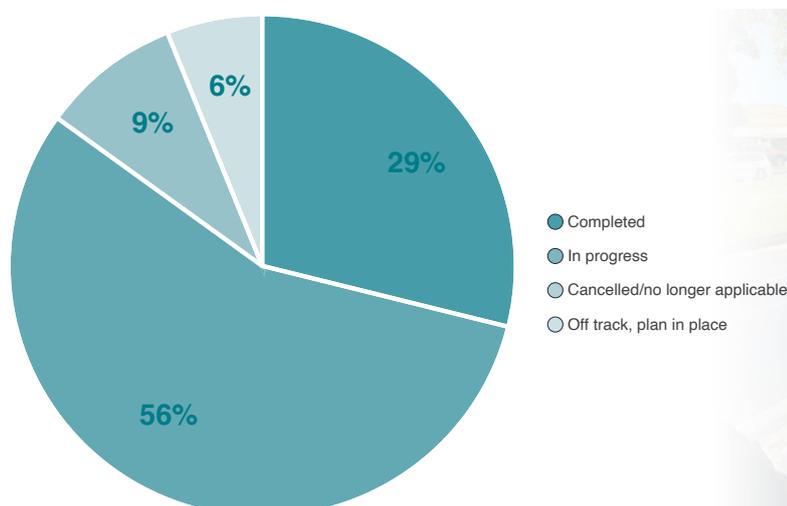
The Operational Plan links all projects to the Themes and Goals of the Corporate Plan, demonstrating the ongoing implementation of Council’s strategic direction.

All programs and projects are fully funded through the Annual Budget 2023-24. As in previous years, a public report detailing the progress of the Operational Plan was presented to Council each quarter.

In Council’s 2023-2024 Operational Plan, 34 activities were identified to progress the completion and implementation of the Corporate Plan 2019-2024. In late 2024, Council will be developing a new Corporate Plan for 2025-2030.

Theme Outcome Summary

Theme Outcome	Completed	In progress	Cancelled/ no longer applicable	Off track, plan in place
1. Celebrating our Communities	0	2	2	2
2. Fostering Sustainable Economic Growth	1	4		
3. Leading Environmental Stewardship	7	7	1	
4. Inclusive Engagement, Planning and Partnerships	1	1		
5. Robust Governance and Efficient Service Delivery	1	5		
Total	10	19	3	2



Theme 1: Celebrating Our Communities

Douglas Shire Council embraces the diversity of our communities and values the contribution that all people make to the Shire. We recognise that it is a core strength of the region. We acknowledge our past so that it may guide us in the future. We recognise the wrongs done to our Indigenous community and we actively seek to reconcile so that we may all benefit from and enjoy our Shire. We acknowledge early European settlers who forged an agricultural base for our economy, and we welcome all new arrivals as part of our broader community.



Outcomes

Goal 1: We will celebrate the diversity of our community and ensure that all infrastructure, programs, and services are underpinned with inclusiveness and accessibility.

Reconciliation Action Plan – *In progress*

Completion of the Reconciliation Action Plan has been moved to the 2024-25 Operational Plan.

Victor Crees Pavilion – *Cancelled/no longer applicable*

Funds were diverted to alternative Sports Master Plan projects including the removal of the caretaker residence and old toilet block at Coronation Park, Mossman.

Mossman Shire Hall – *In progress*

Minor renewal planned including replacing the old fans during the 2024-25 financial year. Continue to apply for funding.

Indigenous Business Program – *Off track, plan in place*

Following TC Jasper, First Nations businesses were contacted and supported. No further progress due to recovery activities.

Goal 2: We will deliver programs and services that protect and enhance the liveability of our beautiful Shire.

All Corporate Plan Initiatives have been completed for Theme 1, Goal 2.

Goal 3: We will develop programs that promote health, well-being and safety in the community.

Active8 Club Development Program – *Off track, plan in place*

Council does not currently have a Sport and Recreation Strategy and significant input by sporting organisations is required.

Sports and Recreation Strategy Actions – *Cancelled/no longer applicable*

Council does not currently have a Sport and Recreation Strategy. Funds have been diverted to key Sports Master Plan projects that deliver improved outcomes for a wide range of community user groups.

Goal 4: We will promote arts and cultural programs and events that bring vibrancy to the community and compliment the tourist experience.

All Corporate Plan Initiatives have been completed for Theme 1, Goal 4.

Theme 2: Fostering Sustainable Economic Growth

A robust economy is at the heart of a thriving community and enables investment in environmental protection. While our remoteness is a key attribute, it also presents challenges for attracting new business and investment. We must also meet the challenges of fierce competition in the tourism sector. Council will partner with industry to build, diversify and promote the Douglas economy. Council will design and deliver infrastructure, strategies and services that support the local economy and businesses.



● Completed ● In progress

Outcomes

Goal 1: We will build appropriate infrastructure and deliver services that connect and support businesses.

Continue to develop the Port Douglas Aquatic Precinct Water Park in Port Douglas – Completed
Plan approved by Council on 28 May 2024.

Continue to support and partner with the State for the development of the Wangetti Trail as this is a State Government project – In progress
Alignment and product type for the Northern section (Mowbray North) still to be finalised. Significant work on the alignment from Ellis Beach to Wangetti has occurred as a result of the Cyclone Jasper flood event. Some alignment has moved further down the range and the requirement for additional bridges and infrastructure to protect the trail from water damage has occurred. On ground works were near to completion in the Palm Cove to Ellis Beach section, with that first stage expected to be completed by the end of September 2024.

Infrastructure Improvements – In progress
Expression of interest for vessel replacement and service operation complete. Consultant engaged to manage the Development Application process with State Asset and Referral Agency (SARA) for landside infrastructure. Environmental consultants continue to gain all environmental approvals for landside infrastructure. Council has submitted a grant application to LGGSP for landside infrastructure.

Decorative Lighting Stage 2 – Macrossan Street and Front Street – In progress

Installation of underground services completed. Delays with Ergon connections. Awaiting confirmation date from Ergon to provide safety observer for works. Additional funds to be requested at budget review 2024/25 for purchase of lights.

Goal 2: We will work with partners to promote the Shire as the World's leading sustainable tropical destination and encourage business investment.

Investigate a Short-Term Accommodation Policy – In progress

Residential Needs Analysis endorsed by Council in September 2023. Local Housing Action Plan endorsed and submitted including short term accommodation an action in the plan.

Goal 3: We will develop strategies that seek to diversify the Shire's economic base.

All Corporate Plan Initiatives have been completed for Theme 2, Goal 3.

Theme 3: Leading Environmental Stewardship

Our visitors and residents deeply value the unparalleled environment in which we live. We recognise our responsibility in protecting and preserving our natural world for generations to come. We understand the strong link between the environment and the economy: they are interdependent. Douglas Shire will be at the forefront of environmental protection by developing strategies, setting policies, and working with all stakeholders to become the envy of and to inspire locations across Australia and the World.



Outcomes

Goal 1: We will protect our sensitive environment and plan for the impact of climate change.

Sustainable Waste Management at Events – *In progress*

Council adopted the updated Single-Use Plastic Free Policy in July 2023. Factsheets have been developed for event organisers in Douglas Shire to ensure they know how to comply with the updated policy. This factsheet will be included in inductions for businesses and individuals involved in prescribed activities and hiring of Council facilities.

Plastic Free Places – *In progress*

The Plastic Free Cairns and Douglas Program coordinator is working with businesses in Douglas to assist them with reducing the use of single-use plastics. The program will also target stallholders at the Port Douglas markets. Negotiations are continuing with Boomerang Alliance and the Queensland Government in relation to a “Choose to Reuse” Program intended to be implemented in Port Douglas.

Goal 2: We will implement programs that reduce and offset our environmental footprint.

Reef Guardian Action Plan Theme – *Completed*

Five actions complete in the Action Plan. Successful in securing funding for four projects. All projects in delivery phase. First progress reports complete for funded projects. Council endorsed to continue to be a part of the Reef Guardian Council Program for the term 2024-2028.

Identification of future projects and sites within the Douglas Shire – *Completed*

Successful in receiving grant funds from Reef Guardian program. First instalment underway at the Mossman Wastewater Treatment Plant with the Port Douglas Community Hall to follow.

Waste Reduction and Recycling Plan – *Completed*

Actions in Council’s Waste Reduction and Recycling Plan 2022-2025 continue to be implemented, including the implementation of tailored recycling programs for multi-unit dwellings, in-house council staff waste education programs, encouragement of sustainable events and capping of landfills.

Far North Queensland Regional Resource Recovery Plan – *Completed*

The Regional Resource Recovery Plan for FNQROC received endorsement from the Department of Environment and Science in August 2023. The State Government has now announced funding for a Regional Resource Recovery Coordinator for FNQROC Council’s which is currently being recruited.

Illegal dumping program – *Completed*

Continued surveillance and enforcement of illegal dumping across the Shire. A 12-month extension of one full time compliance officer has been granted with the project activity end date now 4 April 2025. In conjunction with this, a new Illegal Dumping Compliance Officer has been engaged.

Far North Queensland Regional Resource Recovery Plan – *In progress*

Regional collaboration and investigations for waste management options in anticipation for the completion of the Bedminster Contract in 2026 are continuing.

Goal 3: We will continue to build water infrastructure so that the Douglas Shire may enjoy water security and water quality.

Mossman River Intake – *In progress*

Council's application to the State Government to secure Water Infrastructure for Sustainable and Efficient Regions (WISER) funding for the Mossman River Intake was successful with confirmation received in early July 2024. Council is finalising the water allocation licence application.

Water treatment process upgrades – *Completed*

Phase 2 of the ultrafiltration cartridge replacement was completed on racks 2400 and 2500.

Recycled Water – *Cancelled / no longer applicable*

Cancelled/deferred due to budget re-allocations.

Goal 4: We will partner with the community to educate and monitor.

Waste Education – *In progress*

Council's Waste Education Program continues to be offered to schools and businesses in the Shire. Cyclone Jasper recovery actions have impacted delivery of the program.

Water Education – *In progress*

Council carried out extensive communications regarding smart water metering, water restrictions and water cycle educational programs. Council continues to work with schools throughout the Shire to support and facilitate excursions around water and wastewater education.

Recreational Fishing Trail – *Completed*

Recreational Fishing signs installed at public boat ramps and jetties between Daintree Village and Port Douglas.

Monitoring and enforcement of developments for land-based sediment run off – *In progress*

The second stage of the Erosion, Sediment Control and Stormwater Education and Compliance program is underway and tendering is under review. Council officers continue to monitor and provide education to the building industry.

Goal 5: We will recognise the contribution that Traditional Owners make to the protection of the environment.

All Corporate Plan Initiatives have been completed for Theme 3, Goal 5.



Theme 4: Inclusive Engagement, Planning and Partnerships

In delivering for our communities, economy and environment, Douglas Shire will ensure open and transparent engagement and communication. We will develop robust strategic plans and we will partner with our community and key stakeholders.



Outcomes

Goal 1: We will implement transparent decision making through inclusive community engagement and communication.

All Corporate Plan Initiatives have been completed for Theme 4, Goal 1.

Goal 2: We will develop forward looking strategies for the future of our communities and we will ensure balanced and appropriate planning decisions.

Planning Scheme Amendments to align the Scheme with the *Planning Act 2016* and improve the functionality of the Scheme – *In progress*

There has been little progress with the Planning Scheme amendments in this reporting period. It is important

to note that a number of flooding investigations have been commissioned as a consequence of the event experienced in December 2023. The findings of the flood investigations will be used to inform hazard mapping within the Planning Scheme updates.

Goal 3: We will recognise the critical role that our partners play in planning and delivering vital programs and services.

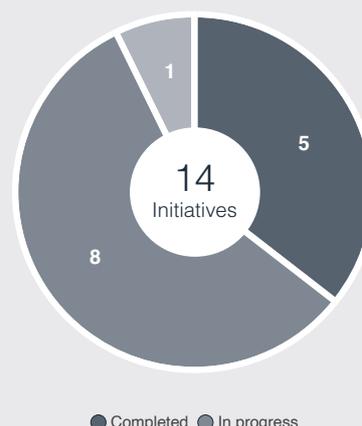
Douglas Shire Housing Strategy – *Completed*

The Local Housing Action Plan (LHAP) was presented and adopted by Council at the Ordinary Meeting held on 30 July 2024. The LHAP lists a number of actions under eight themes with a number of these actions underway. The implementation of the LHAP is ongoing.



Theme 5: Robust Governance and Efficient Service Delivery

Strong governance and financial management are the foundations of the way in which Council will conduct its business and implement the initiatives of the Corporate Plan.



Outcomes

Goal 1: We will conduct Council business in an open and transparent manner with strong oversight and open reporting.

All Corporate Plan Initiatives have been completed for Theme 5, Goal 1.

Goal 2: We will put the customer at the centre of our service delivery and process improvement as we deliver efficient and appropriate services based on community expectations.

Develop online planning application service/ Planning Register and Process Improvements – Completed

Registers have been developed. Implementation on 1 January 2024.

Develop prescribed activities process including the online booking system and GIS layer – In progress

A new prescribed activities register has been developed. Online booking solutions being investigated for development. Regular users have been issued an annual commercial approval.

Develop an organisational culture strategy – In progress

No further progress due to TC Jasper.

Goal 3: We will make sound financial decisions by ensuring robust strategic planning, financial management and reporting.

Commence new certified agreement discussions – In progress

Consultant has been engaged to act on Council's behalf on negotiations.

Goal 4: We will work with our communities to ensure they are informed, empowered and supported so that they are resilient to the impacts of disaster events. Through our leadership and capabilities we will plan, prepare, respond and recover from events so as to minimise the impact on people, property, the environment, and our economic stability.

Enhance disaster management capacity – In progress

Continued monitoring of potential grant opportunities to fund potential new Local Disaster Coordination Centre (LDCC) and monitoring maintenance of rain gauge infrastructure (council and external-owned). A funding submission was made to the Federal Disaster Ready Fund for a dedicated Local Disaster Coordination Centre. A workshop with Bureau of Meteorology occurred in May to discuss the flood warning network within Douglas Shire.

Support inclusive and Resilient Communities – In progress

Following TC Jasper and subsequent flooding a review of the scorecard is occurring with community input.

Statutory Information

This section of the report contains information which is prescribed by the *Local Government Act 2009* and *Local Government Regulation 2012* to be disclosed in Council's Annual Report for the period.

Local Government Act 2009

Section 41 Identifying Beneficial Enterprises

Section 41 of the *Local Government Act 2009* provides that the Annual Report must contain a list of all the beneficial enterprises that the local government conducted during the financial year.

Douglas Shire Council did not conduct any beneficial enterprises within the 2023-24 financial year.

Section 45 Identifying Business Activities

Section 45(a) of the *Local Government Act 2009* provides that the Annual Report must contain a list of all the business activities that the local government conducted during the financial year.

The business activities conducted during 2023-24:

- Water and Sewer
- Waste
- Ferry Operations
- Caravan Parks
- Markets
- Planning Certifications

Section 45(b) of the *Local Government Act 2009* provides that the Annual Report must identify the business activities that are significant business activities.

None of the above activities satisfied the statutory threshold for classification as a significant business activity.

Section 45(c) of the *Local Government Act 2009* provides that the Annual Report must 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.

The competitive neutrality principle was not applied as Council does not have any significant business activities.

Section 201 Remuneration Payable to Senior Contract Employees

Section 201(1)(a) of the *Local Government Act 2009* provides that the Annual Report must state the total of all remuneration packages that are payable to the senior management of the local government. The senior management, of a local government, consists of the Chief Executive Officer and all senior executive employees. The remuneration packages include base salary, superannuation and allowances as at 30 June 2024.

Total of all Remuneration Packages Payable \$764,201.

Band	Number of Senior Management
\$100,000 - \$200,000	0
\$200,000 - \$300,000	3*

* the number of senior executives has reduced from the 2023-23 reporting period following an organisational re-structure in April 2024.

Local Government Regulation 2012

Section 183 Financial Statements

The general-purpose financial statement for the financial year is shown on pages 41-69.

The current-year financial sustainability statement for the financial year is shown on page 73.

The long-term financial sustainability statement for the financial year is shown on page 78.

The Auditor-General's audit reports about the general-purpose financial statement and the current year financial sustainability statement is shown on pages 72-77.

Section 184 Community Financial Report

The Community Financial Report for the financial year is shown on page 34.

Section 185 Particular Resolutions

Section 185(a) of the *Local Government Regulation 2012* (LGR) provides that the Annual Report must contain a copy of the resolutions made during the financial year under s 250(1) of the LGR (adoption of an expenses reimbursement policy).

Section 185(b) of the *Local Government Regulation 2012* provides that the Annual Report must contain a list of any resolutions made during the financial year under s 206(2) of the LGR (threshold for non-current physical asset to be treated as an expense).

There were no particular resolutions for the financial year 2023-24.

Section 186 Councillors

The Annual Report must contain particulars of Councillors such as total remuneration, superannuation, expenses, facilities provided, meetings attended and total orders during the financial year.

Section 186(1)(a) Councillor Remuneration

The amount of remuneration paid to Local Government Councillors is determined by the Local Government Remuneration Commission (the Commission). The Commission has determined that Douglas Shire Council is a Category 1 Council and the following annual remuneration amounts applied to Category 1 Councils during the period 1 July 2023 to 30 June 2024:

Mayor	Deputy Mayor	Councillors x3
\$114,801	\$66,231	\$57,400

Section 186(1)(b) Councillor Expenses

A Councillor Expenses Reimbursement Policy was adopted by Council on 30 June 2020. The policy provides for the reimbursement of reasonable expenses incurred by Councillors when discharging their duties and responsibilities as Councillors and the provision of facilities necessary to undertake their roles. The table below shows the expenses incurred by Councillors in the 2023-24 financial year.

Councillor	Mayor Michael Kerr**	Mayor Lisa Scomazzon	Councillor Peter McKeown**	Councillor Abigail Noli	Councillor Roy Zammataro	Councillor Damian Meadows	Councillor Michael Rees	Total
Telecoms	\$440.83	\$600.08	\$445.44	\$600.08	\$600.08	\$138.48	\$138.48	\$2,963.47
Conference	\$1,831.82	\$2,722.73				\$1,363.64	\$1,363.64	\$7,281.83
Travel	\$4,815.22	\$5,342.45				\$1,099.38	\$1,099.37	\$12,356.42
Accommodation	\$2,191.84	\$2,893.92				\$437.18	\$437.18	\$5,960.12
Meals/hospitality	\$353.55	\$486.36		\$73.09	\$63.64	\$136.36	\$136.36	\$1,249.36
Office	\$654.74	\$178.14						\$832.88
Vehicle		\$285.60	\$229.50	\$818.55	\$559.30			\$1,892.95
Total	\$10,288.00	\$12,509.28	\$674.94	\$1,491.72	\$1,223.02	\$3,175.04	\$3,175.03	\$32,537.03

In addition to the above, Mayor Michael Kerr's FBT expense for the FBT year ending 31 March 2024 was \$6,568. All Councillors were provided refreshments at Council workshops and meetings.

**For Councillors non returning with an end date of 15 March 2024.

The total remuneration paid to each Councillor and the total superannuation contribution paid on behalf of each Councillor during the period 1 July 2023 to 30 June 2024 is as follows:

Councillor	Remuneration	Superannuation
Kerr M *	\$84,250	\$9,268
McKeown P *	\$43,748	\$4,812
Meadows D	\$13,614	\$1,498
Noli A	**\$58,951	\$6,485
Rees M	\$13,614	\$1,498
Scomazzon L	\$79,072	\$9,489
Zammataro R	\$60,786	\$6,686

*For non-returning Councillors with an end date of 15 March 2024.

**Remuneration paid to Councillors was slightly higher than the remuneration figures determined by the Local Government Remuneration Commission due to Council pay run schedule.

Section 186(1)(c) Councillor Meeting Attendance

As required under s 186(1)(c) of the LGR, the table below details the number of Local Government Meetings each Councillor attended during the 2023-24 financial year.

Councillor	Ordinary Meetings	Special Meetings	Statutory Meeting	Special Budget Meeting
Kerr M	9	1	0	0
McKeown P	9	1	0	0
Meadows D	3	2	1	1
Noli A	12	2	1	1
Rees M	3	2	1	1
Scomazzon L	12	2	1	1
Zammataro R	12	2	1	1

Section 186(1)(d)-(k) Councillor Conduct

The *Local Government Act 2009* sets out the roles, responsibilities, and obligations of Councillors. Complaints about the conduct of Councillors are to be made, or referred, to the Independent Assessor for investigation.

In accordance with s 186(1)(d) to (k) of the LGR, Councillor conduct complaints, referrals, notices, decisions, orders and recommendations during the financial year are shown in the tables below:

Number of Councillor Conduct Tribunal

Subsection of the <i>Local Government Act 2009</i>	Description	Number
150I(2)	Orders made about unsuitable meeting conduct	0
150IA(2)(b)	Orders made about unsuitable meeting conduct of chairperson	0
150AH(1)	Orders made for inappropriate conduct	0
150AR(1)	Decision, orders and recommendations made for misconduct	0



Number of Councillor Conduct Complaints, Notices and Referrals

Subsection of the <i>Local Government Act 2009</i>	Description	Number
150P(2)(a)	Complaints referred to the Assessor by a local government, a councillor or the Chief Executive Officer of the local government	3
150P(3)	Matters referred to the Crime and Corruption Commission by the local government	0
150R(2)	Notices given by a local government official to the Assessor about a councillor's conduct	0
150S(2)(a)	Notices of misconduct given to the Assessor by the local government	0
150AF(3)(a)	Occasions information was given to the Assessor for a preliminary assessment under division 3A	0
Chapter 5A, part 3, division 5	Occasions the local government asked another entity to investigate the suspected conduct of a councillor	0
Chapter 5A, part 3, division 6	Applications heard by the conduct tribunal about whether a councillor engaged in misconduct or a conduct breach	0
150AC(1)	The total number of referral notices given to the local government	0
150AEA	For suspected conduct breaches the subject of a referral notice mentioned in s 186(1)(g) * the total number of suspected conduct breaches; and * the total number of suspected breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA	0
150AG(1)	The number of decisions about a conduct breach made by the local government	0
150AG(1)	The number of matters about a conduct breach not decided by the end of the financial year	0
150AG(1)	The average time taken by the local government in making a decision about a conduct breach	N/A

Section 188 Overseas Travel

The Annual Report must contain information about any overseas travel made by a Councillor or Local Government employee in an official capacity.

No overseas travel was undertaken by a Councillor or Council employee in an official capacity during the 2023-24 financial year.

Section 189(2) Councillor Discretionary Funds

Councillors are not provided with discretionary funds to allocate. Funding was not therefore provided to community organisations from this source.

Section 187 Administrative Action Complaints

Council respects the right of individuals to lodge a complaint and is committed to managing complaints fairly, objectively, professionally, respectfully and subject to any legal requirements, in confidence.

Under the *Local Government Act 2009*, issues that are within the scope of Administrative Action Complaints about the Council include:

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

Council is committed to dealing fairly with all complaints and the complaints process is established to:

- Treat complaints about decisions and other administrative actions of the council and complaints about minor breaches fairly, efficiently and consistently
- Provide a complaints process that is easy to understand and readily accessible to all
- Detect and rectify administrative errors, where appropriate
- Identify areas for improvement in the council's administrative practices
- Increase awareness of the complaints process for Council's employees and the community
- Enhance the community's confidence in the complaints process and the reputation of the Council as being accountable and transparent; and
- Build employees' capacity to effectively manage complaints in an environment of continuous improvement.

How the complaints management process is implemented

Douglas Shire Council has adopted a policy and procedure for the management of administrative action complaints.

Complaints are managed through a five step process comprising:

- Step 1: Receive complaint
- Step 2: Record complaint and forward to relevant manager for investigation
- Step 3: Manager investigation
- Step 4: Internal review
- Step 5: External Review

Administrative Action Complaints	Number
The number of Administrative Action Complaints made to the local government	27
The number of Administrative Action Complaints resolved by the local government under the complaints management process	27
The number of Administrative Action Complaints not resolved by the local government under the complaints management process	0
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	0

Section 189 Grants to Community Organisations

Douglas Shire Council recognises that supporting organisations, groups, and individuals with financial (grants, sponsorship) and non-financial (in-kind) assistance helps develop and deliver community programs, activities and events that provide artistic, cultural, sporting, recreational, environmental outcomes, and social and economic benefits in the Douglas Shire.

Grants

Major Grants 2023-24

Organisation Name	Project Title	Grant Awarded (ex GST)
Alexandra Bay Sports Club	Shade sail (new structure)	\$10,000
Alexandra Bay Sports Club	Tai Chi Health and Wellbeing Program	\$10,000
Mossman Junior Rugby League Club	Electrical Upgrade (junior Canteen)	\$8,000
Jabalbina Yalanji Aboriginal Corporation (Auspice)	Community Cultural Music Festival	\$10,000
Total		\$38,000

Micro Grants 2023-24

Organisation Name	Project Title	Grant Awarded (ex GST)
Port Douglas Yacht Club	Annual Regatta	\$1,000
Daintree Village Marketing Cooperative	Daintree Village Community/School Centenary Celebrations	\$1,000
St Davids Anglican Church, Mossman (volunteer group)	Support for volunteer fundraising activities (new BBQ)	\$800
Mossman Support Services (Youth Program)	Light Up the Park Family Fun Activities	\$1,000
Mossman Gymnastics	Restore Kinder Gym and sensory programs	\$1,000
Total		\$4,800

Fee Waive or Reduction / In kind / Sponsorship

Successful Applicant	Project	Amount Awarded (ex GST)
Taste of Port Events	Fee Waive – Use of council facilities/open space	\$5,000
Fit For Seniors, Mossman	Fee Waive – Use of council facility to commence free seniors' fitness classes	\$945
Tropical North Queensland Training Awards	Sponsorship (Regional Host Sponsor)	\$4,000
RSL QLD Mossman Sub-branch Inc.	Fee Reduction – Assistance with Rubbish removal	\$682
Far North Queensland Hospital Foundation	Fee Waive – Fundraising activity at the Port Douglas Market	\$400

Resource and Performance Agreements

Douglas Shire Council provides assistance to commercial organisations through funding towards an Event or Project, which is aligned with the Corporate Plan. This funding is available to an established event that leads to an ongoing Resource and Performance Agreement over a number of years.

Organisation Name	Purpose	In-Kind Support	Actual Funding 2023-24 (ex GST)
Port Shorts Film Festival Inc	Port Shorts Film Festival	\$5,000	\$20,000
Connect Sports Australia Pty Ltd	Port Douglas Gran Fondo Festival	\$5,000	\$50,000
Wonderland Entertainment and Leisure	Provision of Spiegel tent for Carnivale	\$10,000	\$55,000
Douglas Historical Society	Assistance with upkeep of museum	\$5,000	\$5,000
Douglas Theatre Arts Groups – Clink	Assistance with upkeep of theatre	\$5,000	\$5,000
Tourism Port Douglas Daintree	Tourism and Destination Marketing	\$0	\$450,000
Total			\$585,000



Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) is a partnership between state and local governments which invests in quality arts and cultural experiences across Queensland based on locally determined priorities.

RADF promotes the importance of arts, culture and heritage as essential elements that drive diversity, inclusivity, and regional strength. All projects are endorsed by Council and grants can be allocated to eligible organisations and individuals.

Project Title	Grant Awarded (ex GST)
Green Medicine	\$5,000
Maritime Museum Feasibility Study	\$5,000
Affirmations	\$4,950
For Thy Sake I in Love am Grown	\$4,900
Bee Concerned	\$5,000
Beneath Tropic Skies Pt 3	\$4,900
Remnants	\$5,000
Christmas Classical Concert	\$5,000
Museum Inventory & Assessment	\$5,000
Stories of the Artists of Yalanji Arts	\$5,000
Composition of String Orchestra Work on the Mowbray River	\$5,000
Submergence	\$5,000
Upcycling for All	\$5,000
Douglas Shire Book Festival	\$5,000
Believe	\$5,000
Grandpa and Joe	\$5,000
Music Theatre and TV Presenter Workshop	\$5,000
Total	\$84,750

Section 190 Other Contents

Section 190(1)(d) Action taken for, and expenditure on, a service, facility or activity

Section 190(1)(d) of the LGR requires Council to report details of any action taken in relation to, and expenditure on, a service, facility, or activity:

- (i) Supplied by another local government under an agreement for conducting a joint government activity; and
- (ii) For which the local government levied special rates or charges for the financial year.

Council had no details to report for the 2023-24 financial year under this section.

Section 190(1)(e) Changes to Tenders

Section 190(1)(e) of the LGR requires that the local government's Annual Report include the number of invitations to change tenders under s 228(8) of the LGR during the financial year.

There were no invitations to change tenders made during the 2023-24 financial year.

Section 190(1)(f) List of Key Registers

Section 190(1)(f) of the LGR requires that the local government's Annual Report include a list of the registers kept by the local government. Some of these registers are publicly available on the website:

- Administrative Action Complaints Register
- Asset Register
- Authorised Persons Register
- Conflict of Interest Register
- Contract Register
- Corporate Risk Register
- Councillor Conduct Register
- Delegations Register
- Gifts and Benefits Register
- Local Laws Register
- Policy Register
- Register of Fees and Charges
- Register of Interests of Councillors
- Register of Pre-Qualified Suppliers for Wet Plant Hire
- Register of Pre-Qualified Suppliers for Electrical, Plumbing and Trades Maintenance
- Register of Sole and Specialised Suppliers.

Section 190(1)(g) Summary Concessions for Rates and Charges

Section 190(1)(g) of the LGR requires that the local government's Annual Report include a summary of all concessions for rates and charges granted by the local government.

Current Concessions

- **Pensioner Remission** – the rebate is up to 40% of the General Rate to a maximum of \$1,350.00pa.
- **Rates Based Financial Assistance (Not for Profit Recreation, Sporting and Community Groups)** – is 100% General Rates and 50% sewerage.
- **Conservation Rebate** – 50% General Rates if over 50% of property is covered under the *Nature Conservation Act 1992*.
- **Conservation Rebate** – 35% of General Rates if under 50% of property is covered by the *Nature Conservation Act 1992*.
- **Permits to Occupy Land on the Daintree River (Fishing Huts)** – the rebate is 50% of General Rates.

Current Special Charges

Rural Fire Brigades (per rateable assessment per financial year):

- Mowbray Valley Rural Fire Brigade \$50.00
- Daintree Rural Fire Brigade \$15.00
- Thornton Peak Rural Fire Brigade \$8.00
- Wonga Rural Fire Brigade \$35.00
- Bloomfield River Rural Fire Brigade \$25.00

Refuse Disposal: \$225.98 per unit on each rateable assessment that does not receive the Council kerbside waste and recyclables collection service.

Section 190(1)(h) Internal Audit

Section 190(1)(h) of the LGR requires that the local government's Annual Report include the report on the Internal Audit for the financial year.

Douglas Shire Council has established an Internal Audit function in accordance with s207 of the *Local Government Regulation 2012*.

Findex (Aust) Pty Ltd T/A Crowe Australasia was appointed as Council's Internal Auditor to provide internal audit services for Council for 2023 to 2025. For the 2023-24 financial year an Internal Audit review was conducted on Recruitment.

Sections 190(1)(i) and (j) Competitive Neutrality Complaints

Section 190(1)(i) of the LGR requires that the local government's Annual Report include a summary of investigation notices given in the financial year under s 49 of the LGR for competitive neutrality complaints and the local government's responses in the financial year on the Queensland Competition Authority (QCA) recommendations on any competitive neutrality complaints under s 52(3) of the LGR.

During the 2023-24 financial year Council was not in receipt of any investigation notices under s 49 of the *Local Government Regulation 2012*. Council was not in receipt of any QCA recommendations on any competitive neutrality complaints under s 52(3) of the *Local Government Regulation 2012*.

Public Sector Ethics Act 1994

The *Public Sector Ethics Act 1994* requires that the Annual Report of each public sector entity, including a local government, must include an implementation statement giving details of the action taken during the reporting period to comply with the following sections:

Section 15 (Preparation of codes of conduct)

Council has a Code of Conduct for employees which incorporates the ethics, principles and obligations under the *Public Sector Ethics Act 1994*. A copy of the Code of Conduct is available on Council's website.

Section 21 (Education and training)

Compulsory Code of Conduct training continues to be rolled out with all new employees during the financial year.

Section 22 (Procedures and practices of public sector entities)

Council is committed to ensuring a workplace free of discrimination and harassment. Council has two policies in place including:

- Workplace Health and Safety General Policy – supported by a robust framework of procedures, practices, audits, reporting and review mechanisms
- Equal Employment Opportunity (EEO) and Workforce Diversity General Policy.



Community Financial Report

The Annual Report must contain the community financial report for the financial year.

Council's general purpose financial statements are for the period 1 July 2023 to 30 June 2024 and have been prepared in accordance with the requirements of the *Local Government Act 2009*, the *Local Government Regulation 2012* and Australian Accounting Standards and Interpretations. They have also been audited by the Queensland Audit Office.

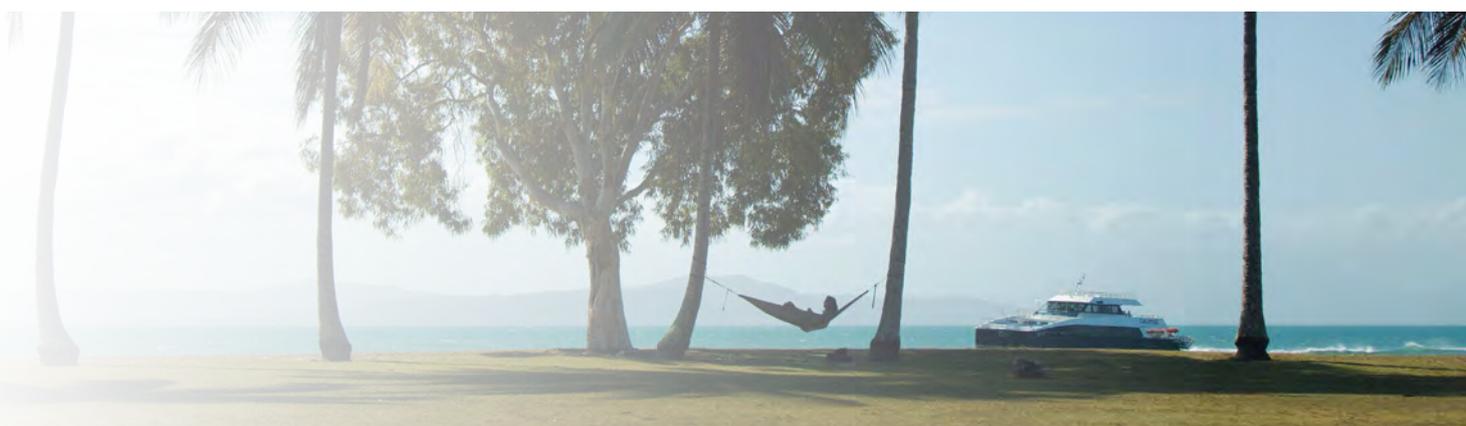
This community financial report provides a summary of the financial statements with the aim of providing understandable information to the members of our community.

The financial statements include the following:

- **Statement of Comprehensive Income** – includes Council's operating and capital revenue, operating expenses, capital income and capital expenses for the period.
- **Statement of Financial Position** – provides details of Council's current and non-current assets and liabilities.
- **Statement of Changes in Equity** – identifies movements in Council's Equity balance.
- **Statement of Cash Flows** – shows the movement in Council's cash position during the period and excludes all non-cash items such as depreciation.
- **Notes to the Financial Statements** – provide details of significant accounting policies and supporting information relating to the major statements, including a detailed breakdown of property, plant and equipment.
- **Measures of Financial Sustainability** – provide sustainability indicators designed to help monitor the current and long-term sustainability of Council.

Financial statements for the period 1 July 2023 to 30 June 2024, at a glance

Operating Revenue	\$84,547,416
Operating Expenses	(\$90,772,454)
Operating Position	(\$6,225,038)
Capital Revenue	\$7,872,766
Capital Expenses	(\$6,736,917)
Net Result	(\$5,089,190)
Current Assets	\$42,933,273
Non-Current Assets	\$522,522,102
Total Assets	\$565,455,375
Current Liabilities	\$22,387,052
Non-Current Liabilities	\$4,676,670
Total Liabilities	\$27,063,722
Net Community Assets (Equity)	\$538,391,653



Statement of Comprehensive Income

Income

The following graph and table show the composition of Council's income for the reporting period.



● Rates, levies and charges	\$40.84m
● Fees and charges	\$7.4m
● Rental income	\$0.3m
● Interest received	\$2.0m
● Other recurrent revenue	\$1.1m
● Grants, subsidies, contributions and donations (excluding disaster)	\$3.9m
● Grants – disaster related	\$36.3m
● Other capital income	\$0.62m

Income by percentage	
Rates, levies and charges	44.20%
Fees and charges	8.03%
Rental income	0.31%
Interest received	2.16%
Other recurrent revenue	1.19%
Grants, subsidies, contributions and donations Excluding Disaster related	4.19%
Grants disaster related	39.25%
Other capital income	.67%
	100.00%

Grants, subsidies, contributions and donations & Grants disaster related

Includes capital grants, subsidies, contributions and donations. This includes \$1.2 million for the roads and footpath network, and \$503,000 for assets contributed by developers. For the year ended 30 June 2024, Council received a total of \$35.8 million in funding from Queensland Reconstruction Authority to assist Council with the emergency and counter disaster works required due to Tropical Cyclone Jasper and the subsequent flooding event, "The Disaster". Council also received \$474,000 for prior year events.

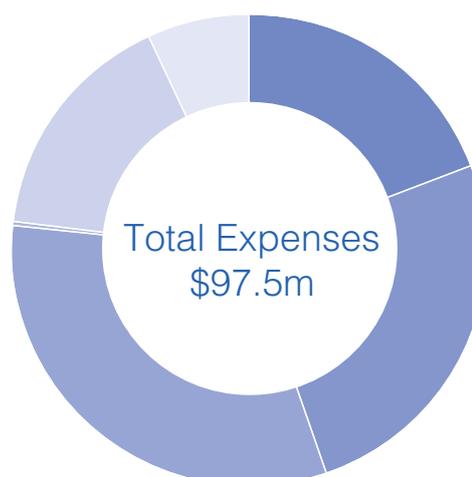
Other Capital Income

Includes landfill provision adjustments and revaluation up of property, plant and equipment.

Further details regarding income can be located in notes 3 to 5 of the financial statements.

Expenses

The following graph and table show the composition of Council's expenses for the reporting period. This reflects the significant spend to 30 June 2024 of \$31.2 million for materials and services related to emergency and counter disaster operations expenditure for the Cyclone Jasper disaster.



● Employee benefits	\$18.8m
● Materials and services (excluding disaster)	\$25.0m
● Materials and services – disaster related	\$31.2m
● Finance costs	\$0.2m
● Depreciation and amortisation	\$15.6m
● Capital expenses	\$6.7m

Expenses by percentage	
Employee benefits	19.23%
Materials and services	25.67%
Materials and services disaster related	32.04%
Finance costs	0.19%
Depreciation and amortisation	15.96%
Capital expenses	6.91%
	100.00%

Further details can be located in notes 6 to 9, note 13 and 14 of the financial statements.

Operating Position

Council's operating position reflects its ability to meet day-to-day operating costs from its operating revenue. This includes its ability to fund the depreciation of assets.

It is determined by deducting operating expenses from operating revenue and shows an operating deficit of \$6.225 million, compared to a revised budgeted operating surplus of \$118,400.

There are 2 events that have had significant impact on this result. Cyclone Jasper and the subsequent flooding event, and the change in timing for the payment of the Financial Assistance Grant.

As below the variance of \$6.3 million is mainly due to a number of items of operating revenue and expenditure that were not anticipated when the revised budget was adopted:

- Net rates and utility charges are \$465,000 under budget primarily due to reduced water usage, attributed to the continued rain and the water restrictions that continued for some months.

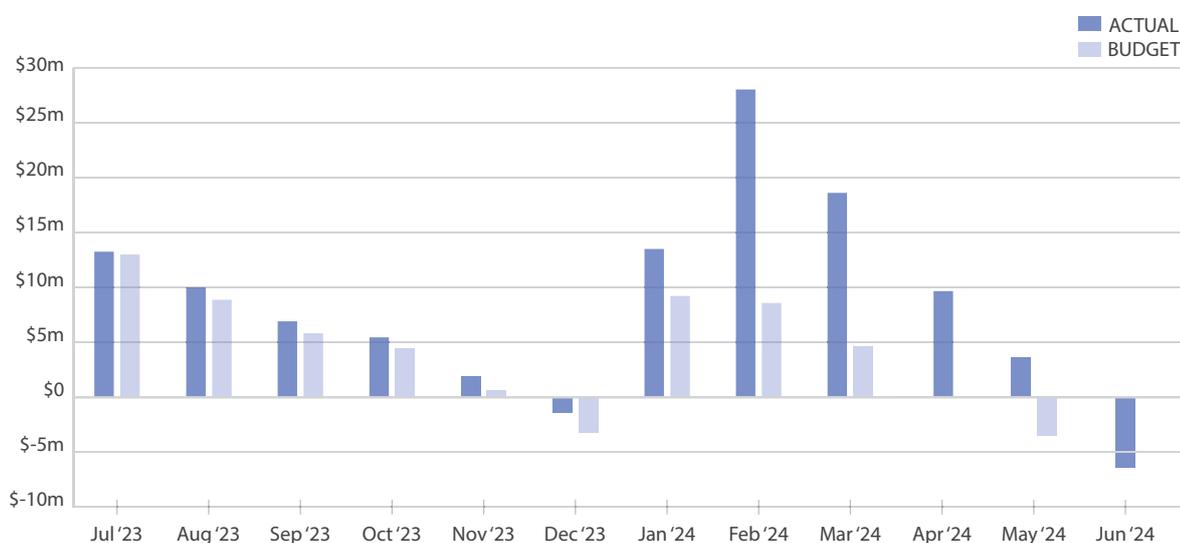
- Fees and Charges are under budget \$1.13 million.
 - Daintree Ferry under budget \$780,000 due to the closure and restrictions placed on this service.
 - Mossman Pool and Van Park under \$110,000 and Wonga Beach Van Park under \$3,000 due to closure and reported decline in tourism.
 - Trade waste and septage fees also under budget \$108,000.
- Grants and subsidies were \$26.4 million over budget. Total operating funding for the disaster of \$31.8 million was received. The timing of the payment for the 24/25 Financial Assistance Grant, which was budgeted to be received prior to the 30 June 2024 but was not received until the 2 July 2024, left a shortfall of \$5.1 million to budget for this funding and has significantly impacted the operating result.
- Interest received was over budget by \$586,000 primarily due to the ongoing increased interest rates.
- Other recurrent income is \$67,000 over budget.
- Employee benefits were under budget \$570,000. This was primarily due to unfilled positions which has been partially offset in Materials and Services. At 30 June 2024, Council had engaged 173 full-time, 28 part-time, 14 casual employees and 5 Elected members.
- Materials and services expenditure were over budget by \$32.1 million. Disaster expenditure of \$31.2 million, is primarily responsible for this variance. Council also incurred significant legal fees \$575,000 over budget in the planning area. The use of temporary staff to replace unfilled positions and inflationary pressures also contribute to this variance.
- Finance costs were over budget by \$83,000 due to landfill provision calculation impact.
- An increase in depreciation of \$169,000 over budget is primarily due to the earlier renewal of some assets as damaged by Cyclone Jasper.



The following table provides details of Council's budgeted operating result compared to the actual result for the reporting period .

Douglas Shire Council Budget vs Actuals for the 2023-2024 Financial Year	Budget	Actuals 2023-2024 Audited Financial Statements
	\$	\$
Operating Revenue		
Net rates and utility charges	41,305,254	40,840,075
Fees and charges	8,557,828	7,424,647
Grants and subsidies	6,459,724	32,893,420
Interest received	1,414,476	2,000,892
Other recurrent income	1,320,781	1,388,382
Total Operating Revenue	59,058,063	84,547,416
Operating Expenses		
Employee benefits	19,323,083	18,753,007
Materials and services	24,118,545	56,269,262
Depreciation	15,395,797	15,565,028
Finance costs	102,210	185,157
Total Recurrent Expenses	58,939,635	90,772,454
Operating Result	118,428	(6,225,038)

The following graph shows Council's budgeted year to date operating result compared to its actual year to date operating result on a month-by-month basis for the reporting period.



Net Result

Council's net result is determined by deducting total expenses (operating expenses and capital expenses) from total income (total revenue and capital income).

The overall net result is a net loss of \$5.09 million.

This result includes some items of revenue which are restricted as follows:

- Developer contributions – cash contributions made by developers to fund future infrastructure assets have restrictions placed on their use and are constrained.
- Other constrained revenue – raised from other sources,

for example grant funds provided for a specific purpose.

It also includes non-monetary values such as:

- Gain/Loss on disposal/write-off of non-current assets, including loss on write off of assets damaged by natural disaster.
- Adjustments to the value of Council's landfill restoration provision – as a result of a re-estimation of the future cost to restore the landfill sites.
- Non-current asset revaluation decreases and increases offsetting previous decreases – which occur when asset values are adjusted as part of a comprehensive revaluation.

Statement of Financial Position

Assets

Council assets, as at 30 June 2024, total \$565.5 million. This includes \$42.9 million of current assets (cash and other assets that are expected to be converted to cash or consumed within a year) and \$522.5 million of non-current assets. Property, plant and equipment makes up 92% of total assets.

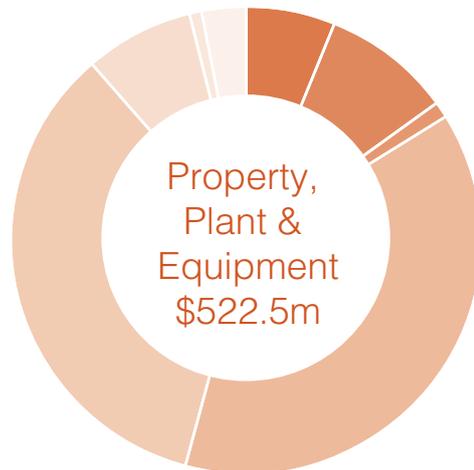
Current assets consist of cash and cash equivalents, investments (short term deposits), trade and other receivables, prepayments, grant funds earned but not yet received (contract assets), inventories and assets held for sale. Non-current assets consist of long-term assets like property, plant and equipment, including capital works in progress.

The following graph shows the composition of Council's assets.



● Cash and cash equivalents	\$29.07m
● Investments	\$5.0m
● Trade and other receivables	\$5.1m
● Pre-payments	\$0.3m
● Contract assets	\$3.36m
● Inventories	\$0.1m
● Property, plant and equipment	\$522.5m
● Intangible assets	\$0.1m

The following graph shows the composition of property, plant and equipment.



● Land and land improvements	\$33.0m
● Buildings and other structures	\$46.1m
● Plant and equipment	\$5.2m
● Office furniture and fittings	\$0.04m
● Transport assets	\$199.7m
● Water, sewerage and solid waste disposal	\$179.63m
● Drainage	\$38.7m
● Marine	\$4.3m
● Work in progress	\$15.8m

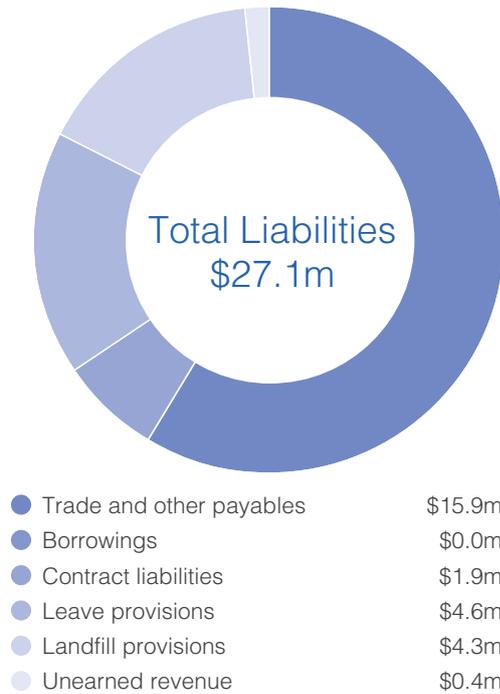
Further details can be located in notes 10 to 15 of the financial statements.



Liabilities

Total liabilities, as at 30 June 2024, are \$27.1 million. This includes \$22.4 million of current liabilities (due to be settled within twelve months) and \$4.7 million of non-current liabilities. Liabilities mostly consist of amounts owing to suppliers, amounts owing to employees for leave entitlements and provision for the future cost of restoring landfills.

The following graph shows the composition of Council's liabilities.



Further details can be found in notes 15 to 17 of the notes to the financial statements.

Community Equity

Council's total community equity, as at 30 June 2024, is \$538.4 million and represents Council's asset revaluation surplus of \$122.9 million (increase in values of property, plant and equipment as a result of comprehensive revaluations) and retained surplus of \$415.5 million. This is determined by deducting the value of total liabilities from the value of total assets.

Further details can be found in note 18 of the notes to the financial statements.

Borrowings and Repayments

During the period Council did not apply for any new loans, therefore the loans balance as at 30 June 2024 is \$0 and Council's debt per rateable property is \$0.



Measures of Financial Sustainability

Below displays the current-year Financial Sustainability Statement of audited ratios for the year ended 30 June 2024.

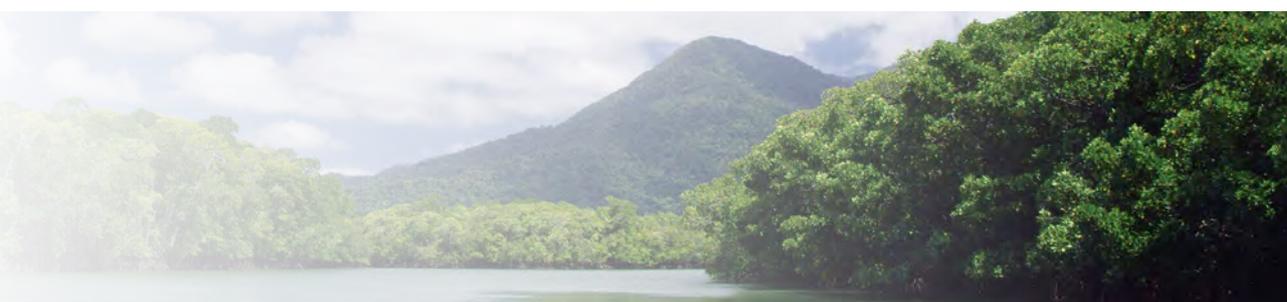
Type	Measure	Target (Tier 5)	Actual Current Year	5 Year Average	Council Narrative
Council					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months (single year)	5.09	N/A	Council has sufficient unrestricted cash to contribute toward the cost of future planned and unplanned expenditures.
Operating Performance	Operating Surplus Ratio	Greater than -2% (5 year average)	-7.36%	-2.21%	The extraordinary weather event of Cyclone Jasper and subsequent flooding in December 2023 has had a substantial impact on this financial year's operating surplus as well as bringing down the 5 year average. Cyclone Jasper resulted in revenue reductions from the Daintree Ferry and Caravan Park operations, along with unforeseen expenditure incurred in recovery and cleanup efforts. The result was also compounded by the 2023-24 Financial Assistance Grant being paid, and therefore recognised, in the previous financial year and no prepayment of this grant in June 2024. Giving consideration to these events, Council is confident that the ratio this year is unusual and will improve in line with Tier 5 expectations.
	Operating Cash Ratio	Greater than 0% (5 year average)	11.27%	23.14%	Council is comfortably covering its core operational requirements.
Asset Management	Asset Sustainability Ratio	Greater than 90% (5 year average)	111.38%	110.85%	Council is spending appropriate levels on renewal of assets.
	Asset Consumption Ratio	Greater than 60% (5 year average)	60.52%	62.12%	The ratio indicates that Council's assets are being consumed in line with their estimated useful lives.

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 of the year ended 30 June 2024.

Council's operating surplus ratio for 2024 is 7.36%, this result and Council's 5 year average result have been impacted by Council not receiving the advance payment for the financial assistance grant and the impact of Tropical Cyclone Jasper, and the subsequent flooding.

Further information

Further detail can be found in Council's financial statements which are included at the end of this Annual Report.



Financial Statements

For the year ended 30 June 2024



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

	Note	2024 \$	2023 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	40,840,075	39,501,502
Fees and charges	3(b)	7,424,647	7,909,851
Rental income		287,853	291,623
Interest income	3(c)	2,000,892	1,051,833
Other revenue	3(d)	1,100,529	1,039,911
Grants, subsidies, contributions and donations	4(a)	32,893,420	6,973,824
Total recurrent revenue		<u>84,547,416</u>	<u>56,768,544</u>
Capital revenue			
Grants, subsidies, contributions and donations	4(b)	7,250,105	10,119,558
Other capital income	5	622,660	8,406,929
Total capital revenue		<u>7,872,766</u>	<u>18,526,487</u>
Total income		<u>92,420,181</u>	<u>75,295,031</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(18,753,007)	(17,528,373)
Materials and services	7	(56,269,262)	(23,083,853)
Finance costs	8	(185,157)	(54,049)
Depreciation and amortisation	13&14	(15,565,028)	(13,754,079)
		<u>(90,772,454)</u>	<u>(54,420,355)</u>
Capital expenses	9	(6,736,917)	(1,747,608)
Total expenses		<u>(97,509,371)</u>	<u>(56,167,963)</u>
Net result		<u>(5,089,190)</u>	<u>19,127,068</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	18	18,847,442	34,280,047
Total other comprehensive income for the year		<u>18,847,442</u>	<u>34,280,047</u>
Total comprehensive income for the year		<u>13,758,252</u>	<u>53,407,115</u>

The above statement should be read in conjunction with the accompanying notes and the Accounting Policies.

Douglas Shire Council
Statement of Financial Position
as at 30 June 2024

	2024	2023
Note	\$	\$
Current assets		
Cash and cash equivalents	10 29,073,420	13,425,500
Investments	11 5,000,000	15,060,000
Trade and other receivables	12 5,090,019	4,847,404
Prepayments	306,417	366,491
Contract assets	15(a) 3,366,657	3,987,269
Inventories	96,761	150,190
Total current assets	<u>42,933,273</u>	<u>37,836,854</u>
Non-current assets		
Property, plant and equipment	13 522,467,104	504,209,177
Intangible assets	14 54,998	52,634
Total non-current assets	<u>522,522,102</u>	<u>504,261,811</u>
Total assets	<u>565,455,375</u>	<u>542,098,665</u>
Current liabilities		
Trade and other payables	16 15,907,047	6,185,882
Provisions	17 4,605,338	5,554,800
Contract liabilities	15(b) 1,874,668	905,342
Total current liabilities	<u>22,387,052</u>	<u>12,646,024</u>
Non-current liabilities		
Provisions	17 4,321,141	4,310,595
Unearned Revenue	355,529	508,645
Total non-current liabilities	<u>4,676,670</u>	<u>4,819,240</u>
Total liabilities	<u>27,063,722</u>	<u>17,465,264</u>
Net community assets	<u>538,391,653</u>	<u>524,633,402</u>
Community equity		
Asset revaluation surplus	18 122,912,163	104,064,721
Retained surplus	415,479,490	420,568,680
Total community equity	<u>538,391,653</u>	<u>524,633,402</u>

The above statement should be read in conjunction with the accompanying notes and the Accounting Policies.

Douglas 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	104,064,721	420,568,680	524,633,401
Net result	-	(5,089,190)	(5,089,190)
Other comprehensive income for the year			
Increase in asset revaluation surplus	18,847,442	-	18,847,442
Total comprehensive income for the year	18,847,442	(5,089,190)	13,758,252
Balance as at 30 June 2024	122,912,163	415,479,490	538,391,653
Balance as at 1 July 2022	69,784,674	401,441,612	471,226,286
Net result	-	19,127,068	19,127,068
Other comprehensive income for the year			
Increase in asset revaluation surplus	34,280,047	-	34,280,047
Total comprehensive income for the year	34,280,047	19,127,068	53,407,115
Balance as at 30 June 2023	104,064,721	420,568,680	524,633,401

The above statement should be read in conjunction with the accompanying notes and the Accounting Policies.

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

	2024	2023
Note	\$	\$
Cash flows from operating activities		
Receipts from customers	49,029,594	48,676,619
Payments to suppliers and employees	(66,221,039)	(40,869,994)
	<u>(17,191,445)</u>	<u>7,806,625</u>
Interest received	2,000,892	1,051,833
Rental income	287,853	291,623
Non capital grants and contributions	32,802,308	7,058,944
Borrowing costs	(61,566)	(64,837)
Net cash (outflow) Inflow from operating activities	22 <u>17,838,041</u>	<u>16,144,188</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(20,708,622)	(17,344,668)
Payments for intangible assets	(41,120)	-
Payments for assets donated	(333,731)	(616,050)
Proceeds from sale of property plant and equipment	357,521	215,104
Net movement in investments	10,060,000	(5,060,000)
Grants, subsidies, contributions and donations	8,428,295	7,070,321
Capital insurance proceeds & reimbursements	47,535	-
Net cash (outflow) Inflow for investing activities	<u>(2,190,121)</u>	<u>(15,735,294)</u>
Net (decrease)/increase in cash and cash equivalent held	<u>15,647,920</u>	<u>408,894</u>
Cash and cash equivalents at the beginning of the financial year	13,425,500	13,016,606
Cash and cash equivalents at the end of the financial year	10 <u>29,073,420</u>	<u>13,425,500</u>

The above statement should be read in conjunction with the accompanying notes and the Accounting Policies.

Douglas Shire Council

Notes to the financial statements

For the year ended 30 June 2024

1 Information about these financial statements

1.1 Basis of preparation

Douglas Shire Council (the Council) is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the year from 1 July 2023 to 30 June 2024. They are prepared in compliance with the requirements of 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 the revaluation of certain classes of property, plant and equipment.

1.2 New and revised Accounting Standards

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 relates 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.

1.3 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. These standards are not expected to have a material impact on Council's financial statements.

1.4 Estimates and judgements

Council makes 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
- Receivables - Note 12
- Valuation, impairment and depreciation of property, plant and equipment - Note 13
- Impairment - Property, plant and equipment - Note 13
- Provisions - Note 17
- Contingent liabilities - Note 20
- Financial instruments and financial liabilities - Note 24

1.5 Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1, unless otherwise stated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

1.6 Taxation

Council is exempt from income tax, however Council is subject to 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.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

1.7 Impacts of Tropical Cyclone Jasper, associated rainfall and flooding event

In December 2023, Douglas Shire and surrounding Local Government Authorities experienced Tropical Cyclone Jasper which was followed by an extremely unusual rainfall and flooding event with intense and continued rainfall causing flash flooding and landslides throughout Far North Queensland. Council has been working with the community to identify and repair the widespread damage across the Shire and provide support to those who need it most. Material impacts incurred to date of the Tropical Cyclone Jasper and flooding event ("Disaster") on the consolidated financial statements are provided in the relevant note:

- Grants, subsidies, contributions and donations - Note 4
- Materials and Services - Note 7
- Capital Expenses - Note 9
- Impairment - Property, plant and equipment - Note 13

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 :

Corporate and Community

The objective of Corporate and Community is to provide efficient, effective and accountable financial and administrative services to Council and the communities it serves. The core functions include Governance, Finance, Libraries, Information Services, Community and Economic Development.

Infrastructure

The objective of Infrastructure is to provide essential transport, drainage and parks infrastructure, maintenance, construction and operational services to Council's communities.

Development and Environment

The objective of Development and Environment is to encourage sustainable development whilst protecting the character and natural environment of the Council area. This function includes Development Assessment, Environmental Assessment, Planning Strategies and Local Laws administration.

Water and Waste

The objective of Water and Waste is to manage the treatment and provision of water, wastewater and solid waste services to consumers throughout the Council area.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

- 2 Analysis of results by function
(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2024

Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent			Capital				Recurrent	Capital				
	Grants	Other		Grants	Other								
	2024	2024	2024	2024	2024	2024		2024	2024				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate and Community	626,748	20,815,654	-	-	-	21,442,401	(13,517,680)	169,185	(13,348,495)	7,924,721	8,093,906	75,317,060	
Infrastructure	32,092,092	6,098,348	3,167,590	157,210	41,455,240	(57,032,219)	(4,981,636)	(62,013,855)	(18,901,779)	(20,568,615)	303,440,289		
Development and Environment	174,581	1,178,179	-	-	1,352,760	(3,027,775)	-	(3,027,775)	(1,675,016)	(1,675,016)	-		
Water and Waste	-	23,621,814	4,082,515	465,450	28,169,780	(17,194,779)	(1,924,466)	(19,119,245)	6,427,035	9,050,534	186,698,026		
Total Council	32,893,420	51,653,995	7,250,105	622,660	92,420,181	(90,772,454)	(6,736,917)	(97,509,371)	(6,225,039)	(5,089,190)	565,455,375		

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				Recurrent	Capital				
	Grants	Other		Grants	Other								
	2023	2023	2023	2023	2023	2023		2023	2023				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate and Community	6,180,307	18,794,174	-	-	24,974,481	(11,905,451)	(15,268)	(11,920,719)	13,069,030	13,053,762	69,993,064		
Infrastructure	693,131	6,837,893	8,539,142	7,807,722	23,877,889	(26,322,366)	(1,135,150)	(27,457,516)	(18,791,341)	(3,579,628)	296,333,712		
Development and Environment	100,386	921,517	-	-	1,021,903	(2,514,111)	-	(2,514,111)	(1,492,208)	(1,492,208)	-		
Water and Waste	-	23,241,136	1,580,416	599,207	25,420,758	(13,678,427)	(597,190)	(14,275,616)	9,562,709	11,145,142	175,771,889		
Total Council	6,973,824	49,794,720	10,119,558	8,406,929	75,295,031	(54,420,355)	(1,747,608)	(56,167,963)	2,348,190	19,127,069	542,098,666		

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	2024 \$	2023 \$
3 Revenue		
Rates, levies and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
(a) Rates, levies and charges		
General rates	19,037,177	17,898,367
Water	8,502,883	8,928,323
Sewerage	8,330,131	7,961,591
Waste	5,592,629	5,322,285
Less: Pensioner remissions, concessions and financial assistance	(622,746)	(609,064)
Net rates, levies and utility charges	<u>40,840,075</u>	<u>39,501,502</u>
(b) Fees and charges		
Revenue arising from fees and charges are recognised at the point in time when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.		
The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.		
Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.		
Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.		
Building and property fees	656,162	442,105
Caravan Parks and Camping Grounds	632,936	740,351
Ferry	3,893,809	4,584,086
Communication towers	197,871	128,850
Permits, licences & registrations	592,508	591,119
Markets	316,964	314,259
Refuse & transfer stations	570,686	472,220
Water & sewerage applications	62,958	246,913
Other fees and charges	500,753	389,947
	<u>7,424,647</u>	<u>7,909,851</u>
(c) Interest income		
Investments	1,836,219	959,931
Overdue rates and utility charges	164,673	91,902
	<u>2,000,892</u>	<u>1,051,833</u>
(d) Other revenue		
Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. 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. The contract work carried out is not subject to retentions.		
Contract and recoverable works	698,570	615,119
Commissions	33,797	33,609
Sundry revenue	368,162	391,184
	<u>1,100,529</u>	<u>1,039,911</u>

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

4 Grants, subsidies, contributions and donations

Grant income under AASB 15 Revenue from Contracts with Customers

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

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

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

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

In June 2023, Council received an amount of \$4,366,597 equating to 100% of the 2023-24 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipt in the 2022-23 financial year. In the 2023-24 financial year, Council did not receive any such advance grant funding and as such, there is a decrease in Council's operating general purpose grant revenue.

Grant income under AASB 1058 Income of Not-for-Profit

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

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

Capital grants

Where Council receive 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 Council.

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

Non-cash contributions with a value in excess of the asset capitalisation recognition thresholds, as per Note 13, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of roadworks, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and value of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

Developers pay infrastructure charges for trunk infrastructure, such as pumping stations, treatment works, mains, sewers and water pollution control works. These infrastructure charges are not within the scope of AASB 1058 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.

	2024 \$	2023 \$
(a) Operating		
General purpose grants	133,766	5,993,739
Government subsidies and grants non disaster related	958,518	673,311
Government subsidies and grants -Queensland Reconstruction Authority	31,801,136	306,774
	<u>32,893,420</u>	<u>6,973,824</u>
(b) Capital		
Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.		
Government/statutory authority subsidies and grants	6,433,955	7,115,728
Donations and contributions	313,289	982,305
Assets contributed by developers at fair value	502,861	2,021,525
	<u>7,250,105</u>	<u>10,119,558</u>

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

(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 and subsidies	32,481,577	6,845,798	6,675,207	7,414,346
Donations and Contributions	313,289	-	982,305	-
Assets contributed by developers at fair value	502,861	-	2,021,525	-
	<u>33,297,727</u>	<u>6,845,798</u>	<u>9,679,037</u>	<u>7,414,346</u>

	Note	2024	2023
		\$	\$
5 Capital income			
Provision for restoration of land			
Decrease in restoration provision - Killaloe	17	44,112	-
Decrease in restoration provision - Newell	17	46,418	48,286
		<u>90,530</u>	<u>48,286</u>
Revaluations			
Revaluation up of property, plant and equipment reversing previous revaluation expense	13	484,595	8,358,643
		<u>484,595</u>	<u>8,406,956</u>
Capital insurance proceeds & reimbursements			
Reimbursements		47,535	-
		<u>47,535</u>	<u>-</u>
Total capital income		<u>622,660</u>	<u>8,406,929</u>

6 Employee benefits

Employee benefit expenses are recorded when the service has been provided by the employee.

Staff wages and salaries		14,993,375	14,005,744
Councillors' remuneration		394,499	394,165
Termination benefits		280,582	77,862
Annual, sick and long service leave entitlements		3,184,471	2,808,520
Superannuation	21	1,970,233	1,916,230
		<u>20,823,160</u>	<u>19,202,521</u>
Other employee related expenses		23,493	31,393
		<u>20,846,653</u>	<u>19,233,914</u>
Less: Capitalised employee expenses		(2,093,646)	(1,705,541)
		<u>18,753,007</u>	<u>17,528,373</u>

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

Total Council employees at the reporting date:

	No. of employees	No. of employees
Elected members	5	5
Administration staff	94	91
Depot and outdoors staff	102	106
Total full time equivalent employees	<u>201</u>	<u>202</u>

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

7 Materials and services

7a Materials and services non Disaster related

Audit of annual financial statements by the Auditor-General of Queensland *	133,500	123,400
Consultancy	830,662	896,250
Contractors	8,700,808	7,411,755
Communications and IT	1,288,583	1,130,593
Donations	702,592	589,071
Electricity	935,977	1,053,579
Insurances	1,094,116	958,298
Legal	858,829	409,364
Repairs and maintenance	8,617,793	8,620,714
Other materials and services	1,859,809	1,485,286
	<u>25,022,668</u>	<u>22,678,311</u>

7b Materials and services Disaster

Contractors	26,987,246	323,849
Consultancy	1,898,323	-
Other materials and services	2,361,026	81,694
	<u>31,246,594</u>	<u>405,543</u>
Total Materials and services	<u>56,269,262</u>	<u>23,083,853</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$133,500 (2023: \$123,400)

8 Finance costs

	\$	\$
Bank charges	61,566	64,837
Landfill sites - change in present value over time	123,591	(10,788)
	<u>185,157</u>	<u>54,049</u>

9 Capital expenses

Property restoration: Landfill sites

Adjustment to refuse restoration provision - Killaloe	17	-	214,734
Adjustment to refuse restoration provision - Sanitary Depot	17	1,386	5,479
		<u>1,386</u>	<u>220,213</u>

Gain / Loss on disposal of non-current assets

Proceeds from the sale of property, plant and equipment		(357,521)	(215,104)
Less: Carrying value of property, plant and equipment disposed of		2,788,747	1,038,708
		<u>2,431,226</u>	<u>823,604</u>
Total loss on disposal of non-current assets		<u>2,431,226</u>	<u>823,604</u>

Donated assets

Donated assets		333,731	616,050
----------------	--	---------	---------

Loss on write-off

Loss on write-off of assets damaged by natural disaster	13	3,970,574	87,740
Total capital expenses		<u>6,736,917</u>	<u>1,747,608</u>

The substantial increase in the loss on write-off of assets relates largely to damage caused by disaster flooding events resulting from Tropical Cyclone Jasper

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	2024 \$	2023 \$
10 Cash and cash equivalents		
Cash at bank and on hand	29,073,420	13,425,500
Balance per Statement of Cash Flows	<u>29,073,420</u>	<u>13,425,500</u>
Cash and cash equivalents	29,073,420	13,425,500
Less: Externally imposed restrictions on cash	<u>(2,230,197)</u>	<u>(1,413,987)</u>
Unrestricted cash	<u>26,843,223</u>	<u>12,011,514</u>

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

Externally imposed expenditure restrictions at the reporting date:

Unspent government grants and subsidies	1,874,668	905,342
Waste levy refund received in advance	355,529	508,645
Total unspent externally restricted cash	<u>2,230,197</u>	<u>1,413,987</u>

Internally imposed expenditure restrictions at the reporting date:

Future constrained works	1,293,697	1,790,656
QRA emergent/counter disaster advance funds	4,015,086	
Total unspent internally restricted cash	<u>5,308,783</u>	<u>1,790,656</u>

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	832,050	663,464
	<u>832,050</u>	<u>663,464</u>

In accordance with the *Local Government Act 2009* and the *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 those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the trust account by the Council. The Council performs only a custodial role in respect of these monies and because the monies cannot be used for Council purposes they are not considered revenue nor brought to account in these financial statements since the Council has no control over the assets.

11 Investments

Term deposits in excess of three months are reported as investments with deposits of less than three months being reported as cash equivalents (refer Note 10).

Current fixed short term investments

Unrestricted	5,000,000	15,060,000
	<u>5,000,000</u>	<u>15,060,000</u>

All cash investments are in Australian dollars. Investments are held in accordance with Council's Investment Policy and are considered to be low risk investments.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	2024	2023
	\$	\$
12 Trade and other receivables		
Receivables are amounts owed to Council at 30 June. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days after the invoice is issued.		
The collectivity of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts		
All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as income.		
As Council is empowered under the provisions of the <i>Local Government Act 2009</i> to sell an owner's property to recover outstanding rate debts, Council does not impair any rate receivables.		
Current		
Rateable revenue and utility charges	3,151,689	2,946,833
Other debtors	341,270	259,507
Less impairment	(47,844)	(49,287)
Accrued revenue	935,192	1,207,164
GST recoverable	709,711	483,186
	<u>5,090,019</u>	<u>4,847,404</u>
Interest is charged on outstanding rates (11.64% per annum from 1 July 2023, previously 8.17% per annum). No interest is charged on other debtors.		
Ageing of receivables and the amount of any impairment is disclosed in the following table:		
Subject to impairment		
Not past due	220,804	119,967
Past due 31-60 days	33,547	96
Past due 61-90 days	4,646	7,352
More than 90 days	70,273	25,866
Total gross carrying amount	<u>329,270</u>	<u>153,281</u>
Impairment	<u>(47,844)</u>	<u>(49,287)</u>
	<u>281,426</u>	<u>103,994</u>
Not subject to impairment		
Rates and Charges	3,151,689	2,946,833
Grants	12,000	106,227
GST recoverable/accrued income (less contract assets)	1,644,905	1,690,350
	<u>4,808,594</u>	<u>4,743,410</u>
	<u>5,090,019</u>	<u>4,847,404</u>

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment

30 June 2024

Basis of measurement Fair value category	Land and land improvements Fair Value Level 2 & 3	Buildings and other structures Fair Value Level 3	Plant and equipment Cost	Office furniture and fittings Cost	Transport assets Fair Value Level 3	Water, Sewerage and Solid waste disposal Fair Value Level 3	Drainage Fair Value Level 3	Marine Fair Value Level 3	Work in Progress Cost	Total
Asset values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2023	34,793,954	68,503,829	8,801,417	89,745	278,066,342	287,241,000	52,305,913	8,262,052	11,043,689	749,107,941
Additions	-	-	-	-	-	-	-	-	21,211,483	21,211,483
Disposals	(23,229)	(696,561)	(527,926)	-	(632,218)	(4,950,528)	(4,776)	-	-	(6,835,238)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	904,819	5,795,406	-	-	11,842,364	15,265,216	2,301,124	-	-	36,108,929
Revaluation adjustment to income (capital income)	-	-	-	-	-	798,039	-	363,630	-	1,161,569
Write-off assets damaged by natural disaster	(27,387)	(282,395)	-	-	(5,035,406)	-	(2,892)	-	-	(5,348,080)
Contributed assets	-	502,861	-	-	-	-	-	-	(502,861)	-
Internal transfers from work in progress	334,889	1,567,515	1,410,824	-	2,352,800	9,285,146	364,694	622,542	(15,938,409)	-
Closing gross value as at 30 June 2024	35,983,046	75,390,655	9,684,315	89,745	286,593,882	307,638,873	54,964,063	9,248,124	15,813,902	795,406,605

Note

Accumulated depreciation

Opening balance as at 1 July 2023	2,423,089	25,194,730	4,234,040	46,562	75,555,651	118,135,858	14,992,231	4,316,604	-	244,898,764
Depreciation expense	319,748	2,123,234	708,724	4,711	5,274,247	6,030,735	604,228	459,645	-	15,526,272
Depreciation on disposals	-	(376,726)	(438,933)	-	(200,152)	(3,029,199)	(1,480)	-	-	(4,046,490)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	235,405	2,306,666	-	-	3,520,915	6,394,873	686,082	-	-	13,143,941
Fair value decrement to asset revaluation surplus	2,867	137,747	-	-	3,976,932	-	-	-	-	4,117,546
Revaluation adjustment to income (capital income)	-	-	-	-	-	470,654	-	206,320	-	676,974
Write-off assets damaged by natural disaster	(4,559)	(104,595)	-	-	(1,267,186)	-	(1,165)	-	-	(1,377,505)
Accumulated depreciation as at 30 June 2024	2,976,550	29,281,056	4,504,831	51,273	86,860,406	128,002,921	16,279,896	4,982,569	-	272,939,501

Total written down value as at 30 June 2024

Residual value	33,006,496	46,109,599	5,179,484	38,473	199,733,476	179,635,953	38,684,167	4,265,555	15,813,902	522,467,104
Range of estimated useful life in years	10 - 150	5 - 60	3 - 50	5 - 10	10 - 150	10 - 150	10 - 150	4 - 60	-	1,581,663

Additions comprise:

Renewals	-	-	-	-	-	-	-	-	\$	\$
Other additions	-	-	-	-	-	-	-	-	16,517,639	16,517,639
Total additions	-	-	-	-	-	-	-	-	4,693,844	4,693,844
	-	-	-	-	-	-	-	-	21,211,483	21,211,483

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment

Note	Land and land improvements	Buildings and other structures	Plant and equipment	Office furniture and fittings	Transport assets	Water, Sewerage and Solid waste disposal	Drainage	Marine	Work in Progress	Total
30 June 2023										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basis of measurement	31,512,844	8,085,378	42,640	244,018,494	260,860,894	46,556,736	6,274,687	16,945,983	676,002,864	
Fair value category	-	-	-	-	-	-	-	19,366,194	19,366,194	
Asset values										
Opening gross value as at 1 July 2022	(21,249)	(684,446)	-	(1,014,189)	(1,024,857)	(60,992)	(44,801)	-	(3,121,341)	
Additions	1,833,556	-	-	17,414,523	19,463,591	1,043,941	-	-	44,692,623	
Disposals	-	-	-	-	-	-	-	-	-	
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	-	-	-	7,120,364	1,272,790	3,499,822	600,037	-	12,493,013	
Revaluation adjustment to income (capital income)	-	-	-	(325,412)	-	-	-	-	(325,412)	
Write-off assets damaged by natural disaster	-	-	-	1,199,740	-	(1,199,740)	-	-	-	
Transfers between classes	-	-	-	375,710	627,076	1,018,739	-	-	(2,021,525)	
Contributed assets	-	-	-	9,277,111	6,041,508	1,447,407	1,432,129	(23,246,963)	-	
Internal transfers from work in progress	1,468,803	1,400,485	47,106	278,066,342	287,241,000	52,305,913	8,262,052	11,043,689	749,107,941	
Closing gross value as at 30 June 2023	34,793,954	8,801,417	89,745	278,066,342	287,241,000	52,305,913	8,262,052	11,043,689	749,107,941	

Note	Land and land improvements	Buildings and other structures	Plant and equipment	Office furniture and fittings	Transport assets	Water, Sewerage and Solid waste disposal	Drainage	Marine	Work in Progress	Total
30 June 2023										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basis of measurement	1,977,194	21,541,480	4,195,836	42,537	64,868,791	109,510,301	13,106,675	3,716,393	-	218,959,207
Fair value category	287,208	1,941,104	633,659	4,025	4,711,386	5,307,171	568,976	259,385	-	13,712,914
Asset values										
Opening gross value as at 1 July 2022	(18,762)	(150,491)	(595,455)	-	(663,162)	(596,972)	(24,170)	(33,601)	-	(2,082,632)
Additions	177,469	1,862,636	-	-	4,866,269	3,193,488	312,714	-	-	10,412,576
Disposals	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	-	-	-	1,989,696	721,869	1,048,378	374,427	-	-	4,134,370
Revaluation adjustment to income (capital income)	-	-	-	(237,672)	-	-	-	-	-	(237,672)
Write-off assets damaged by natural disaster	-	-	-	20,343	-	(20,343)	-	-	-	-
Transfers between classes	-	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2023	2,423,089	25,194,730	4,234,040	46,562	75,555,651	118,135,858	14,992,231	4,316,604	-	244,898,764

Total written down value as at 30 June 2023	32,370,865	43,309,099	4,567,377	43,184	202,510,691	169,105,143	37,313,682	3,945,448	11,043,689	504,209,177
Residual value	-	-	1,458,624	-	-	-	-	-	-	1,458,624
Range of estimated useful life in years	10 - 100	5 - 60	3 - 20	5 - 10	10 - 100	10 - 150	10 - 100	4 - 60	0	0

Additions comprise:	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Renewals	-	-	-	-	-	-	-	-	12,894,907	12,894,907
Other additions	-	-	-	-	-	-	-	-	6,471,287	6,471,287
Total additions	-	-	-	-	-	-	-	-	19,366,194	19,366,194

13 Property, plant and equipment

a) Recognition

The capitalisation thresholds for Council are set at \$1 for land, \$1 for network assets, \$5,000 for plant and equipment and \$10,000 for all other assets. Any expenditure below these thresholds is expensed in the period in which it is incurred.

Network assets are an aggregate of interrelated assets that perform a specific service and which individually are likely to be below the capitalisation threshold levels but collectively are above the capitalisation threshold for their class. Network assets include components of infrastructure assets.

Land under roads and reserve land under the Land Act 1994 or Land Title Act 1994 is controlled by Queensland State Government and not recognised in the Council financial statements.

b) Measurement

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

Property, plant and equipment received in the form of contributions, is recognised as assets and revenues at fair value determined by Council where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received from the sale of the asset in an orderly transaction between market participants at the measurement date.

c) Valuation

Land and improvements, buildings and all infrastructure assets are measured at fair value. Other plant and equipment, office furniture and fittings, other assets and work in progress are measured at historic cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. 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 5 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 performs a desktop valuation on each asset class. A desktop valuation involves management assessing the condition and cost assumptions associated with each asset class and considering the movements in the Road and Bridge Construction Index and the Non-residential Building Construction Queensland Index as published by the Australian Bureau of Statistics (March rates of the relevant financial year have been used for 2024 Indexation purposes). Together these are used to form the basis of the desktop valuation.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

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

(i) Recognised fair value measurements

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

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

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

(ii) Valuation techniques used to derive fair values

Excluding land assets, valuation unit rates (for current replacement costs) include 20% to allow for Council project overheads including survey, environmental and investigation (6%), engineering design (5%), engineering supervision (3%) and project management (6%).

Accumulated depreciation

In determining the level of accumulated depreciation, the assets were disaggregated into significant components which exhibit different useful lives. Remaining useful lives were calculated based on condition assessments. The condition assessments were made using a five point scale with 1 being the lowest and 5 being the highest. A condition assessment of 1 indicates an asset with a very high level of remaining service potential (95%). A condition assessment of 5 represents an asset that is unserviceable with a limited remaining useful life (5%).

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

Valuation - dates of revaluations and reviews

Asset Class	Valuation Approach	Last Full Valuation date	Valuer Engaged	Key Assumptions and Estimates	Cumulative Indexation	Index applied
Land (level 2)	Market value	30 June 2021	Stantec Pty Ltd*	Sales prices of comparable land sites in close proximity were adjusted for differences in key attributes such as property size.	0.0%	Market selling price - State Valuation Service (SVS); The Economic Statistics Section, Queensland Government Statistician's Office, Queensland Treasury and Trade. The Queensland Government Statistician's website.
Land improvements (level 3)	Current replacement cost	30 June 2021	Stantec Pty Ltd*	Replacement costs calculated primarily by reference to actual costs for similar construction in the Far North Queensland region.	8.6%	ABS PPI Building 3020 Non-residential building construction Queensland
Buildings and Other Structures (level 3)	Current replacement cost	30 June 2021	Stantec Pty Ltd*	Replacement costs calculated primarily by reference to actual costs for similar construction in the Far North Queensland region. The valuation process involved the collection and review of asset information, condition based assessment and scoring, review and update of unit rates, application of adjustment factors as well as the review of asset useful and remaining useful lives.	8.6%	ABS PPI Building 3020 Non-residential building construction Queensland
Transport Assets						
- Road assets (level 3)	Current replacement cost	30 June 2020	Stantec Pty Ltd*	Council categorises its road assets into geographical regions and then further sub-categorises these into sealed and unsealed roads. All road segments are then componentised into formation, pavement and seal (where applicable). Unit rates for construction were developed using: industry standard cost guides, project costs from recently completed projects, manufactured specifications and other data.	4.4%	ABS PPI 3101 Road and bridge construction Queensland
- Bridge assets (level 3)	Current replacement cost	30 June 2020	Stantec Pty Ltd*	Each bridge was assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. Construction estimates were determined on a similar basis to roads.	4.4%	ABS PPI 3101 Road and bridge construction Queensland

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

- Other transport assets (level 3)	Current replacement cost	30 June 2020	Stantec Pty Ltd*	Construction estimates were determined on a similar basis to roads.	4.4%	ABS PPI 3101 Road and bridge construction Queensland
Water, Sewerage and Solid Waste Disposal						
- Water (level 3)	Current replacement cost	30 June 2021	Stantec Pty Ltd*	Unit rates were based on a combination of actual contract data obtained from various Queensland local governments and water utilities over the past few years as well as actual supply/installation costs from suppliers and contractors. The valuation process involved the collection and review of asset information, condition based assessment and scoring, review and update of unit rates, application of adjustment factors as well as the review of asset useful and remaining useful lives.	5.7%	ABS PPI 3101 Road and bridge construction Queensland
- Sewerage (level 3)	Current replacement cost	30 June 2023	Stantec Pty Ltd*	Unit rates for construction were developed using: Industry standard cost guides, project costs from recently completed projects, manufactured specifications and other data. The valuation process involved the collection and review of asset information, condition based assessment and scoring, review and update of unit rates, application of adjustment factors as well as the review of asset useful and remaining useful lives.	5.7%	ABS PPI 3101 Road and bridge construction Queensland
- Solid Waste Disposal (level 3)	Current replacement cost	30 June 2022	Stantec Pty Ltd*	Unit rates for construction were developed using: Industry standard cost guides, project costs from recently completed projects, manufactured specifications and other data.	5.7%	ABS PPI 3101 Road and bridge construction Queensland
Drainage (level 3)	Current replacement cost	30 June 2022	Stantec Pty Ltd*	Unit rates for construction were developed using: Industry standard cost guides, project costs from recently completed projects, manufactured specifications and other data.	4.4%	ABS PPI 3101 Road and bridge construction Queensland
Marine (level 3)	Current replacement cost	30 June 2022	Stantec Pty Ltd*	Unit rates for construction were developed using: Industry standard cost guides, project costs from recently completed projects, manufactured specifications and other data.	4.4%	ABS PPI 3101 Road and bridge construction Queensland

* Stantec Pty Ltd were previously named Cardno (QLD) Pty Ltd

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

d) Capital and operating expenditure

Wages and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of a non-current asset are expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

e) Capital work in progress

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

f) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis to write-off the value of each depreciable asset, less its estimated residual value (where applicable), progressively over its estimated useful life to Council. The straight-line basis is considered to appropriately reflect the pattern of consumption of all Council assets.

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

Where assets have separately identifiable significant components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. 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.

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The condition assessments performed as part of the comprehensive revaluation process for assets measured at current replacement cost are used to estimate the remaining useful lives of these assets at each reporting date. Generally all above ground assets are individually inspected during a revaluation and a statistically significant sample of below ground assets are inspected in accordance with industry standards. Details of the range of estimated characteristic useful lives for each class of asset are shown in the table earlier in this note.

g) Impairment of non-current assets

Property, plant and equipment is assessed for indicators of impairment annually. If an indicator of possible impairment exists, Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

14 Intangible assets

Software

Opening gross carrying value
 Additions
 Disposals
 Closing gross carrying value

	2024 \$	2023 \$
Opening gross carrying value	196,043	196,043
Additions	41,120	-
Disposals	(35,172)	-
Closing gross carrying value	<u>201,991</u>	<u>196,043</u>

Accumulated amortisation

Opening balance
 Amortisation in the year
 Disposals
 Closing balance

Opening balance	143,408	102,243
Amortisation in the year	38,756	41,166
Disposals	(35,172)	-
Closing balance	<u>146,992</u>	<u>143,408</u>

Net carrying value at the end of the financial year

	<u>54,998</u>	<u>52,634</u>
--	---------------	---------------

Software has a finite life estimated at 5 years. Straight line amortisation has been used with no residual value.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

15 Contract balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that Council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	2024	2023
	\$	\$
a Contract assets	<u>3,366,657</u>	<u>3,987,269</u>
b Contract liabilities		
Funds received upfront to construct Council controlled assets	1,731,890	707,898
Non-capital performance obligations not yet satisfied	142,778	197,443
	<u>1,874,668</u>	<u>905,342</u>

Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds to construct Council controlled assets	707,898	923,311
Non-capital performance obligations (including deposits received in advance)	197,443	146,319
	<u>905,342</u>	<u>1,069,630</u>

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 year.

16 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.

Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation. This liability represents an accrued expense.

	2024	2023
	\$	\$
Current		
Creditors and accruals	13,345,837	3,876,710
Accrued wages and salaries	563,508	366,114
Unearned revenue	164,633	236,800
Prepaid rates	1,378,560	1,303,412
Sick leave	332,041	332,822
Other entitlements	122,469	70,025
	<u>15,907,047</u>	<u>6,185,882</u>

17 Provisions

Liabilities are recognised for employee benefits such as annual and long service leave in respect of services provided by the employees up to the reporting date.

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

As Council does not have an unconditional right to defer settlement of annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.

Restoration Provision

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

The provision is measured at the expected cost of the work required discounted to current day values using an appropriate rate. The current Queensland Treasury Corporation ("QTC") lending rate is considered an appropriate rate.

Restoration on land not controlled by Council

Where the restoration site is on State reserves which Council does not control, the cost of the provision for restoration of these sites has to be treated as an expense in the reporting period the provision is first recognised. Changes in the provision due to time, discount rate or expected future cost are treated as an expense or income in the reporting period in which they arise.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

Restoration on land controlled by Council

Where the restoration site is on Council controlled land, the cost of the restoration provision is added to the cost of the land as an improvement and amortised over the expected useful life. Changes in the provision, not arising from the passing of time, are added to or deducted from the asset revaluation surplus for solid waste disposal. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases, if any. Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

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 Council's employment. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The current Queensland Treasury Corporation ("QTC") lending rates 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 settlement of long service leave beyond twelve months after the reporting date, long service leave is classified as current. Otherwise it is classified as non-current.

	2024 \$	2023 \$
Current		
Landfill restoration	567,895	1,543,736
Annual leave	2,103,303	2,018,959
Long service leave	1,934,139	1,992,105
	<u>4,605,338</u>	<u>5,554,800</u>
Non-current		
Landfill restoration	3,766,272	3,856,266
Long service leave	554,868	454,329
	<u>4,321,141</u>	<u>4,310,595</u>

Details of movements in provisions:

	2024 \$	2023 \$
Property restoration: Landfill sites		
Balance at the beginning of the financial year	5,400,004	5,863,005
Increase in provision due to unwinding of discount	123,591	(10,788)
Increase / (decrease) in provision for future cost	(89,144)	171,927
Provision expended to date	(1,100,285)	(624,141)
Balance at the end of the financial year	<u>4,334,167</u>	<u>5,400,004</u>

Council has two landfill sites located at Newell Beach and Killaloe and a Sanitary Depot. The provision is stated at the present value of the estimated cost of restoring the landfill sites to a standard required under licensing conditions. The provision decreased during the year as a result of a re-estimation of restoration costs at the landfill sites. The Killaloe site had its final capping in the 2024 financial year (with post closure monitoring until the 2054 financial year). Newell Beach landfill is due for final capping in the 2026 financial year (with post closure monitoring until the 2056 financial year). A site investigation is underway at the Sanitary Depot to determine any future capping requirements and submission to the regulator for removal from licensing requirements. Post closure monitoring is expected for the Sanitary Depot until 2056 financial year.

18 Asset revaluation surplus

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

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

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

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	2024 \$	2023 \$
Movements in the asset revaluation surplus were as follows:		
Balance at the beginning of the financial year	104,064,721	69,784,674
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Land and land improvements	669,414	1,656,087
Buildings and other structures	3,488,740	3,074,377
Transport assets	8,321,449	12,548,254
Water, Sewerage and Solid waste	8,870,343	16,270,103
Drainage	1,615,042	731,226
Fair value decrement:		
Land and land improvements	(2,867)	-
Buildings and other structures	(137,747)	-
Transport assets	(3,976,932)	-
Balance at the end of the financial year	<u>122,912,163</u>	<u>104,064,721</u>
Asset revaluation surplus analysis		
The closing balance of the asset revaluation surplus comprises the following asset categories:		
Land and land improvements	3,411,461	2,744,914
Buildings and other structures	27,815,112	24,464,119
Transport assets	16,892,771	12,548,254
Water, Sewerage and Solid waste disposal	72,446,551	63,576,208
Drainage	2,346,268	731,226
	<u>122,912,163</u>	<u>104,064,721</u>
19 Commitments for expenditure		
Capital Commitments		
Land and Land Improvements	346,007	1,742,605
Buildings and other structures	594,674	111,686
Transport assets	5,668,257	960,709
Water, Sewerage and Solid Waste disposal	2,409,469	505,825
Plant and Equipment	490,356	517,954
Drainage	460,427	35,128
Marine	116,577	149,950
These expenditures are payable as follows:		
Not later than 1 year	9,895,800	4,023,857
Later than 1 year but not later than 5	189,965	-
	<u>10,085,765</u>	<u>4,023,857</u>
20 Contingent liabilities		
Details and estimates of maximum amounts of contingent liabilities are as follows:		
Local Government Mutual		
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 being 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 to the total pool contributions in respect to any year that a deficit arises.		
As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.		

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was 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 \$630,739

21 Superannuation

Council contributes to the LGIAsuper Regional Defined Benefits Fund (the scheme), at the rate of 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 pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate obligations, 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 government's 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 as required under Superannuation Prudential Standard 160 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 measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. 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% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIAsuper 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.

	Note	2024 \$	2023 \$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was:	B	1,970,233	1,916,230
22 Reconciliation of net result for the period to net cash inflow (outflow) from operating activities			
Net result		(5,089,190)	19,127,068
Non-cash items:			
Depreciation and amortisation		15,565,028	13,754,079
Revaluation adjustments		(484,595)	(8,358,643)
Loss on asset write-off		3,970,574	87,740
Change in future rehabilitation and restoration costs		34,447	161,139
		<u>19,085,454</u>	<u>5,644,316</u>
Investing and development activities (non-cash):			
Net profit or loss on disposal of non-current assets		2,431,226	823,604
Capital grants, contributions and reimbursements		(7,297,641)	(10,119,558)
Donated assets		333,731	616,050
		<u>(4,532,684)</u>	<u>(8,679,904)</u>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		(242,615)	219,318
(Increase)/decrease in inventory		53,429	(56,835)
(Increase)/decrease in prepayments		60,074	(41,632)
(Increase)/decrease in contract assets (recurrent grants)		(36,447)	33,995
Increase/(decrease) in payables		8,620,883	(192,270)
Increase/(decrease) in contract liabilities (recurrent grants)		(54,665)	51,124
Increase/(decrease) in other provisions		126,918	(8,662)
Increase/(decrease) in unearned revenue		(153,116)	47,668
		<u>8,374,461</u>	<u>52,707</u>
Net cash inflow from operating activities		<u>17,838,041</u>	<u>16,144,188</u>

23 Events after the reporting period

A member of the Key Management Personnel has left employment of Douglas Shire Council since 30 June 2024. There has not been any other 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.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

24 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

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

- credit risk
- liquidity risk
- market risk

Risk management framework

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

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

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

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

Council does not enter into derivatives.

Credit risk

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

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

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

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

The carrying amount of financial assets at the end of the reporting period represents the maximum exposure to credit risk.

Liquidity risk

Liquidity risk is the risk that Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Council is exposed to liquidity risk through its normal course of business. Council manages its exposure to liquidity risk by maintaining sufficient cash deposits to cater for unexpected volatility in cash flows.

Council is exposed to liquidity risk in relation to its financial liabilities, being trade and other payables, which are expected to be settled within 12 months.

Market risk

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

Currency risk

Council is not exposed to currency risk as all investments are held in Australian currency.

Price risk

Council is not exposed to price risk as investments are held with financial institutions, rather than shares or stocks.

Interest rate risk

Council is exposed to interest rate risk through investments with financial institutions.

Sensitivity

Interest rate sensitivity analysis evaluates the outcome on financial result if interest rates would change by +/- 1 percent from the year-end rates applicable to Council's financial assets and financial liabilities. With all other variables held constant, Council would have a financial result and equity increase/(decrease) of \$340,734 (2023: \$284,855).

(b) Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment. The carrying value of cash and cash equivalents, short term payables and receivables is considered a reasonable approximation of fair value.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

25 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 comprises:

	2024	2023
	\$	\$
Short-term employee benefits	1,535,001	1,711,099
Post-employment benefits	178,430	190,512
Long-term benefits	35,117	17,844
Termination benefits	172,187	-
Sub-Total	1,920,735	1,919,455
Provision of KMP provided by agency	714,466	123,196
Total	2,635,201	2,042,651

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

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

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

Details of Transaction	Additional information	2024	2023
		\$	\$
Purchase of materials and services from entities controlled by key management personnel or their close family members.	25(b)(i)	334,460	195,301
Employee Expenses for close family members of key management personnel	26(b)(ii)	302,429	162,045

(i) During the year one entity controlled by KMP provided materials and services to Council. A further two entities controlled by close family members of KMP provided services to Council during the year. All transactions occurred through an arm's length process under normal terms and conditions. There were no other material transactions with other related parties during the year. All transactions with other related parties occurred at arm's length and under Council's normal terms and conditions.

(ii) Four close family members of key management personnel were employed through an arm's length process (In 2023 there was two). They are paid in accordance with the Award for the job they perform.

(c) Outstanding balances

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

Receivables	Amounts owed by entities controlled by KMP	
	2024	2023
Current	\$ 813	\$ -
Past due 31-60 days	\$ -	\$ -
Past due 61 - 90 days	\$ 715	\$ -
More than 90 days overdue	\$ -	\$ -
Total owing	\$ 1,528	\$ -
Payables	Amounts owed to entities controlled by KMP	
	2024	2023
Current	\$ -	\$ 1,457
Past due 31-60 days	\$ -	\$ -
Past due 61 - 90 days	\$ -	\$ -
More than 90 days overdue	\$ -	\$ -
Total owing	\$ -	\$ 1,457

No expense has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

Douglas Shire Council
Notes to the financial statements
For the year ended 30 June 2024

(d) Loans and guarantees to/from related parties

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

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

Most of the entities and people that are related parties of Council live and operate within the Douglas Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of the swimming pool
- Dog registration
- Borrowing books from a Council library

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

Douglas Shire Council
Financial statements
For the year ended 30 June 2024

Management Certificate
For the year ended 30 June 2024

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements as set out on pages 3 to 28 present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Lisa Scomazzon
Date: 29, 10, 24



Chief Executive Officer
Scott Osman
Date: 29, 10, 24

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Douglas Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Douglas 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 Douglas Shire Council's annual report for the year ended 30 June 2024 was the current-year financial sustainability statement – audited ratios, current year financial sustainability statement – unaudited contextual ratios and long-term financial sustainability statement - unaudited.

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.



William Cunningham
as delegate of the Auditor-General

30 October 2024

Queensland Audit Office
Brisbane

**Douglas Shire Council
Current-year Financial Sustainability Statement - Audited ratios for the year ended 30 June 2024**

Type	Measure	Target (Tier 5)	Actual Current Year		5-Year Average Council	Council Narrative
			Year	Council		
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months (single yr)	5.09		N/A	Council has sufficient unrestricted cash to contribute toward the cost of future planned and unplanned expenditures.
Operating Performance	Operating Surplus Ratio	Greater than -2% (5 yr average)	-7.36%		-2.21%	The extraordinary weather event of Cyclone Jasper and subsequent flooding in December 2023 has had a substantial impact on this financial year's operating surplus as well as bringing down the 5 year average. Cyclone Jasper resulted in revenue reductions from the Daintree Ferry and Caravan Park operations, along with unforeseen expenditure incurred in recovery and cleanup efforts. The result was also compounded by the 2023-24 Financial Assistance Grant being paid, and therefore recognised, in the previous financial year and no prepayment of this grant in June 2024. Giving consideration to these events Council is confident that the ratio this year is unusual and will improve in line with Tier 5 expectations.
Asset Management	Operating Cash Ratio	Greater than 0% (5 yr average)	11.27%		23.14%	Council is comfortably covering its core operational requirements.
	Asset Sustainability Ratio	Greater than 90% (5 yr average)	111.38%		110.85%	Council is spending appropriate levels on renewals of assets.
	Asset Consumption Ratio	Greater than 60% (5 yr average)	60.52%		62.12%	The ratio indicates that Council's assets are being consumed in line with their estimated useful lives.

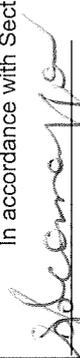
The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the five reported measures are prepared on an accrual basis and are drawn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

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 Lisa Scomazzon Date: 29/10/24	 Chief Executive Officer Scott Osman Date: 29/10/24
------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Douglas Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Douglas 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 Douglas 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 the note 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 Douglas Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement – unaudited contextual ratios and the long-term financial sustainability statement - unaudited.

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.



William Cunningham
as delegate of the Auditor-General

30 October 2024
Queensland Audit Office
Brisbane

Douglas Shire Council

Current-year Financial Sustainability Statement - Unaudited contextual ratios for the year ended 30 June 2024

Type	Measure	Target (Tier 5)	Actual Current Year		5-Year Average Council	Council Narrative
			Year	Council		
Financial Capacity	Council-Controlled Revenue*	N/A	57.09%		81.78%	The 5 year average ratio indicates that Council has a healthy rate base and appropriately costed fees and charges rates to generate revenue without relying on external sources
	Population Growth*	N/A	1.78%		0.74%	The Shires population growth continues to be variable.

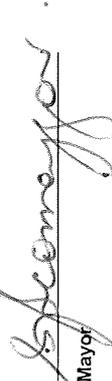
The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the two reported measures are prepared on an accrual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

Certificate of Accuracy

For the year ended 30 June 2024

This current-year financial sustainability statement - 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 (Contextual Ratios) has been accurately calculated.



 Mayor
 Lisa Scomazzon



 Chief Executive Officer
 Scott Osman

Date: 29/10/24

Date: 29/10/24

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

Projected for the years ended

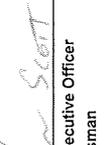
Measures of Financial Sustainability
 Council

Type	Measure	Target (Tier 5)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Capacity	Council-Controlled Revenue	N/A	57.09%	81.00%	84.10%	84.60%	85.00%	85.60%	86.10%	86.30%	86.50%	86.60%
	Population Growth	N/A	1.78%	0.90%	0.90%	0.90%	1.00%	0.90%	0.90%	0.90%	0.90%	0.90%
Operating Performance	Operating Surplus Ratio	Greater than -2% (5 yr average)	-7.36%	0.40%	-0.40%	0.10%	0.10%	0.30%	0.30%	0.50%	0.50%	0.70%
	Operating Cash Ratio	Greater than 0% (5 yr average)	11.27%	25.40%	24.70%	25.00%	24.90%	25.00%	25.00%	25.00%	25.00%	25.10%
Asset Management	Asset Sustainability Ratio	Greater than 90% (5 yr average)	111.38%	150.80%	94.00%	94.60%	93.70%	93.30%	92.40%	91.80%	93.20%	95.20%
	Asset Consumption Ratio	Greater than 60% (5 yr average)	60.52%	62.10%	62.00%	62.00%	61.90%	61.80%	61.70%	61.60%	61.60%	61.60%

Council's long term financial management strategy is to achieve all measures of financial sustainability, and this is consistent with council's long term forecast.

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

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation).
 In accordance with Section 212(f) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.


 Mayor
 Lisa Scomazon
 Date: 29/10/24


 Chief Executive Officer
 Scott Osman
 Date: 29/10/24

