



ANNUAL REPORT 2022-2023

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Photography by: Kay Tybingoompa - A Day at Obon



RIVER TO BOAT
FUN







AURUKUN SHIRE PROFILE

Legal Status

The Aurukun Shire Council operates under Queensland Government Legislation, namely the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council is constituted by the Councillors who are elected or appointed to be local government under this Act. Council's ABN is 32 338 490 426. Council's GST registration is effective from 1 July 2000.

Location

The Aurukun Shire is a very remote area of Queensland which is starkly different to most other Queensland shires. Our community is among the most disadvantaged in Australia, but it has outstanding potentials for growth and prosperity. The community of Aurukun is located on the north-west coast of the Cape York Peninsula, 200 km (2hrs 30mins) by road south of the mining town of Weipa and 831 km (11hrs 30mins) from Cairns. The community is located within the Aurukun Shire; nearly the entire population (97%) lives within the township.

The Shire covers an area of 7,500 sq. km (approximately 192 km long and up to 50 km wide). It has about 107 km of Gulf of Carpentaria coastline. The Accessibility/Remoteness Index of Australia (ARIA) produced by the Department of Health and Ageing rates Aurukun in the highest category of remoteness.

SHIRE HISTORY

Cape Keerweer, on the Gulf of Carpentaria Coast, was the site of the first attempted settlement in Australia. In 1606 the Dutch ship *Duyfken*, under Captain Willem Janszoon, sailed down the west coast of Cape York Peninsula and made the first recorded Dutch landing in Australia at Cape Keerweer, south of Aurukun. Janszoon planned to build a city at the site. However, after exploitative actions by the crew, fighting broke out with the local people, several sailors were killed and the *Duyfken* departed.

Aurukun was established as a Presbyterian mission (formerly known as Archer River Mission Station) in 1904. Aboriginal people were relocated from large surrounding areas to the mission settlement over several decades. Today's township is on the site of the original mission.

On 22 May 1978, the Local Government (Aboriginal Lands) Act came into force, constituting the Aurukun Shire Council. The Act granted a 50-year lease to the Council over most of the land in the original Reserve, a large part of the traditional lands of the Aurukun people.

On 18 September 2013, Aurukun saw a long-awaited land transfer come to fruition. The Shire Lease was cancelled, and the land became Aboriginal Freehold with two trustees; Aurukun Shire Council and Ngan Aak-Kunch Aboriginal Corporation (NAKAC) Registered Native Title Bodies Corporate.

Land Tenure: Aurukun Land Transfer Day

On 18 September 2013, Aurukun saw a long-awaited land transfer come to fruition. Following the transfer, the Shire Lease was cancelled, and the land became Aboriginal Freehold land with two trustees:

- (1) Aurukun Shire Council became the trustee of the town area and the reserve land; and
- (2) Ngan Aak-Kunch Aboriginal Corporation RNTBC was made trustee of the balance of the Shire Lease except Peppan lot and the four State land lots.

Both Trustees are responsible for managing the land that they hold and making decisions about that land on behalf of the people they hold the land for. However, ASC has some jurisdiction over the whole shire, particularly through the Aurukun Shire Planning Scheme.

Aurukun is a Welfare Reform Community

Aurukun is one of only four Welfare Reform communities in Queensland. This means that possession of alcohol within the Shire is illegal, and Family Income Management is applied to families who do not satisfy certain criteria related to childcare. Low school attendance is an ongoing challenge.

Aurukun has strong potential to grow in prosperity. To do that, it will need investment in business infrastructure. It will also need appropriate management able to develop business in a manner that harmonises with the local culture and protects the natural and cultural resources of the Wik and Wik Way people. Opportunities exist in:

Eco-cultural tourism – supported by large and pristine areas of the Shire with rare ecological values and the strong traditional culture and arts and crafts industry of the community.

The development of the Shire through road improvement and transport services.

Mining – Glencore Bauxite Resources Pty Ltd continues to progress consultation with Aurukun Community and Traditional Owners on the establishment of their proposed mining operations.

If its mining project proceeds, there will be benefits in direct employment, in service industries to support mining operations. The clearing and rehabilitation of the land mined with plantings that will create sustainable timber-related industries e.g., timber, and bush tucker supplies. Rio Tinto is now fully operating its Amrun Mine project and is providing excellent training and employment opportunities for local Aurukun people.

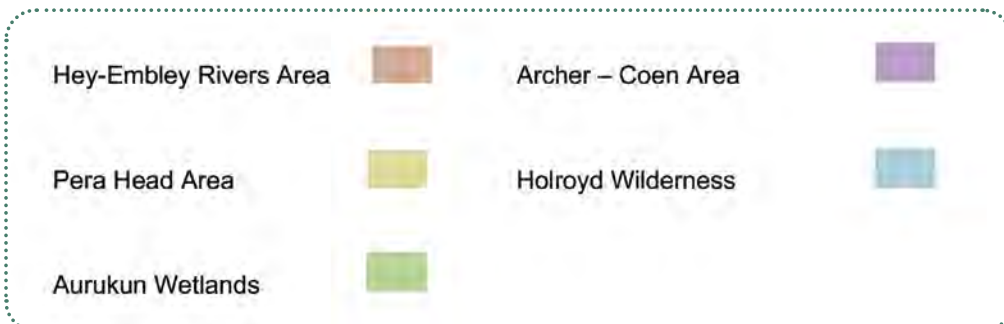
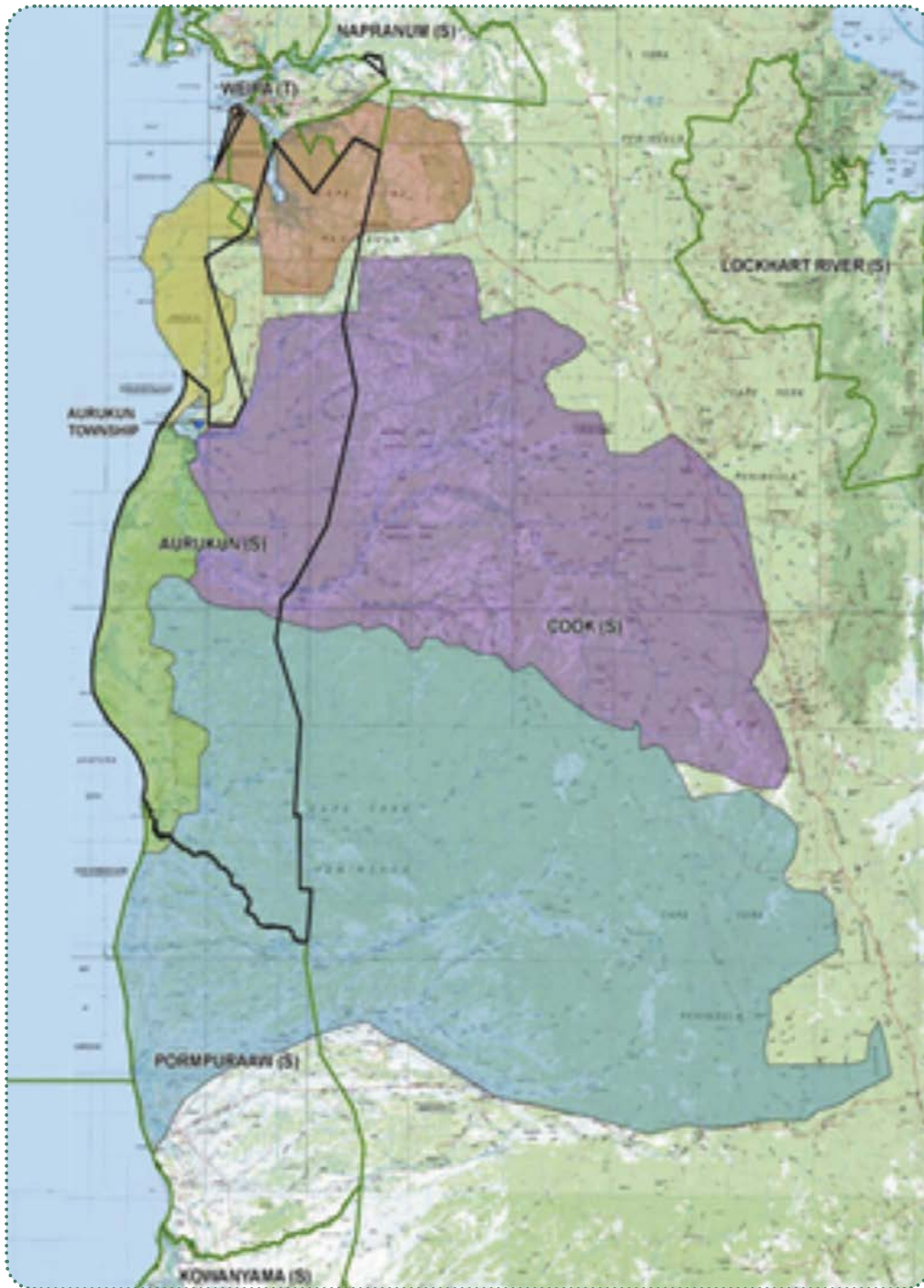
Alcohol Management Plan

Aurukun Shire is a restricted area with zero carriage limit. This means that the shire, community (including the airport) is totally dry, and no alcohol is allowed.

Additionally, local brew is not permitted, and heavy fines apply for offenders. For further information please refer to: <https://www.datsip.qld.gov.au/publicationsgovernance-resources/policy-governance/alcohol-management-plan>

There are serious penalties for breaching the alcohol limits. Police have the power to stop and search all vehicles, boats, planes, air passengers, etc. coming into the restricted area.

SHIRE BOUNDARIES



OUR COUNCILLORS PORTFOLIO AND COMMITTEE REPRESENTATION



MAYOR CR KERI TAMWOY

- **Elected:** 2020 to date
- **Portfolio:** Business Development, Employment and Training
- **Council Representative:**
 - Local Government Association of Queensland (LGAQ)
 - Torres Cape Indigenous Council Alliance (TCICA) Inc
 - Island and Cape Retail Enterprises
 - Local Disaster Management Group (LDMG)
 - Western Cape Communities Trust – Southern Region
 - Aurukun Supermarket Advisory Committee



DEPUTY MAYOR CR CRAIG KOOMEETA

- **Elected:** 2000-2003 and 2020 to date
- **Portfolio:** Health, Community Safety/Environment, Arts, Craft and Culture
- **Council Representative:**
 - Local Disaster Management Group (LDMG)
 - Torres Cape Indigenous Council Alliance (TCICA) Inc
 - Aurukun Health Action Team



CR DELYS YUNKAPORTA

- **Elected:** 2020 to date
- **Portfolio:** Housing and Community Services and Education Services
- **Council Representative:**
 - Wik Kath Min Committee



CR KEMUEL TAMWOY

- Elected:** 2020 to date
- **Portfolio:** Transport and Infrastructure, Youth, Sports and Recreation, Education Services
 - **Council Representative:** Western Cape Communities Trust – Southern Region (substitute for Mayor)



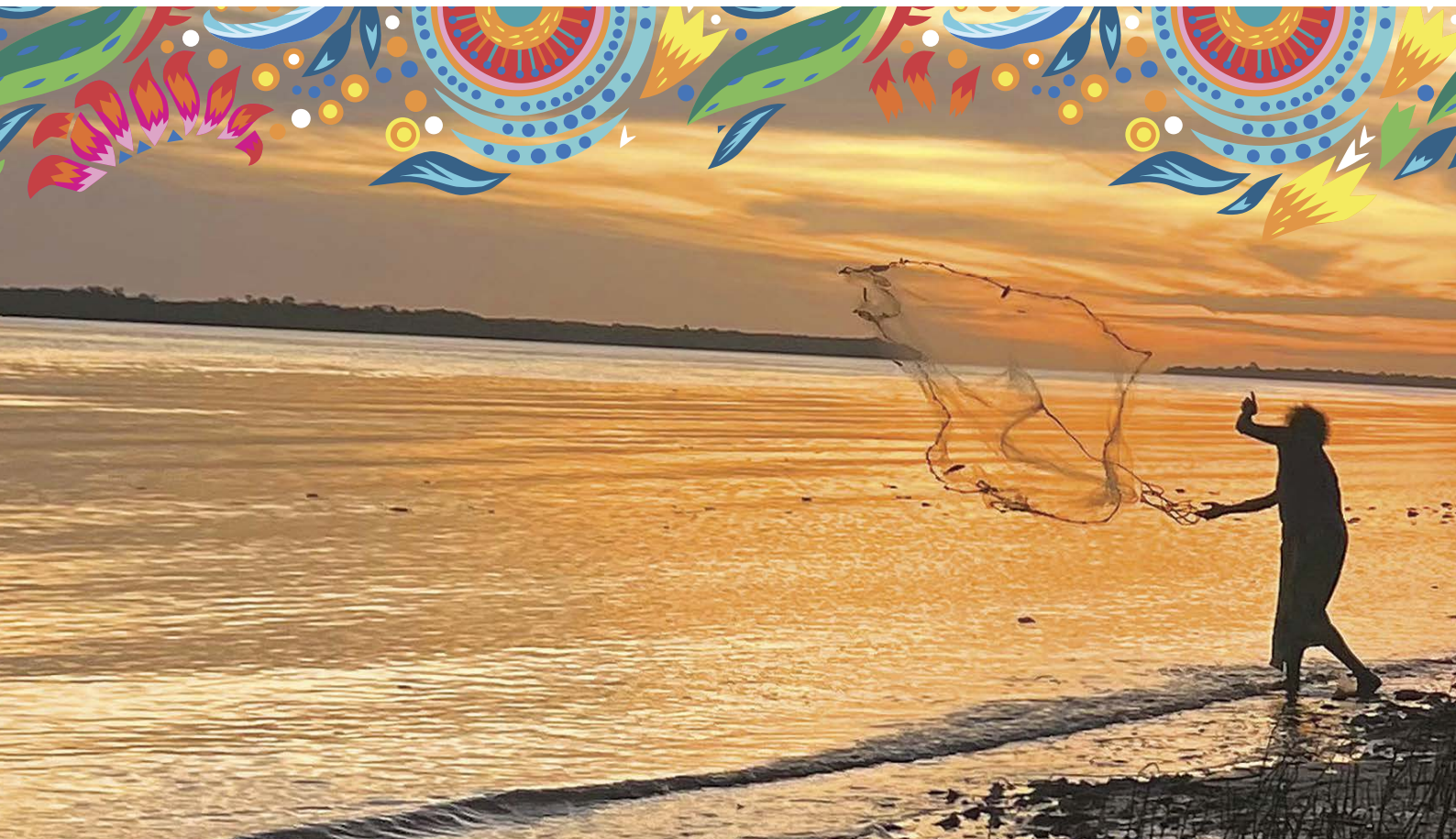
CR JAYDEN MARROTT

- **Elected:** 31 October 2020 to date
- **Portfolio:** Employment and Training, Youth, Sports and Recreation

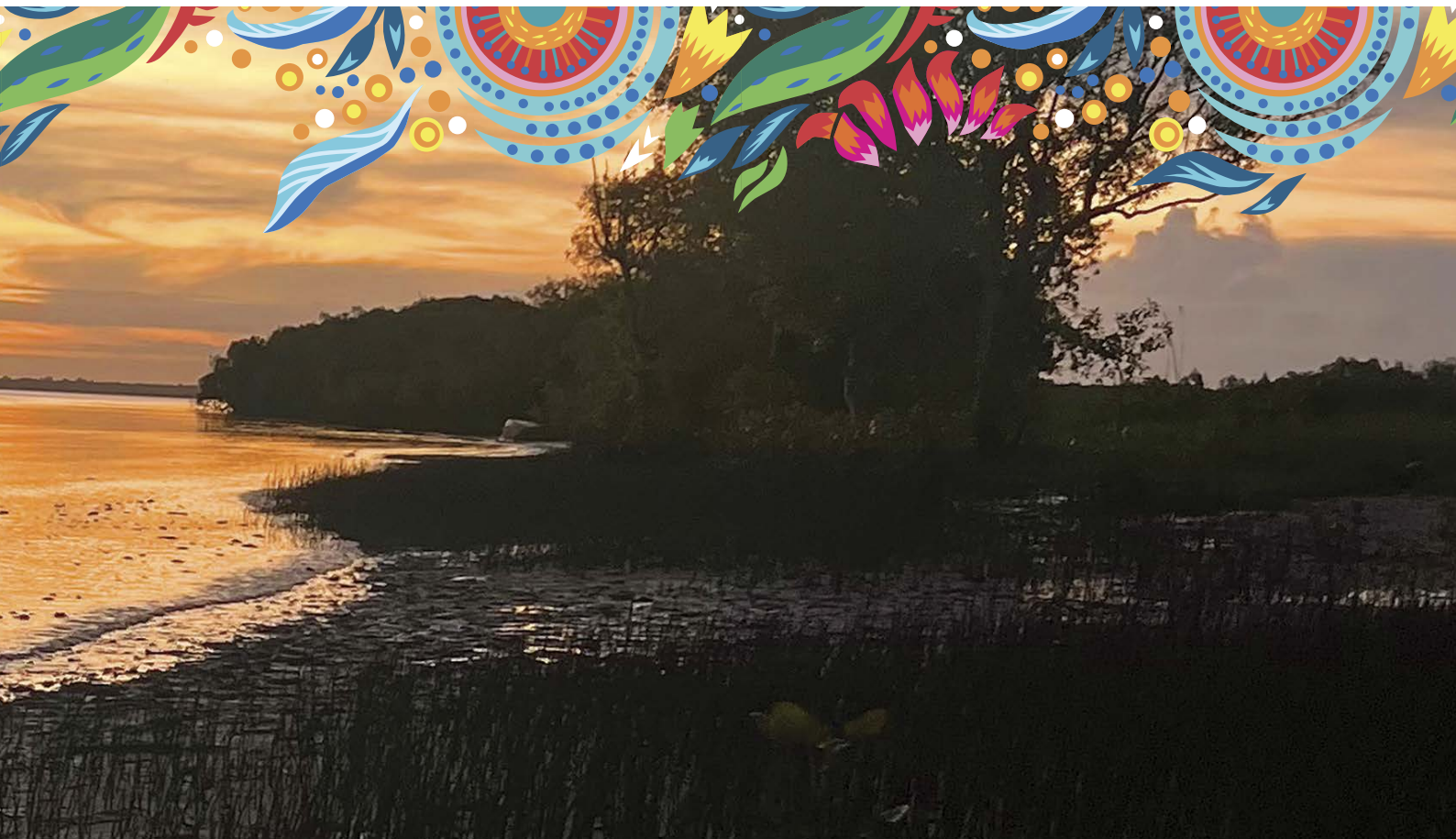
SERVICES AVAILABLE IN AURUKUN

- Koolkan Aurukun State School – Prep to Year 12
- Airport and Skytrans agency – daily flights (weekdays) from and to Cairns
- Kang Kang Café and Giftshop
- Health Clinic
- RFDS (Emergency Service)
- Apunipima Wellbeing Centre
- Koolkan Child Care Centre and Family Support
- Queensland Police Service
- SES Unit
- Community Police
- Post Office
- Wik Mungkan Library/IKC Services (also radio broadcasting)
- Cape York Partnerships Opportunity Hub
- Centrelink
- Freight Services – Tuxworths Transport; Sea Swift Barge Services
- Winchanam Ngench Thayan Sports Centre (PCYC)
- Neville Pootchemunka Sports Field
- Tennis/Basketball Courts
- Wik and Kugu Arts Centre
- Akay Koo’oila Women’s Art Centre
- Kooth Pach Guest House Accommodation
- Wuungkam Lodge Accommodation
- May Min Eatery
- Supermarket, fast food take-away

Photography by: Brendalyn Peemuggina - Fishing



- Aurukun Retail Fuel Depot
- Uniting Church of Australia
- Wo'uw Ko'alam Community Centre
- Waterfront Boat ramp for recreational fishing/freight
- Aawuch Mee'-aathanak Training Centre
- Families Responsibilities Commission
- Community Justice Group and Mediation Centre
- Cape York Employment (CDP)
- Aak Puul Ngantam (APN) Depot and Office
- Ngan Aak Kunch Aboriginal Corporation (NAKAC) Office
- Child Support Services
- Ma'aathan Women's Shelter
- Aged Care, Disability and Respite Services (Chivaree Centre)
- Rio Tinto Office
- Ergon Power Station
- Radio Stations: ABC, Blackstar, Vision
- Television Stations: ABC Regional, SBS, ABC 24 Hrs News, WIN, Satellite TV also available
- Queensland Government Hub and Department of Aboriginal and Torres Strait Islander Policy Development
- Queensland Department of Housing and Public Works
- Themp Street Offices – Glencore Bauxite Resources Pty Ltd
- Act for Kids – Safe House
- Men's Shed



COMMUNITY SAFETY STRATEGY AND PLAN

Council operates 85 CCTV cameras in the township under a Memorandum of Understanding with the Queensland Police Service. The use of CCTV cameras has been found to be effective in reducing the incidence of crime. The Community Safety Plan has been adopted and has a number of safety platforms including, Leadership, Community Education, Surveillance, Security, Drug and Alcohol Management, Infrastructure, Policing, Vulnerable Groups, Agency Provider Performance, Animal Control, Money Management, Tenancy Management, Employment, Town Planning, Telecommunications and Local Laws. The Community Safety Plan can be viewed on the Aurukun Shire Council website:

<https://www.aurukun.qld.gov.au/council/documents/community-safety-plan/>

Council is also ensuring streetlights are repaired by Ergon Energy within a reasonable time to make our streets safer. Other safety initiatives include the installation of traffic signage and limiting speed near the Business Precinct and Wuungkam Street; sealing of all streets to improve traffic flow and inhibit dust; replacement of all damaged street signs and undertaking ongoing maintenance.



Chantelle Walmbeng & Craig Koomeeta

CORPORATE VISION

Our Community Vision and Council Mission

OUR VISION

Our vision for our community is based on our core community values. Our vision focuses on our community, our future leaders and the importance of respect in our community.

**AURUKUN
GROWING**

**RESPECT &
GROWING
LEADERS**

**COMMUNITY
GROWING**

OUR MISSION

As a Council, it is important to understand our role and purpose. We exist to both lead and serve our community.

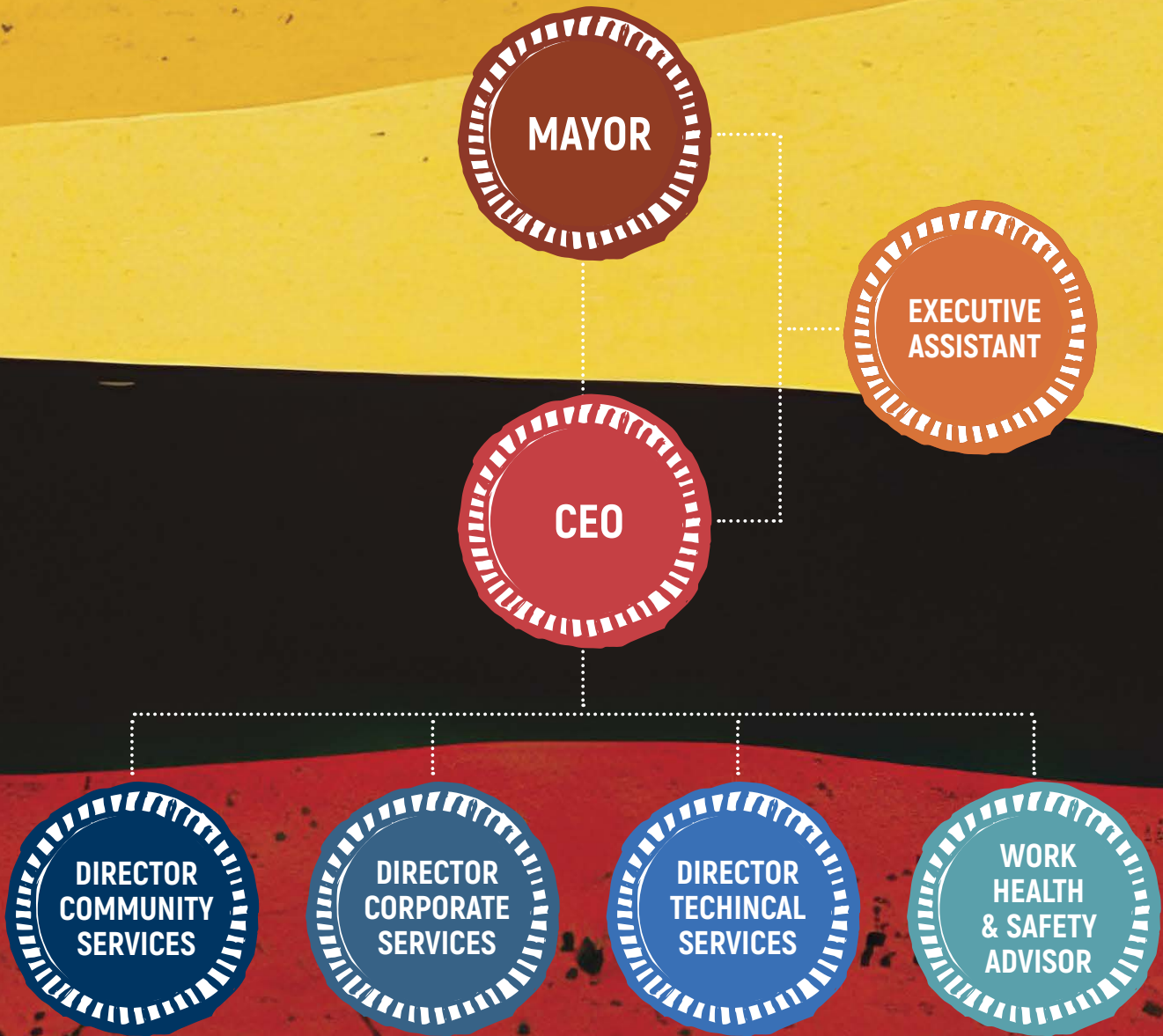
**AURUKUN
SHIRE
COUNCIL**

**EXCELLENCE
IN SERVICE
TO OUR
COMMUNITY**

**STRONG
LEADERSHIP**

ORGANISATIONAL CHART

MANAGEMENT





CHALLENGES WE FACE

Size – The Shire comprises some 7,500 square kilometres.

Isolation – The isolation of Aurukun limits its ability to attract skilled workers. The cost of materials and services is high due to freight costs and the distance from regional centres.

Wet Season – The climate creates special challenges. Roads outside of the community are impassable during the wet season. This greatly increases freight costs – which flow through and raise the cost of just about everything. Extreme isolation for nearly half of the year also causes social and community stresses.

HOUSING

Council provides the following housing services in Aurukun:

Management and maintenance of 53 employee housing tenancies with a further eight leased to non-government organisations. A further 91 commercial leases are in place for offices and accommodation.

Providing subcontract maintenance services to the Department of Housing and Public Works with a stock of 292 community houses.

Houses are closed by the relatives for cultural reasons upon the passing of a resident. An Opening Ceremony is held after a period which is agreed upon by the family. The five clan groups come together at the opening to celebrate this event with traditional dancing and a smoking ceremony. After this ceremony, the family returns to reside within the house.

OUR ENVIRONMENT

Wik, Wik Way and Kugu Country – Almost the whole of the Shire is comprised in five areas of high conservation significance. Most of the Shire is of very high-quality wilderness. There are several areas that demonstrate the geology of the region and the geological processes that

formed most of the Gulf coastline. Landform and vegetation types are varied, and many vegetation types are among the best of their class. Large, powerful and ancient species like saltwater crocodile are not the only natural treasures in the Aurukun Shire.

The Spotted Cuscus and the Palm Cockatoo are two other important species. Freshwater Anchovies and the River Garfish have their only habitats on Cape York Peninsula in the Archer and Embley Rivers respectively. The vulnerable Northern Crimson Finch has important habitat in the coastal section of the Holroyd Wilderness. The Aurukun Wetlands has important breeding sites for Magpie Geese - a culturally important species.

Rich in barramundi, mud crabs and numerous other species including some that are rare and threatened, the lands and waters of the Aurukun Shire benefit from having had little commercial exploitation. Many areas have large shell middens left by the ancient Aboriginal populations. These contain valuable scientific evidence of past climatic conditions, plant populations and cultural artefacts.

The traditional culture and heritage of the Wik and Wik Way people is vibrant. Most Aboriginal people in Aurukun still speak their native tongue. The Traditional Owners association with land and water is deeply significant.

The Aurukun Wetlands comprise high quality coastal wetland habitats. About 25% of their extent is of very high wilderness quality. They may be the most important dry season refuge for water birds on Cape York Peninsula. They include major breeding colonies for Magpie Geese and other water birds and two wader roost sites of over 5,000 birds. The area is a biodiversity hotspot.



FOR VISITORS

Access to Country (Outside Aurukun Township)

Requests should be made directly with Traditional Owners or by application six weeks in advance through Ngan Aak-Kunch Aboriginal Corporation (NAKAC): C/- Post Office, Aurukun, Qld 4892 or Cape York Land Council - www.cylc.org.au

Meals and Supplies in Aurukun

Aurukun is currently providing a range of accommodation types for all types of visitors. You can stay at the Kooth Pach Guest House, MacKenzie Camp Two or Wuungkam Lodge. There are also various contractor accommodation locations with ensuite and shared kitchen facilities, including MacKenzie Camp Two and Airport Contractors accommodation. A restaurant, named May Min Eatery normally operates at Wuungkam Lodge but is closed currently due to a lack of an operator.

Photography by: Guy Sagaukaz

There is also a takeaway food bar at the Island and Cape Supermarket serving a variety of takeaway meals. Island and Cape Supermarket stock a large range of foodstuffs including groceries, milk, meat, fruit and vegetables. Opening hours are 8.00am to 5.00pm on Monday to Friday. The supermarket is open 8.00am to 3.00pm on Saturday and Sunday.

The Kang Kang Café and Bakery is located at the Sam Kerindun Snr. Business Precinct. This business operates from 8.00am to 8.00pm Monday to Friday and 8.00am to midday on Saturday and Public Holidays. It is closed on Sunday. The gift shop is open 9.00am to 4.00pm Monday to Friday, 9.00am to 12.00pm Saturday and closed Public Holidays.



Travel and Transport to Aurukun

By Road

Aurukun is approximately 752 km by road from Mareeba and 831 km from Cairns. The road is sealed from Cairns to Lakeland Downs. The road is mainly good standard gravel surface from Lakeland (564 km) with some sealed sections. During the wet season (variable – but often December or January to May or June) road access is closed due to flooding.

Road condition reports can be obtained from Department of Transport and Main Roads Ph: 131 940, the RACQ website <https://www.racq.com.au/cars-anddriving/safety-on-the-road/road-conditions> and in relation to the Aurukun Access Road, visit www.aurukun.qld.gov.au or contact the Queensland Police Service on 4083 4999. Cook Shire Road information visit www.cook.qld.gov.au.

Fuel can be purchased at Mareeba, Lakeland, Musgrave, Coen and Archer River Roadhouse. Freight transport to Aurukun, when accessible by road, is provided by Tuxworths Transport Phone 07 4035 4022.

By Air

Passenger and freight transport to Aurukun is available on scheduled flights operated by Skytrans. Visit their website at www.skytrans.com.au for schedules and bookings Phone 1300 SKYTRANS (1300759872). Skytrans flights may also be booked through Aurukun Shire Council. Eligible residents may also access the Local Fare Scheme. Freight is consigned through Toll Priority in Cairns – Phone 13 15 31.

By Sea

The shipping company Sea Swift provides weekly barge transport to Aurukun. Sea Swift can be contacted on 07 4035 1234.







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.

The Corporate Plan outlines the long-term vision, mission, and strategic objectives of Aurukun Shire Council while the Operational Plan details the specific actions and initiatives to be undertaken to achieve these objectives in the short to medium term. Both plans play a crucial role in guiding the organization towards success and sustainable growth.

Assessment of Operating Performance

In resource-constrained environments, organizations can face unique challenges in achieving their strategic goals. The Corporate Plan establishes the long-term vision and mission of Aurukun Shire Council, while the Operational Plan outlines specific actions to be taken despite limited resources.

This assessment aims to evaluate the practicality and viability of these plans in light of resource constraints. The assessment reveals that Aurukun's plans exhibit a reasonable level of clarity in defining its overall direction and the specific actions required.

The allocation of resources, including financial, human, and technological, is a critical factor in plan execution. This assessment evaluates the effectiveness of resource allocation strategies outlined in the plans. Aurukun Shire Council demonstrates a judicious approach to resource allocation, with a focus on optimizing efficiency and ensuring that resources are allocated in accordance with strategic priorities.

Monitoring and measuring performance are essential for resource optimization. This assessment scrutinizes the performance measurement metrics and KPIs outlined in the Operational Plan. Council has implemented practical and relevant metrics, allowing for a continuous assessment of progress and enabling informed decision-making in resource allocation.

The assessment of the Corporate and Operational Plans within a resource-constrained environment reflects a thoughtful and strategic approach. The Council has exhibit clarity in goal communication, efficiency in resource allocation, resilience in risk management, adaptability to changing circumstances, and a commitment to performance measurement.

As Aurukun Shire Council moves forward, maintaining this balance and adjusting strategies as needed will be crucial for achieving its objectives despite resource limitations. Continuous monitoring and flexibility will be key components of success in this dynamic and challenging environment.

ECONOMIC ISSUES



Key Economic Goal - 1 – Maximising Opportunities from Mining

EC1.1	Establish a good working relationship with companies undertaking mining in our region	Ongoing
EC1.2	Establish a light industrial estate at Ngaay Road Aurukun	Completed
EC1.3	Upgrade to airport to improve transport linkages	Near Completed
EC1.4	Maximise Council revenue from future mining opportunities	Ongoing

Key Economic Goal 2 – Employment and Training

EC2.1	Apprenticeship and Traineeships schemes are operating in town	Ongoing
EC2.2	A co-ordinated approach is taken to training programs	Ongoing

Key Economic Goal 3 – Locally Owned Businesses

EC3.1	More local residents own and operate their own local businesses	Ongoing
EC3.2	Support programs for local residents as they start and operate their local business	Ongoing

Key Economic Goal 4 – Council Business Growth

EC4.1	Grow revenue from accommodation services	Ongoing
EC4.2	Continue renovations of Aurukun Business Precinct	Ongoing
EC4.3	Grow revenue from the airport landing facility and barge landing facility	Ongoing
EC4.4	Supermarket lease	Ongoing

Key Economic Goal 5 – Diversified Economy

EC5.1	Mining operations are established in the region	Ongoing
EC5.2	Aurukun continues to be recognised as a source of world class art	Ongoing
EC5.3	Tourism visitation is increasing	Ongoing

Thoon with students

COMMUNITY ISSUES



Key Community Goal 1 – Better Community Facilities

C1.1	More housing for the community	Ongoing
C1.2	Better sport and recreation facilities	Completed
C1.3	Improve Transport Infrastructure	Completed

Key Community Goal 2 – Better Community Services

C2.1	Better pathways for our young people	Ongoing
C2.2	Focus our young people on getting a better education	Ongoing
C2.3	Our culture continues to be strong in our community	Ongoing

Key Community Goal 3 – A Healthy and Safe Community

C3.1	Improve education about health within our community	Ongoing
C3.2	More residents are involved in the outstation movement	Ongoing
C3.3	Town safety improves with lower crime rates	Ongoing

Key Community Goal 4 – Our Culture and Arts

C4.1	Grow our arts community	Ongoing
C4.2	Focus on our young people as our next generation of leaders	Ongoing
C4.3	Maintain our cultural practices	Ongoing

Photography by: Jordon Plumridge - Running on Country

ENVIRONMENTAL ISSUES



Key Environment Goal 1 – Clean Water and Efficient Sewerage Services

EV1.1	Maintain existing water and sewerage infrastructure	Ongoing
EV1.2	Ensure that water and sewerage infrastructure can cater for growth	Ongoing
EV1.3	Ensure that existing water supply sources are protected	Ongoing

Key Environmental Goal 2 – A Cleaner Town

EV2.1	Waste dump facility	Near Completion
EV2.2	Improved town streetscapes	Ongoing
EV2.3	Improve household pride	Ongoing

Key Environment Goal 3 – Managing the Impact of Future Mining on Our Environment

EV3.1	Ensure that proposed mining does not impact on our local environment	Ongoing
EV3.2	Ensure that the operation of any future mine is well planned in relation to its impact on our community	Ongoing

Key Environment Goal 4 – Improved Community Health and Animal Control

EV4.1	Improve community health services to our community	Ongoing
EV4.2	Improve community health standards in our community	Ongoing
EV4.3	Improve animal control in our community	Ongoing
EV4.4	Food Premises	Ongoing

Photography by: Sonia Waller - My Friend Jonah

GOVERNANCE ISSUES



Key Governance Goal 1 – Our Leadership Role for Our Community		
G1.1	The ASC Corporate and draft Master Plan becomes the focus for all future planning in our town	Ongoing
G1.2	The Council takes a stronger leadership role in the community	Ongoing
G1.3	Council setting the agenda	Ongoing
G1.4	Consistent positive messages are provided about Aurukun	Ongoing
G1.5	Establishing the role of Town Spokesperson	Ongoing
Key Governance Goal 2 – Better Communication		
G2.1	Improve communication within our town	Ongoing
G2.2	Improve communication with external agencies and external media	Ongoing
Key Governance Goal 3 – Improve Customer Service		
G3.1	Improve the quality of customer service provided by Council to the community	Ongoing
G3.2	Develop a more business- focused customer service	Ongoing
Key Governance Goal 4 – Our Staff		
G4.1	Improve attraction and retention of staff	Ongoing
G4.2	Develop more local staff	Ongoing
G4.3	Fraud	Ongoing
Key Governance Goal 5 – Financial Sustainability		
G5.1	Financially viable community and Council	Ongoing
G5.2	Council diversifies its revenue stream	Ongoing
Key Governance Goal 6 – Relationships with Other Governments		
G6.1	Council is an active member of regional Local Government bodies	Ongoing
G6.2	Council builds better relationships with State and Commonwealth governments and agencies	Ongoing

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

s 41 - Identifying Beneficial Enterprises

s 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. Aurukun Shire Council did not conduct any beneficial enterprises within the 2022-2023 financial year.

s 45 - Identifying Business Activities

s 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 2022-2023:

- Water and Sewer
- Waste
- Accommodation
- Childcare Services

s 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.

s 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.

s 45(d) of the *Local Government Act 2009* provides that the Annual Report must state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there were any new significant business activities.

The business activities listed above were also conducted by Council in the previous financial year (2021-2022), and no new business activities commenced in 2022-2023. Aurukun Shire Council did not conduct any significant business activities.

s 201 - Remuneration Payable to Senior Contract Employees

s 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.

Total of all Remuneration Packages Payable
\$939,133.88

s 201(1)(b) of the *Local Government Act 2009* provides that the Annual Report must state the number of employees in senior management who are being paid each band of remuneration.

Band	Number of Senior Management
\$0 - \$100,000	9
\$100,001 - \$200,000	1
\$200,001 - \$300,000	1

Photography by: Renee Gavin - Altian proud Wik Waya boy ready to dance



Local Government Regulation 2012

s 183 - Financial Statements

The general purpose financial statements, current years financial sustainability statement, long term financial sustainability statement and the Auditor Generals audit report is shown on page 29.

s 184 - Community Financial Report

The Community Financial Report for the period is shown on page 23.

s 185 - Particular Resolutions

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

s 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 *Local Government Regulation* (Threshold for non-current physical asset to be treated as an expense).

There were no particular resolutions made during the 2022–2023 financial year.

s 186 - Councillors

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

s 186(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 Aurukun Shire Council is a Category 1 Council and the following annual remuneration amounts applied to Category 1 Councils during the period 1 July 2022 to 30 June 2023:

Mayor	Deputy Mayor	Councillors
\$110,386	\$63,684	\$55,192

The total remuneration paid to each Councillor and the total superannuation contribution paid on behalf of each Councillor during the period 1 July 2022 to 30 June 2023 is as follows:

Councillor	Remuneration	Superannuation
Mayor Keri Tamwoy	\$110,353.76	\$13,242.57
Deputy Mayor Craig Koomeeta	\$63,665.21	\$7,639.68
Cr Delys Yunkaporta	\$52,115.00	\$6,253.76
Cr Kemuel Tamwoy	\$53,648.11	\$6,437.73
Cr Jayden Marrott	\$55,181.22	\$6,621.70

Remuneration paid to each Councillor was slightly lower than the remuneration figures determined by the Local Government Remuneration and Discipline Tribunal due to Council pay run schedule.

s 186(b) - Councillor Expenses

Reimbursement of Councillor Expenses and Provision of Facilities Policy was adopted by Council on 18 May 2021. The policy provides for the reimbursement of reasonable expenses which are suitable to be 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 2022-2023 financial year.

Councillors are entitled to use the following facilities:-

- Desk, shared office space and meeting rooms in any of the Council Office Buildings including Cairns Office
- Shared access to office equipment
- Secretarial Support with approval from the CEO
- Smartphones for the Mayor for Council and Private Use
- 4WD to the Mayor for Council and Private Use
- Laptop Computer, iPad, or tablet with internet access if provided.
- Any other reasonable item that would allow a Councillor to perform their duties in an efficient manner at a level to meet the community's expectations.
- Travel and Accommodation Costs for Council business

Description	Actual
Fees and Charges Expense	\$2,859.09
Sundry Expenses	\$4,611.55
Travel – Meetings and Conferences	\$30,064.23
Travel – Allowance	\$10,390.35
Travel – Accommodation	\$15,137.52

s 186(1)(c) Councillor Meeting Attendance

As required under s 186(c) of the *Local Government Regulation 2012*, the table below details the number of Local Government Meetings each Councillor attended during the 2022-2023 financial year.

Councillor	Ordinary Meetings (12 Held)
Mayor Keri Tamwoy	11
Deputy Mayor Craig Koomeeta	8
Cr Delys Yunkaporta	11
Cr Kemuel Tamwoy	9
Cr Jayden Marrott	4

186(1)(d)(e)(f) - 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 (f) of the *Local Government Regulation 2012* Councillor conduct complaints, referrals, decisions, orders and recommendations during the financial year are shown in the tables below:

Orders made under s 150I (2) of the LGA	Nil
Orders made under s 150AH (1) of the LGA	Nil
Decisions, orders and recommendations made under s 150AR (1) of the LGA	Nil
Name of each Councillor for whom a decision, order or recommendation was made under s 150I(2), 150AH (1) or 150AR(1) of the LGA	Nil
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each councillor	Nil
A summary of the decision, order or recommendation made for each councillor	Nil
Complaints referred to the assessor under s 150P(2)(a) of the LGA by local government entities for the local government	Nil
Matters, mentioned in s 150(P)(3) of the LGA, notified to the Crime and Corruption Commission	Nil
Notices given under s 150R (2) of the LGA	Nil
Notices given under s 150S(2)(a) of the LGA	Nil
Decisions made under s 150W(1)(a), (b) and (e) of the LGA	Nil
Referral notices accompanied by a recommendation mentioned in s 150AC(3)(a) of the LGA	Nil
Occasions information was given under s 150AF(4)(a) of the LGA	Nil
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor	Nil
Applications heard by the conduct tribunal about whether a councillor engaged in misconduct or inappropriate conduct	Nil



s 187 Administrative Action Complaints

Council respects the right of individuals to lodge a complaint and is committed to managing complaints responsibly, efficiently, effectively, fairly and economically. Under the *Local Government Act 2009*, issues that are within the scope of Administrative Action Complaints about the Council include:

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

Aurukun Shire Council is committed to providing a level of service which does not attract complaints but recognises the rights of the community to provide positive and negative feedback on its services. When a complaint is submitted in any formal form, Council is committed to managing all complaints quickly and efficiently.

How the complaints management process is implemented:

Aurukun Shire Council has adopted a policy and procedure for the management of administrative action complaints. Complaints are managed through a three-stage process comprising:

Stage 1 – Initial Review investigated by the Business Unit

Stage 2 – Internal Review of Stage 1 decisions by an independent review

Stage 3 – External Review of Stage 2 decisions by the Queensland Ombudsman Office

Administrative Action Complaints	
The number of Administrative Action Complaints made to the local government	Nil
The number of Administrative Action Complaints resolved by the local government under the complaints management process	Nil
The number of Administrative Action Complaints not resolved by the local government under the complaints management process	Nil
The number of Administrative Action Complaints not resolved by the local government under the complaints management process that were made in a previous financial year	Nil

s 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. There was no overseas travel made by a Councillor or Local Government employee in an official capacity during the 2022-2023 financial year.

s 189 - Grants to Community Organisations

No grants were paid to Community Organisations during the financial year.

s 189(2) - Councillor Discretionary Funds

Councillors are not provided with discretionary funds to allocate.

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

s 190(1)(d) of the *Local Government Regulation 2012* requires Council to report details of any action taken in relation to, and expenditure on, a service, facility, or activity:

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

Council had no details to report for the 2022-2023 financial year under this section.

s 190 (1)(e) - Invitations to Tenderers to Change Tenders

s 190(1)(e) of the *Local Government Regulation 2012* requires that the local government's Annual Report include the number of invitations to change tenders under s 228(7) of the LGR during the financial year.

There were no invitations to change tender made during the 2022-2023 financial year.

s 190 (1)(f) Registers kept by Local Government

The following registers are held by Aurukun Shire Council and are available for viewing by members of the public on request:

- Minutes of Council Meetings
- Register of Personal Interests of Councillors
- Register of Personal Interests of Chief Executive Officers and/or Senior Managers
- Road Register
- Schedule of Fees and Charges
- Register of Local Laws and Subordinate Local Laws
- Register of Burials
- Register of Regulatory Fees
- Register of Delegations
- Register of Council Policies
- Register of Contact by Lobbyists
- Register of Fraud Incidents
- Register of Gifts to Staff
- Register of Public Interest Disclosures
- Register of Complaints against Mayor and Councillors
- Register of Administrative Complaints
- Register of Unsuitable Council Meeting Conduct



Keith Wikmunea with camp dog

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

s 190(1)(g) of the *Local Government Regulation 2012* requires that the local government's Annual Report include a summary of all concessions for rates and charges granted by the local government.

Council does not grant any concessions for Rates and Utility Charges under its Revenue Policy.

Under the General Fees and Charges Council grants an exemption for landing fees to the Royal Flying Doctor Service and Queensland Police Service.

s 190(1)(h) Internal Audit

s 190(1)(h) of the *Local Government Regulation 2012* requires that the local government's Annual Report include the report on the Internal Audit for the financial year. Aurukun Shire Council has established an Internal Audit function in accordance with s 207 of the *Local Government Regulation 2012*.

Aurukun Shire Council appointed, Grant Thornton Australia as its Internal Audit contractor in 2021 after competitive quotes were received and independently evaluated by the organisation's internal evaluation panel.

In the 2022-2023 financial year an Internal Audit review was conducted on all Council Policies.

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

s 190(1)(i) of the *Local Government Regulation 2012* requires that the local government's Annual Report include a summary of investigation notices given in the financial year under s 49 of the *Local Government Regulation 2012* for competitive neutrality complaints and the local government's responses in the financial year on the Queensland Competition Authority's (QCA) recommendations on any competitive neutrality complaints under s 52(3) of the *Local Government Regulation*.

During the 2022-2023 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 about the local government activities during the financial year to implement its plan for equal opportunity in employment.

Aurukun Shire Council is an equal opportunity employer and does not discriminate against any individual or member of groups. The Council is committed and dedicated throughout its management and operations in recruiting and retaining the best available staff to improve efficiencies and productivity and ensure effective and efficient service delivery to the community of Aurukun.

We promote the principles of merit and fairness in its employment practices and people are selected on merit. We ensure equal opportunity within the organisation for all our potential and existing employees regarding recruitment, promotion, transfer, training, education, and employment conditions. All recruitment and promotion of employees will be based on merit regardless of gender, pregnancy, sexual preference, race, age, family responsibilities, marital status, disability, or religion."



Photography by: Renee Gavin - Jahtavious Bowenda, Mud rocket

COMMUNITY FINANCIAL REPORT

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

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 use of graphs allows readers to easily evaluate Council's financial performance and financial position.

The financial statements following this report contains information in the following sections:

- **Statement of Comprehensive Income**

A summary of Aurukun Shire Council's financial performance for the year, includes Council's operating and capital revenue, operating and capital expenses for the period.

- **Statement of Financial Position**

Shown at a point in time, is a snapshot of what we own and what we owe at 30 June 2023.

- **Statement of Cash Flows**

Shows the movement in Council's cash position during the period, where Council's cash came from and where it was spent.

- **Statement of Changes in Equity**

Shows the movement in Council's Equity balance.

- **Notes to the financial statements**

These notes provide greater detail to the values presented in the above Statements as well as significant accounting policies. Each line in the statements where further detail can be found, is referenced by number to a location in the notes.

- **Measures of Financial Sustainability**

Three ratios which serve as useful indicators to monitor the current and long-term sustainability of Council.



Mayor Keri Tamway & Alan Neilan



Janet Koongotema CIAF 2023

Financial Statements at a glance

Operating revenue	22,668,237
Operating expenses	(25,291,753)
Operating position	(2,623,516)
Capital revenue	3,168,579
Capital expenses	(272,407)
Net result	272,656
Current assets	25,824,004
Non-current assets	151,269,760
Total assets	177,093,764
Current liabilities	5,274,400
Non-current liabilities	1,792,394
Total liabilities	7,066,794
Net community assets (Equity)	170,026,970

Aurukun Shire Council has performed well throughout the 2022-2023 financial year, finishing the year with a \$0.27 million net result.

The operating position is the total operating revenue less the total operating expenses. The operating position reflects how effective Council is at meeting its running costs. Council's net result is the operating position, plus capital revenue and expenses.

Council has a strong asset base of \$177.1 million (2021-2022: \$167.84 million) which is made up of predominantly of \$122.25 million of property, plant and equipment assets and \$22.3 million in cash and term deposits.



IKC NAIDOC Week 2023 display



Sport and Recreation school holiday program IKC

Statement of Comprehensive Income

Revenue:

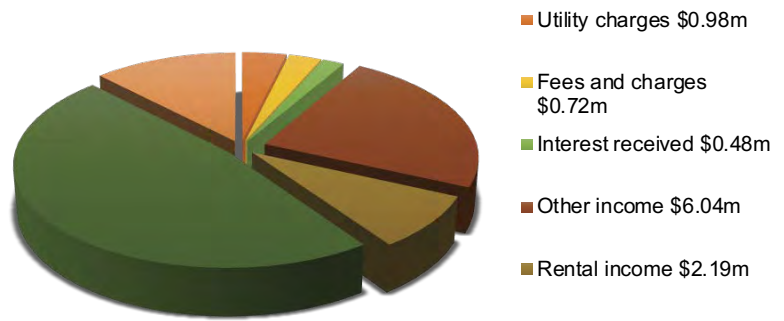
Where did the money come from?

The following graph shows the various types of funds that Council received during the year.

The majority of Council's revenue (47%) is recurrent grants, subsidies and donations which are received to assist Council in their operational requirements. Council also receives capital grant revenue, contributions and donations which is solely for the purpose of funding infrastructure and other capital projects for the benefit of the community.

Revenue has decreased since the prior year, with the main variance being last year Council had a gain on revaluation of finance leases of \$2.53 million. There was only a gain on revaluation of finance leases of \$0.14 million in the 2022-2023 year.

Total Income \$25.84m



Expenses:

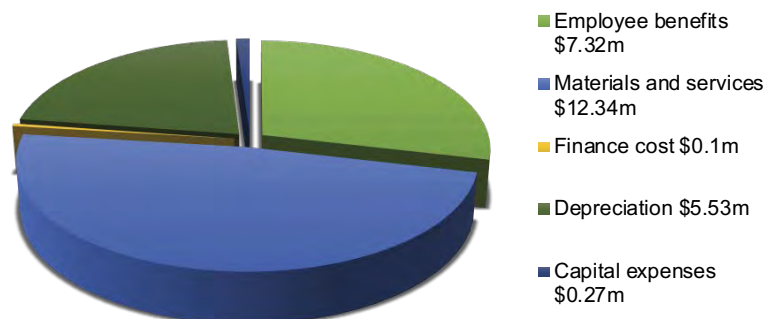
How was the money spent?

Materials and services makes up 48.28% of the Council's total expenses and includes items like Council's administration expense, costs to run the Arts Centre, Aged Care, Child Care as well as operational costs for technical services and private works.

Council is the largest employer in Aurukun township and employee benefits makes up 28.64% of total expenses.

Depreciation expense is the reduction in value of Council's owned assets for the current financial year, which has increased this year to \$5.53 million (2021-2022: \$4.94m).

Total Expenses \$25.56m



Statement of Financial Position

The Statement of Financial Position, sometimes referred to as the Balance Sheet, shows Council's position in relation to its assets (what the Council owns), liabilities (what Council owes to others) and community equity (Council's net worth), which is calculated as total assets less total liabilities.

Assets

	2022/23 \$'000	2021/22 \$'000
Current Assets	25,824	20,658
Non-Current Assets	151,270	147,183
Total Assets	177,094	167,841

Total assets have increased by \$9.3 million in 2022-2023 from \$167.84 million in 2021-2022. A major reason being the balance of Property Plant & Equipment increasing \$7.17 million this year. This is primarily due to an indexation increase being booked across all of our asset categories held at fair value.

Liabilities

	2022/23 \$'000	2021/22 \$'000
Current Liabilities	5,274	3,519
Non-Current Liabilities	1,792	1,737
Total Liabilities	7,066	5,256

Total liabilities have increased by \$1.8 million in 2022-2023. This is mainly due to a increase in current contract liabilities of \$2.07 million (2021-2022: \$1.34 million). A contract liability is recognised when the funds received upfront to construct Council-controlled assets is greater than the costs incurred for the project at reporting date. Council must recognise these funds as a liability until the contract is completed.

Community Equity

Council's total community equity at 30 June 2023 is \$170.03 million. Community equity represents Council's asset revaluation surplus of \$133.28 million and retained surplus of \$36.74 million.

Further details can be found in note 16 of the financial statements.

Measures of Financial Sustainability

S 179 (2) [c] of the *Local Government Regulation 2012* requires a Local Government to include in its Community Financial Report the relevant Financial Sustainability Ratios for the current financial year.

Ratio	What the Ratio Provides	How the Ratio is Calculated	Actual Result	Target Result
Operating surplus ratio	An indication to how well revenues raised can cover operating expenses.	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-12%	Between 0% and 10%
Asset sustainability ratio	This ratio shows the level that Council is replacing assets as they reach the end of their useful lives.	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	13%	Greater than 90%
Net financial liabilities ratio	An indicator to the extent that Council's net liabilities can be serviced by its operating revenues.	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-83%	Not greater than 60%

The operating surplus ratio is not within target range, indicating that there is not enough revenue raised to cover Council's operational expenses.

The asset sustainability ratio is lower than target, mostly due to limited capital works renewal projects taking place during the financial year.

The net financial liabilities ratio indicates that Council is in a very healthy position to service its existing liabilities.



Anzac Day 2023 13 Deputy Mayor Koomeeta laying wreath



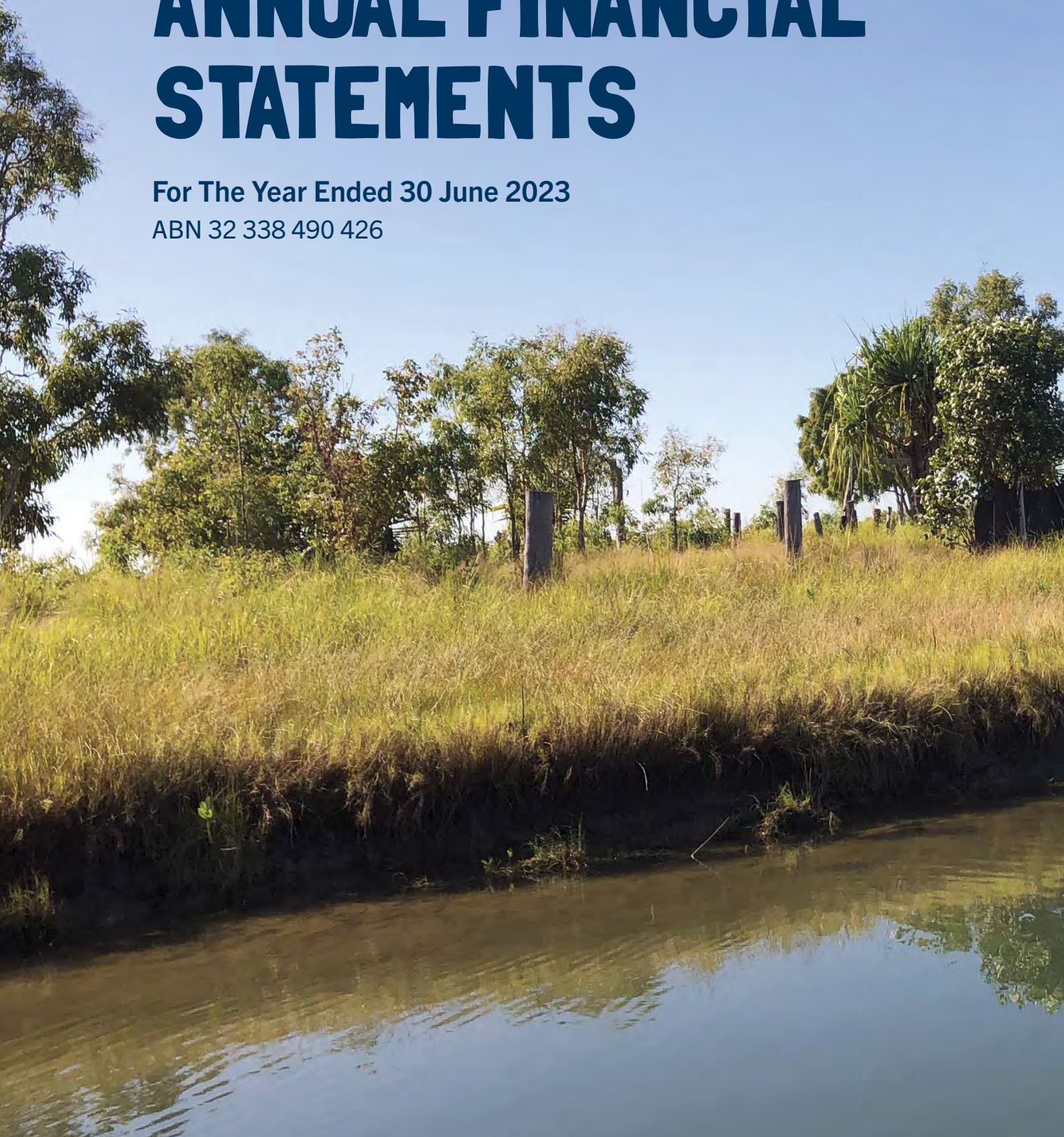
CIAF



ANNUAL FINANCIAL STATEMENTS

For The Year Ended 30 June 2023

ABN 32 338 490 426





Photography by: Gina Jones - History in Ruins



AURUKUN SHIRE COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ABN 32 338 490 426

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AURUKUN SHIRE COUNCIL
Financial statements
For the year ended 30 June 2023

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AURUKUN SHIRE COUNCIL
Statement of Comprehensive Income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Revenue			
Recurrent revenue			
Utility charges	3(a)	977,193	950,343
Fees and charges	3(b)	723,574	564,227
Other recurrent income	3(c)	5,898,735	5,055,683
Grants, subsidies, contributions and donations	3(d)	12,261,266	8,989,153
Total recurrent revenue		19,860,768	15,559,405
Capital revenue			
Grants, subsidies, contributions and donations	3(d)	3,168,579	7,610,280
Total capital revenue		3,168,579	7,610,280
Rental income	10	2,193,743	2,025,822
Interest received		475,482	59,954
Gain on revaluation of finance leases	10(b)(i)	138,244	2,530,011
Total income		25,836,816	27,785,472
Expenses			
Recurrent expenses			
Employee benefits	4	(7,320,722)	(6,593,805)
Materials and services	5	(12,342,421)	(9,961,106)
Finance cost		(100,794)	(33,150)
Depreciation	11	(5,527,817)	(4,943,449)
Total recurrent expenses		(25,291,753)	(21,531,509)
Capital expenses			
Loss on disposal of assets	6	(210,299)	(94,626)
Other capital expenses	6, 15	(62,109)	(280,974)
Total capital expenses		(272,407)	(375,600)
Total expenses		(25,564,160)	(21,907,110)
Net result		272,656	5,878,362
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	16	7,169,660	5,534,907
Total other comprehensive income for the year		7,169,660	5,534,907
Total comprehensive income for the year		7,442,316	11,413,269

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

AURUKUN SHIRE COUNCIL
Statement of Financial Position
as at 30 June 2023



	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	7	22,297,420	17,173,044
Trade and other receivables	8	640,445	1,025,759
Inventories	9	398,075	726,576
Lease receivables	10(b)(i)	1,190,723	970,310
Contract assets	12(a)	1,297,340	762,418
Total current assets		25,824,004	20,658,107
Non-current assets			
Property, plant and equipment	11	122,250,126	117,086,599
Lease receivables	10(b)(i)	29,019,634	30,096,286
Total non-current assets		151,269,760	147,182,885
Total assets		177,093,764	167,840,992
Current liabilities			
Trade and other payables	13	1,695,299	2,085,538
Contract liabilities	12(b)	3,403,536	1,335,791
Provisions	15	140,964	64,444
Borrowings	14	34,601	33,316
Total current liabilities		5,274,400	3,519,089
Non-current liabilities			
Provisions	15	1,315,214	1,226,314
Borrowings	14	477,180	510,934
Total non-current liabilities		1,792,394	1,737,248
Total liabilities		7,066,794	5,256,338
Net community assets		170,026,970	162,584,654
Community equity			
Asset revaluation surplus	16	133,282,271	126,112,611
Retained surplus		36,744,699	36,472,044
Total community equity		170,026,970	162,584,654

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



AURUKUN SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2023

	Note	Asset revaluation surplus	Retained surplus	Total
		\$	\$	\$
Balance as at 1 July 2022		126,112,611	36,472,044	162,584,654
Net result		-	272,656	272,656
Other comprehensive income for the year				
Increase/(decrease) in asset revaluation surplus	16	7,169,660	-	7,169,660
Total comprehensive income for the year		7,169,660	272,656	7,442,316
Balance as at 30 June 2023		133,282,271	36,744,699	170,026,970
Balance as at 1 July 2021		120,577,704	30,593,681	151,171,385
Net result		-	5,878,362	5,878,362
Other comprehensive income for the year				
Increase/(decrease) in asset revaluation surplus	16	5,534,907	-	5,534,907
Total comprehensive income for the year		5,534,907	5,878,362	11,413,269
Balance as at 30 June 2022		126,112,611	36,472,044	162,584,654

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



AURUKUN SHIRE COUNCIL
Statement of Cash Flows
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Cash flows from operating activities:			
Receipts from customers		9,084,789	7,866,697
Payments to suppliers and employees		<u>(20,674,465)</u>	<u>(18,226,946)</u>
		(11,589,676)	(10,360,249)
Interest received		475,482	59,954
Rental income		2,360,255	1,926,769
Non capital grants and contributions		12,261,266	9,057,053
Net cash inflow (outflow) from operating activities	19	<u>3,507,327</u>	<u>683,527</u>
Cash flows from investing activities:			
Payments for property, plant and equipment		(3,778,636)	(5,503,016)
Proceeds from sale of property, plant and equipment	6	46,654	-
Finance lease receipts	10	994,483	943,594
Grants, subsidies, contributions and donations		4,487,811	5,629,207
Net cash inflow (outflow) from investing activities		<u>1,750,312</u>	<u>1,069,785</u>
Cash flows from financing activities:			
Repayment of borrowings	14	(32,470)	(31,182)
Finance costs		<u>(100,794)</u>	<u>(33,150)</u>
Net cash inflow (outflow) from financing activities		<u>(133,263)</u>	<u>(64,333)</u>
Net increase (decrease) in cash and cash equivalent held		5,124,376	1,688,980
Cash and cash equivalents at beginning of the financial year		<u>17,173,044</u>	<u>15,484,065</u>
Cash and cash equivalents at end of the financial year	7	<u>22,297,420</u>	<u>17,173,044</u>

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



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 1: Information about these financial statements

1(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been 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 current and non-current assets.

1(b) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022, none of the standards had a material impact on reported position, performance and cash flows.

1(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and where material will be included in the financial statements on their effective date. None of the standards are expected to have a significant impact for Council.

1(d) 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

Valuation of finance leases - Note 10

Valuation, impairment and depreciation of property, plant and equipment - Note 11

Contract assets and liabilities - Note 12

Provisions - Note 15

Contingent liabilities - Note 17

1(e) Rounding and comparatives

The financial statements are in Australian dollars that have been rounded to the nearest dollar.

Comparative information is prepared on the same basis as prior year.

1(f) Taxation

Council is exempt from income tax and payroll 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.



AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2023

Note 2: Analysis of results by function

2(a) Components of Council functions

The structure of note 2 has been changed to align with the Council's organisational structure. This will make the note more relevant to the financial statement users, including Council staff and external stakeholders.

Council's general ledger has been structured to enable better reporting under the relevant Council Departments. This has enabled figures to be presented by Department.

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

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes setting strategic and operational planning and support for community. The Mayor, Councillors, Chief Executive Officer and Executive Assistant to Chief Executive Officer and Mayor are included in corporate governance.

This function also comprises the support for the Mayor and Councillors, Council and committee meetings and administration.

Corporate services

Corporate services provide professional financial and administrative services across all areas of Council. The objective is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

This function includes:

- General administration
- Human resource services
- Budget support
- Financial accounting
- Information technology services
- Arts and culture
- Property management
- Staff housing
- Banking and post office
- Stores

Community services

The goal of community services is to ensure Aurukun is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

- Management of community services facilities
- Organisation of community events
- Library
- Child care
- Family and playgroup programs
- Aged and disability services
- Community police and security
- Funeral support
- Environmental health and animal control



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 2: Analysis of results by function (continued)

2(a) Components of Council functions (continued)

Technical services

This function facilitates the shires growth and prosperity through well planned and quality development. The objective of engineering services is to ensure the Aurukun Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes construction and maintenance of Shire roads, operation and maintenance of plant and equipment, provision of support for other Council activities and private works.

This function includes the operation, construction, maintenance and / or provision of:

- Plant and equipment
- Roads and drainage
- Aerodrome and barge landing
- Parks and gardens
- Cleansing, water and sewerage
- Building and trade services such as carpentry, plumbing and electrical
- Private works
- Disaster management
- Town development and planning

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 2: Analysis of results by function (continued)

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

Year ended 30 June 2023 Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring	Net result	Assets
	Grants	Other	Grants	Capital		Recurring	Capital				
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
Corporate governance	\$ 6,991,565	\$ 2,239	\$ -	\$ -	\$ 6,993,804	\$ 781,358	\$ -	\$ 781,358	\$ 6,212,446	\$ 6,212,446	\$ -
Corporate services	265,405	3,456,863	-	138,244	3,860,512	8,011,309	272,407	8,283,716	(4,289,041)	(4,423,205)	84,245,102
Community services	3,844,963	207,609	-	-	4,052,572	5,898,275	-	5,898,275	(1,845,703)	(1,845,703)	19,125,716
Technical services	1,159,333	6,602,016	3,168,579	-	10,929,929	10,600,811	-	10,600,811	(2,839,462)	329,118	73,719,542
Total	12,261,266	10,268,727	3,168,579	138,244	25,836,816	25,291,753	272,407	25,564,160	(2,761,760)	272,656	177,090,359

Year ended 30 June 2022

Year ended 30 June 2022 Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring	Net result	Assets
	Grants	Other	Grants	Capital		Recurring	Capital				
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Corporate governance	\$ 5,134,637	\$ -	\$ -	\$ -	\$ 5,134,637	\$ 814,012	\$ -	\$ 814,012	\$ 4,320,625	\$ 4,320,625	\$ -
Corporate services	300,000	2,575,218	2,008,049	2,530,011	7,413,278	6,707,855	94,626	6,802,481	(3,832,637)	610,797	80,466,173
Community services	2,986,215	398,513	306,632	-	3,691,360	5,440,520	-	5,440,520	(2,055,792)	(1,749,160)	19,149,730
Technical services	568,300	5,682,298	5,295,599	-	11,546,197	8,850,096	-	8,850,096	(2,599,498)	2,696,101	68,225,089
Total	8,989,153	8,656,029	7,610,280	2,530,011	27,785,472	21,812,484	94,626	21,907,110	(4,167,302)	5,876,362	167,840,992



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 2: Analysis of results by function (continued)

2(b) Income and expenses defined between recurring and capital in previous financial statements were attributed to the following functions:

Year ended 30 June 2022 Functions	Recurring		Gross program income		Other	Total income		Gross program expenses		Total expenses	Net result from recurring		Net result		Assets	
	Grants	Other	Grants	Capital		2022	2022	2022	2022		2022	2022	2022	2022	2022	2022
Corporate services	\$ 5,134,637	\$ 4,128,685	\$ 481,135	-	\$ -	\$ 9,744,457	\$ 4,504,673	\$ 375,600	\$ 4,880,273	\$ 1,947,664	\$ 4,864,185	\$ 64,553,719	\$ -	\$ -	\$ 64,553,719	\$ -
Engineering services	528,813	4,412,140	1,997,879	-	-	6,938,832	6,630,493	-	6,630,493	(1,689,540)	308,339	38,386,247	-	-	38,386,247	-
Environmental services	193,628	712	-	-	-	194,340	195,969	-	195,969	(1,629)	(1,629)	373,462	-	-	373,462	-
Welfare & social services	2,108,330	258,359	-	-	-	2,366,689	2,650,146	-	2,650,146	(283,457)	(283,457)	5,022,739	-	-	5,022,739	-
Community & cultural services	999,228	446,740	306,632	-	-	1,752,600	3,169,652	-	3,169,652	(1,723,684)	(1,417,053)	15,032,292	-	-	15,032,292	-
Housing	-	279,386	1,519,641	-	-	1,799,027	996,251	-	996,251	(716,865)	802,776	9,358,341	-	-	9,358,341	-
Public amenities & utilities	24,517	1,283,928	3,297,720	-	-	4,606,165	2,316,708	-	2,316,708	(1,008,263)	2,289,457	29,923,511	-	-	29,923,511	-
Enterprises	-	376,090	7,273	-	-	383,363	1,067,618	-	1,067,618	(691,527)	(684,255)	5,190,681	-	-	5,190,681	-
Total	8,989,153	11,186,040	7,610,280	-	-	27,785,472	21,531,509	375,600	21,907,110	(4,167,302)	5,878,362	167,840,992	-	-	167,840,992	-

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$

Note 3: Revenue

3(a) Utility charges

Utility charges are recognised as revenue at the beginning of the charging period to which they relate. Prepaid utility charges are recognised as a financial liability until the beginning of the charging period.

Water		198,662	196,887
Sewerage		485,426	466,994
Garbage charges		293,105	286,462
		977,193	950,343

3(b) Fees and charges

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example room hire. 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.

Accommodation fees		159,251	51,518
Airport landing fees		124,995	105,568
Aerodrome baggage handling fees		174,901	146,932
Aerodrome fuel handling fees		56,160	56,160
Other fees and charges		208,267	204,049
		723,574	564,227

3(c) Other recurrent income

Revenue from private works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

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

Private works		5,217,778	4,511,592
Recoverable costs		91,830	96,649
Art work sales		379,977	260,703
Agency commissions		95,107	86,911
Other income		114,042	99,827
		5,898,735	5,055,683

3(d) Grants, subsidies, contributions and donations

Grant income under AASB 15

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

Performance obligations vary in each agreement but include Home Care Packages. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note	2023	2022
	\$	\$

Note 3: Revenue (continued)

3(d) Grants, subsidies, contributions and donations (continued)

Grant income under AASB 1058

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

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 the council.

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

Physical assets contributed to council 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 values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

3(d)(i) Recurrent

General purpose grants (state and commonwealth governments)	6,991,565	5,134,637
State government subsidies and grants	2,558,261	1,462,662
Commonwealth government subsidies and grants	1,452,892	1,526,533
Contributions, donations and other grants	1,258,548	865,320
	<u>12,261,266</u>	<u>8,989,153</u>

3(d)(ii) Capital

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investments in new assets. It also includes non-cash contributions of assets.

State government capital grants	3,063,564	6,855,465
Commonwealth government capital grants	103,724	340,235
Other capital contributions and grants	1,292	414,580
	<u>3,168,579</u>	<u>7,610,280</u>

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

	2023		2022	
	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	10,558,317	3,655,098	7,589,517	8,287,887
Contributions and donations	273,929	942,502	160,498	561,530
	<u>10,832,246</u>	<u>4,597,599</u>	<u>7,750,015</u>	<u>8,849,417</u>



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 4: Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Staff wages and salaries		5,139,178	4,869,053
Councillors' remuneration		334,230	328,327
Annual, sick and long service leave entitlements		905,269	611,157
Termination benefits		102,742	-
Superannuation	18	648,525	596,319
		<u>7,129,944</u>	<u>6,404,855</u>
Other employee related expenses		256,215	276,008
		<u>7,386,160</u>	<u>6,680,864</u>
Less: capitalised employee expenses		(65,438)	(87,059)
		<u>7,320,722</u>	<u>6,593,805</u>

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

Total Council employees at the reporting date:

Elected members	5	5
Administrative staff	44	45
Depot and outdoors staff	29	37
Total full time equivalent employees	<u>79</u>	<u>87</u>

Note 5: Materials and services

Expenses are recorded on an accruals basis as Council receives the goods or services.

Administration expenses	1,474,113	1,138,405
Aged care	719,624	710,049
Arts centre	590,193	320,147
Audit of annual financial statements by the Auditor-General of Queensland*	81,000	82,000
Child care	168,064	217,103
Information technology and communication	448,828	526,760
Insurance	780,695	669,834
Legal	189,803	138,933
Other materials and services	2,443,237	1,832,143
Plant operations	414,529	359,137
Private works	3,391,838	2,803,329
Property, building and housing	1,519,496	1,046,657
Technical services	121,001	116,609
	<u>12,342,421</u>	<u>9,961,106</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$81,000 (2022: \$82,000)

Note 6: Capital income / expenses

Provision for landfill restoration

Discount rate/(change in estimate) adjustment to landfill restoration provision	15	(62,109)	(280,974)
		<u>(62,109)</u>	<u>(280,974)</u>

Gain / (loss) on the disposal of non-current assets

Proceeds from the sale of property, plant and equipment		46,654	-
Less: book value of property, plant and equipment disposed		(256,953)	(94,626)
		<u>(210,299)</u>	<u>(94,626)</u>

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 7: Cash and cash equivalents			
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end and deposits held at call with financial institutions.			
Cash at bank and on hand		22,247,335	16,673,044
Term deposits - 3 months or less		50,085	500,000
Balance per Statement of Cash Flows		<u>22,297,420</u>	<u>17,173,044</u>

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

Externally imposed expenditure restrictions at the reporting date:

Constrained works		3,265,636	1,267,891
Future recurrent expenditure		1,185,658	746,664
Total externally imposed restrictions on cash assets	23	<u>4,451,295</u>	<u>2,014,556</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

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		116,138	116,138
Security deposits		44,428	44,428
Mission account		641	641
		<u>161,207</u>	<u>161,207</u>

Note 8: Trade and other receivables

Receivables are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days from invoice date.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Service charge debtors		43,030	3,598
Lease receivables		38,500	205,013
Other debtors and accruals		503,749	728,206
GST receivable		50,439	95,967
Prepayments		33,472	33,750
		<u>669,191</u>	<u>1,066,534</u>
Less: Loss allowance		<u>(28,745)</u>	<u>(40,775)</u>
		<u>640,445</u>	<u>1,025,759</u>

Council's impairment of receivables is not material.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 9: Inventories			
Plant and equipment stores and miscellaneous saleable items are held for resale and distribution and are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost.			
Inventories for sale:			
Miscellaneous saleable items		6,225	6,957
Total inventories for sale		6,225	6,957
Inventories for consumption:			
Plant and equipment stores		391,850	729,619
Less: Provision for slow moving and obsolete materials		-	(10,000)
Total inventories for consumption		391,850	719,619
Total inventories		398,075	726,576

Note 10: Leases

10(a) Council as a lessee

Council has leases in place over land, buildings and equipment. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

10(a)(i) Short-term leases

Council has no existing lease contracts which are required to be recognised in accordance with AASB 16 Leases. The only contracts are leases for equipment used in the road works, however, these are renewed every year (12 month agreements).

10(a)(ii) Leases at significantly below market value - concessionary / peppercorn leases

The Council is responsible for land assigned to it under a Lease granted to the Council pursuant to the provisions of the Aboriginal Land Act 1991 over an area of about 750,000 hectares described as Lot 293 on Plan 276451. The rights and interests are reserved to the Crown by Deed of Grant No. 40066958 (Lot 42 on SP 239441) which took effect on 18 September 2013. Council holds the interest in the land in trust for the benefit of persons who for the time being reside on any part of the land. It is considered that the nature of this lease does not fall within the scope of AASB 16.

Council does not currently have any lease agreements which require recognition under AASB 16 with a right-of-use lease asset and corresponding liability.

10(b) Council as a lessor

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

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

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

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 10: Leases (continued)			
10(b) Council as a lessor (continued)			
10(b)(i) Finance leases			
Council has leased 288 dwellings (2022: 288) as lessor to the Queensland Government for a total lease term of 40 years. The total lease payment per dwelling in the current year ranged between \$2,986 and \$3,512 (2022: \$2,947 and \$3,313). These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (current replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are measured at the present value of the expected future lease payments receivable (fair value). Gains or loss on revaluation of finance lease assets are recognised as other recurrent income.			
Current other financial assets			
Finance leases on social housing receivable		1,190,723	970,310
		<u>1,190,723</u>	<u>970,310</u>
Non-current other financial assets			
Finance leases on social housing receivable		29,019,634	30,096,286
		<u>29,019,634</u>	<u>30,096,286</u>
A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:			
Gross minimum lease payments receivable:			
Not later than one year		1,190,723	970,310
Later than one year but not later than five years		4,526,348	3,881,240
Later than five years		27,615,163	24,581,951
		<u>33,332,234</u>	<u>29,433,501</u>
Add: Estimated contingent rent		20,149,733	21,106,269
Less: Present value adjustment		(23,271,610)	(19,473,173)
Fair value of lease payments		<u>30,210,357</u>	<u>31,066,596</u>
The fair value of lease payments are receivable as follows:			
Not later than one year		1,190,723	970,310
Later than one year but not later than five years		4,447,579	3,916,676
Later than five years		24,572,055	26,179,610
		<u>30,210,357</u>	<u>31,066,596</u>
Movements in finance leases were as follows:			
Opening balance		31,066,596	28,999,044
Add: Initial recognition of new leases		-	481,135
Less: Lease receipts		(994,483)	(943,594)
Plus: Gain/(Loss) on revaluation		138,244	2,530,011
Closing balance		<u>30,210,357</u>	<u>31,066,596</u>

The calculation of fair value has included an estimate of average annual CPI increases of 3.125% per annum (2022: 3.43%) and a discount rate of 3.085% per annum (2022: 3.055%).

10(b)(ii) Operating leases

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

Wuungkam Lodge, Kooth Pach Guesthouse and MacKenzie Two Camp was leased to an operator until 31 December 2022. Operating lease income was calculated as 10% of gross accommodation revenue.

The assets are included in the statement of financial position as property, plant and equipment as the assets are held to meet Council's service delivery objectives (refer note 11).



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

<u>Note</u>	<u>2023</u>	<u>2022</u>
	\$	\$
Note 10: Leases (continued)		
10(b) Council as a lessor (continued)		
10(b)(ii) Operating leases (continued)		
Rental income (excluding variable lease payments not dependent on an index or rate)	2,168,064	1,967,041
Rental income relating to variable lease payments not dependent on an index or rate	25,678	58,782
Amount of property, plant and equipment leased out by Council under operating leases		
Plant and equipment	248,331	257,668
Buildings and other structures	24,424,598	24,791,752
Total property, plant and equipment leased out by Council under operating leases	24,672,928	25,049,419
The minimum lease receipts arising from operating leases are as follows:		
Not later than one year	1,405,866	1,446,623
One to five years	2,278,249	2,797,571
Later than five years	627,337	698,016
	4,311,453	4,942,210

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 11: Property, plant and equipment

11(a) For the year ended 30 June 2023

Basis of measurement	Fair value category	Note	Office equipment	Plant and equipment	Buildings and other structures	Land	Road, footpath, drainage and bridge network	Aerodrome	Sewerage	Landfill	Water	Capital works in progress	TOTAL
Asset values													
Opening gross value as at 1 July 2022			448,290	4,658,619	94,779,577	551,200	40,556,989	5,190,566	16,188,597	-	10,525,383	3,878,434	176,777,655
Additions at cost			-	55,319	-	-	-	-	-	-	-	3,723,317	3,778,636
Disposals		6	(305,906)	(500,438)	(334,051)	-	-	(23,314)	(202,547)	-	(194,065)	-	(1,560,321)
Revaluation adjustment to asset revaluation surplus		16	-	4,937,897	33,072	2,920,103	373,663	1,715,991	1,061,894	-	1,115,691	-	11,096,417
Internal transfers			-	194,427	1,735,818	-	1,454,096	22,514	1,061,894	527,202	624,948	(5,620,898)	-
Closing gross value as at 30 June 2023			142,385	4,407,927	101,119,241	584,272	44,931,187	5,563,429	18,763,934	527,202	12,071,957	1,980,853	190,092,388
Accumulated depreciation													
Opening balance as at 1 July 2022			410,115	2,864,570	39,380,892	-	6,067,708	447,986	8,211,002	-	2,308,784	-	59,691,056
Depreciation expense			18,830	375,476	3,544,303	-	839,811	120,084	412,040	13,389	203,884	-	5,527,817
Disposals		6	(305,906)	(452,007)	(223,985)	-	-	(23,314)	(172,339)	-	(125,817)	-	(1,303,368)
Revaluation adjustment to asset revaluation surplus		16	-	2,222,520	2,222,520	-	493,622	39,222	906,188	-	265,205	-	3,926,757
Accumulated depreciation as at 30 June 2023			123,039	2,788,040	44,923,729	-	7,401,141	583,977	9,356,890	13,389	2,652,056	-	67,842,262
Book value as at 30 June 2023			19,345	1,619,887	56,195,512	584,272	37,530,046	4,979,452	9,407,044	513,813	9,419,901	1,980,853	122,250,126
Range of estimated useful life in years			4-10	2-25	5-80	Indefinite	25-indefinite	2-indefinite	7-100	10-80	10-80	-	-
Additions comprise													
Renewals			-	-	328,914	-	-	22,514	202,547	-	180,358	-	734,333
Other additions			-	249,746	1,406,904	-	1,454,096	-	859,347	527,202	444,590	(1,897,581)	3,044,303
Total additions			-	249,746	1,735,818	-	1,454,096	22,514	1,061,894	527,202	624,948	(1,897,581)	3,778,636

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 11: Property, plant and equipment

11(b) For the year ended 30 June 2022

Basis of measurement Fair value category	Note	Office equipment	Plant & equipment	Buildings and other structures	Land	Road, footpath, drainage and bridge network			Water	Capital works in progress	TOTAL			
						Level 2	Level 3	Level 3				Fair value	Fair value	Fair value
						Level 2 & 3	Level 3	Level 3				Level 3	Level 3	Level 3
Asset values		Cost	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Cost	\$			
Opening gross value as at 1 July 2021		448,290	4,108,605	84,160,166	520,000	37,451,901	4,942,455	15,330,110	9,967,219	4,218,715	161,147,462			
Additions at cost														
- Renewals		-	-	125,803	-	56,612	-	-	-	-	182,415			
-Other additions		-	323,765	3,843,183	-	692,890	-	-	-	2,208,996	7,068,835			
Disposals	6	-	-	(190,102)	-	(56,612)	-	-	-	-	(246,714)			
Revaluation adjustment to asset revaluation surplus	16	-	-	5,049,610	31,200	1,880,086	248,111	858,486	558,164	-	8,625,657			
Internal transfers		-	226,249	1,790,916	-	532,112	-	-	-	(2,549,276)	-			
Closing gross value as at 30 June 2022		448,290	4,658,619	94,779,577	551,200	40,556,989	5,190,566	16,188,597	10,525,383	3,878,434	176,777,655			
Accumulated depreciation														
Opening balance as at 1 July 2021		383,071	2,511,579	34,092,193	-	5,053,423	312,229	7,454,201	2,002,248	-	51,808,944			
Depreciation expense		27,044	352,990	3,206,086	-	737,517	114,343	321,369	184,100	-	4,943,449			
Disposals	6	-	-	(138,501)	-	(13,587)	-	-	-	-	(152,088)			
Revaluation adjustment to asset revaluation surplus	16	-	-	2,221,114	-	290,355	21,414	435,432	122,435	-	3,090,751			
Accumulated depreciation as at 30 June 2022		410,115	2,864,570	39,380,892	-	6,067,708	447,986	8,211,002	2,308,784	-	59,691,056			
Book value as at 30 June 2022		38,175	1,794,049	55,398,685	551,200	34,489,281	4,742,580	7,977,595	8,216,600	3,878,434	117,086,599			
Residual value		-	116,841	-	-	-	-	-	-	-	-			
Range of estimated useful life in years		4-10	2-25	5-80	Indefinite	25-indefinite	2-indefinite	7-100	10-80	-	-			





AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 11: Property, plant and equipment (continued)

11(c) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.

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.

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a lease over the asset. Aurukun Shire Council currently does not have any such land holdings.

Deed of Grant in Trust Land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 34I of the Land Act 1994. It comprises an area of approximately 286.1425 hectares described in Title References 40066957 and 4066958.

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

11(d) Measurement

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

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against profit.

11(e) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land and work in progress are not depreciated.

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

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

Key judgements and estimates:

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



AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2023

Note 11: Property, plant and equipment (continued)

11(f) Impairment

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

11(g) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

11(g)(i) Valuation processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 3 years, council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes a desktop valuation for land and improvements, buildings and infrastructure asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income.

Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

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

Fair values are classified into three levels as follows:

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

Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

There were no transfers between levels during the year.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 11: Property, plant and equipment

11(g) Valuation (continued)

11(g)(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Indexation applied at 30 June 2023	Valuer engaged	Key assumptions and estimates (related data sources)
Land (level 2)	Market value	30/06/2021	6.00%	AssetVal	The values have been determined based on sales of land in the locality, and take into consideration zoning, size, shape, location topography and exposure characteristics for each lot; as well as overall market conditions as at the date of valuation.
Buildings and other structures (level 2)	Market value	30/06/2021	5.20%	AssetVal	Sales price per square metre of comparable properties, adjusted for differences in key attributes such as condition.
Buildings and other structures (level 3) 2023: \$55,370,769 2022: \$54,593,297	Current replacement cost	30/06/2021	5.20%	AssetVal	Current gross replacement cost Unit rates for construction as at the comprehensive valuation date (recent construction data, Rawlinson's cost data and cost indices for different regions in Queensland, taking into account site specifics and consideration on size, material, type and structure). Accumulated depreciation The valuer assessed the remaining useful life and hence accumulated depreciation by analysing factors that contribute to the three forms of obsolescence: physical, functional and economic obsolescence.
Road, footpath, drainage and bridge network (level 3)	Current replacement cost	30/06/2021	7.20%	AssetVal	Current gross replacement cost The unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinson's Construction Handbook.
Aerodrome (level 3)			7.20%		Accumulated depreciation
Sewerage (level 3)			10.60%		The valuer assessed the remaining useful life and hence accumulated depreciation by analysing factors that contribute to the three forms of obsolescence: physical, functional and economic obsolescence.
Water (level 3)			10.60%		



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

<u>Note</u>	<u>2023</u>	<u>2022</u>
	\$	\$
Note 12: 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.		
12(a) Contract assets	<u><u>1,297,340</u></u>	<u><u>762,418</u></u>
12(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	3,265,636	1,267,891
Non-capital performance obligations not yet satisfied	137,900	67,900
	<u><u>3,403,536</u></u>	<u><u>1,335,791</u></u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	1,267,891	1,834,338
Non-capital performance obligations (including deposits received in advance)	67,900	-
	<u><u>1,335,791</u></u>	<u><u>1,834,338</u></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 three years.

12(c) Significant changes in contract balances

Performance obligations of forward remote capital program have increased contract liabilities. Indigenous Councils critical infrastructure program funding arrangement projects have been completed creating contract assets.

Note 13: Trade and other payables

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

A liability for annual leave is recognised. The liability is calculated using the present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.

As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Current

Creditors and accruals	1,325,658	1,795,676
Annual leave payable	311,470	289,863
Sick leave payable	58,172	-
	<u><u>1,695,299</u></u>	<u><u>2,085,538</u></u>

Note 14: Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, borrowing costs are expensed as they accrue. No borrowing costs have been capitalised during the current or comparative reporting period. Expected final repayment date is 15 June 2035.

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

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 14: Borrowings (continued)			
Current			
Loans - Queensland Treasury Corporation		34,601	33,316
Non-current			
Loans - Queensland Treasury Corporation		477,180	510,934
		<u>511,781</u>	<u>544,250</u>
Loans - Queensland Treasury Corporation			
Opening balance at beginning of financial year		544,250	575,433
Principal repayments		(32,470)	(31,182)
Book value at end of financial year		<u>511,781</u>	<u>544,250</u>

The QTC loan market value at the reporting date was \$493,117 (2022: \$537,298). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

The following table represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period.

Loans - QTC	0 to 1 year	1 - 5 Years	Over 5 years	Total
	\$	\$	\$	\$
30 June 2023	54,018	216,073	378,128	648,220
30 June 2022	54,018	216,073	432,146	702,238

Note 15: Provisions

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Landfill restoration

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

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

The total projected cost of \$1,194,145 is expected to be incurred between 2030 and 2060. The figure excludes rehabilitating landfill cells on existing sites that are yet to be constructed or used.



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

<u>Note</u>	<u>2023</u>	<u>2022</u>
	\$	\$
Note 15: Provisions (continued)		
Current		
Long service leave	140,964	64,444
	<u>140,964</u>	<u>64,444</u>
Non-current		
Landfill restoration	1,194,146	1,132,037
Long service leave	121,069	94,277
	<u>1,315,214</u>	<u>1,226,314</u>
Landfill restoration		
Balance at beginning of financial year	1,132,037	851,063
(Gain) / loss due to change in available information	-	280,974
Increase (decrease) due to unwinding of discount	62,109	-
Balance at end of financial year	<u>1,194,145</u>	<u>1,132,037</u>

Note 16: Asset revaluation surplus

The closing balance of the asset revaluation reserve is comprised of the following asset categories:

Land	109,272	76,200
Buildings and other structures	90,784,879	88,069,501
Road, footpath, drainage and bridge network	27,877,983	25,451,502
Aerodrome	4,400,054	4,065,614
Sewerage	4,484,645	3,674,842
Water	5,625,437	4,774,952
	<u>133,282,271</u>	<u>126,112,611</u>

Note 17: Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government workers 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 \$310,409.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

<u>Note</u>	<u>2023</u>	<u>2022</u>
	\$	\$

Note 18: 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 contribution rate obligations, but has not been recognised as an asset or liability of the council.

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

The last completed actuarial assessment of the scheme 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. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% 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.

Total superannuation contributions paid by Council for employees	648,525	596,319
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Note 19: Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

Net result		272,656	5,878,362
Non-cash operating items:			
Depreciation and amortisation		5,527,817	4,943,449
		<u>5,527,817</u>	<u>4,943,449</u>
Investing and development activities (non-cash):			
Net (profit) loss on disposal of non-current assets	6	210,299	94,626
(Gain) loss on revaluation of finance leases	10	(138,244)	(2,530,011)
Capital grants and contributions	3(d)	(3,168,579)	(7,610,280)
Finance costs		100,794	33,150
		<u>(2,995,731)</u>	<u>(10,012,514)</u>



AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Note 19: Reconciliation of net result for the year to net cash inflow (outflow) from operating activities (continued)			
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		385,314	121,392
(Increase)/decrease in inventories		328,501	(92,452)
(Increase)/decrease in contract assets		(39,888)	-
Increase/(decrease) in payables		(206,760)	(417,151)
Increase/(decrease) in contract liabilities		70,000	67,900
Increase/(decrease) in provisions		165,420	194,541
		<u>702,587</u>	<u>(125,770)</u>
Net cash inflow/(outflow) from operating activities		<u>3,507,327</u>	<u>683,527</u>

Note 20: Reconciliation of liabilities arising from finance activities

Loans			
Balance as at 1 July		544,250	575,433
Cash flows		(32,470)	(31,182)
Balance as at 30 June		<u>511,780</u>	<u>544,250</u>

Note 21: Events after the reporting date

There were no material adjusting events after the balance date.

Note 22: Transactions with related parties

22(a) Related entities

Aurukun Shire Council has no associates or joint ventures.

22(b) Transactions with key management personnel (KMP)

KMP include the Mayor, councillors, council's Chief Executive Officer and the Directors of Corporate, Technical and Community Services and officers acting in these positions.

The compensation paid to KMP comprises:

Short-term employee benefits	1,190,427	1,090,141
Post-employment benefits	115,258	105,552
Long-term benefits	26,830	(1,622)
Termination benefits	33,077	13,454
Total	<u>1,365,592</u>	<u>1,207,525</u>

Detailed remuneration disclosures are provided in the annual report.

22(c) Transactions with other related parties

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

Aurukun is one of the larger communities in the cape. Most residents are traditional owners of the shire and surrounding lands. There are five spiritual clan groups: Apalech, Winchanam, Wanam, Chara and Puutch. As such it would be typical for KMPs to have several close family members.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$

Note 22: Transactions with related parties (continued)

22(c) Transactions with other related parties (continued)

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

Details of transaction

Fees and charges charged to close family members of key management personnel	22(c)(i)	602	4,815
Employee expenses for close family members of key management personnel	22(c)(ii)	280,751	131,185
Purchase of materials and services from close family members of key management personnel	22(c)(iii)	32,474	115,653

22(c)(i) The fees and charges charged to close family members of key management personnel were on an arm's length basis in accordance with the schedule of fees and charges adopted by council.

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

The council employed 151 staff of which 5 (2022: 4) are close family members of key management personnel.

22(c)(iii) The material and services purchased from close family members of key management personnel related to artwork. All purchases were at arm's length and were in the normal course of council operations.

22(d) Outstanding balances

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

Receivables

Current	-	535
Past due 31-60 days	-	-
Past due 61-90 days	-	-
More than 90 days overdue	602	-
	<u>602</u>	<u>535</u>

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.

22(e) Loans and guarantees to/from related parties

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

22(f) Commitments to/from other related parties

Council has made no commitments to or received commitments from other related parties.

22(g) 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 Aurukun Council. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties. Some examples include dog registration and borrowing books from the council library.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2023

Note 23: Tied grants by project

The following note is prepared on a cash basis.

Source of funds and/or projects	Balance 1/07/2022	Revenue	Expense	Balance 30/06/2023
	\$	\$	\$	\$
General purpose grants				
Grants for the whole of Council:				
Financial assistance grant	-	4,804,966	4,804,966	-
State government financial aid	-	1,438,899	1,438,899	-
Revenue replacement grant	-	667,700	667,700	-
Indigenous economic development	-	80,000	80,000	-
	-	6,991,565	6,991,565	-
Specific purpose grants				
First start program	-	120,000	-	120,000
Indigenous visual arts industry support	172,758	190,000	237,269	125,489
Indigenous regional arts development fund	39,061	-	8,000	31,061
Backing indigenous arts (Arts Qld)	144,154	72,000	172,864	43,290
Indigenous languages and arts program	25,442	-	15,165	10,277
Splash park	(266,250)	621,250	186,597	168,403
Deadly active sport and recreation program	-	123,500	89,410	34,090
Local roads and community infrastructure phase 1	(5,375)	5,375	-	-
Upgrades at Wo'uw Ko'alam Community Centre	(43,636)	43,636	-	-
Local thriving communities	50,000	-	9,882	40,118
Christmas community celebration hampers	-	127,500	127,500	-
Christmas community celebrations	-	4,545	4,545	-
Indigenous knowledge centre	8,559	12,164	16,599	4,124
State library of Queensland strategic priorities	19,156	-	19,156	-
Deadly digital communities	10,026	-	10,026	-
Tech savvy seniors Queensland	183	-	183	-
Indigenous languages and arts program (IKC)	17,900	-	1,325	16,575
Indigenous knowledge centre upgrade	-	17,364	16,470	894
Koolkan Woyan Min child and family hub program	15,152	138,395	153,547	-
Aurukun playgroup and early childhood learning	-	103,569	103,569	-
Community child care foundation	-	525,231	525,231	-
Indigenous languages	10,000	-	10,000	-
Community transport	-	36,776	36,776	-
Commonwealth home support program	-	438,964	438,964	-
Indigenous employment initiative	-	149,865	122,268	27,597
Queensland community support scheme	-	85,616	85,616	-
Improved payment administration transitional support	65,000	-	65,000	-
Community transport COVID	-	7,000	7,000	-
Community safety plan round 1	1,878	-	1,878	-
Community safety plan round 2	50,000	25,000	29,645	45,355
Community safety plan round 3	35,000	-	7,580	27,420
DSDSATSIP CCTV 2021-23	(57,443)	220,000	84,684	77,873
ATSI public health	33,091	187,716	187,716	33,091
Forward remote capital program	-	1,958,356	29,949	1,928,407
Keeping Queensland clean road signage	-	4,200	4,200	-
Disaster recovery funding arrangements 2019-20	(103,935)	42,279	(27,392)	(34,263)
Disaster recovery funding arrangements 2020-21	336,001	734,548	1,193,827	(123,277)
Disaster recovery funding arrangements 2021-22	-	1,101,321	314,835	786,486
Local roads and community infrastructure phase 2	(4,295)	-	16,681	(20,976)
Local roads and community infrastructure phase 3	80,624	-	80,123	501
Old cemetery refurbishment	-	100,000	20,101	79,899
Works for Queensland round 3 and COVID 2020-21	13,995	-	13,995	-

Note 23: Tied grants by project (continued)

Works for Queensland round 4	399,363	948,000	836,950	510,413
Local government illegal dumping	-	150,000	26,376	123,624
TIDS 2021-22	(201,703)	201,703	-	-
Install solar system at community centre	-	68,000	68,000	-
Qlds fishing infrastructure grant	33,840	-	6,400	27,440
Remote airstrip upgrade round 8	(99,914)	99,914	-	-
Remote airstrip upgrade round 9	-	211,966	23,100	188,866
Solid waste facility refurbishment	(417,164)	-	-	(417,164)
Waste water infrastructure improvements	217,414	-	690,419	(473,004)
Water infrastructure improvements	230,036	-	573,006	(342,970)
Get ready Queensland	5,922	3,909	10,459	(628)
	814,840	8,879,663	6,655,492	3,039,011
Add back negative (i.e. overspent) grants	1,199,715			1,412,284
Unspent grant revenue	2,014,556	15,871,228	13,647,057	4,451,295

Overspent grants balances occur where at 30 June more grant funds have been spent than received and the overspent balance is expected to be received in future periods.




AURUKUN SHIRE COUNCIL
Financial Statements
For the year ended 30 June 2023

Management Certificate
For the year ended 30 June 2023

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 31, 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.


.....
KERI TAMWOY
Mayor

Date: 24 October 2023


.....
GRAHAM KING
Acting Chief Executive Officer

Date: 24 October 2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Aurukun Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Aurukun Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, 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 Acting Chief Executive Officer.

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* (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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Aurukun Shire Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 financial report, 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 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.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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.



Sri Narasimhan
as delegate of the Auditor-General

26 October 2023

Queensland Audit Office
Brisbane



AURUKUN SHIRE COUNCIL

FINANCIAL SUSTAINABILITY STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023



AURUKUN SHIRE COUNCIL
Financial Statements
For the year ended 30 June 2023

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AURUKUN SHIRE COUNCIL
Current-year Financial Sustainability Statement
For the year ended 30 June 2023

Measures of Financial Sustainability	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2023 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-12%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	13%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-83%	not greater than 60%

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.




AURUKUN SHIRE COUNCIL
Current-year Financial Sustainability
For the year ended 30 June 2023

AURUKUN SHIRE COUNCIL
Certificate of Accuracy for the current year financial sustainability statement
For the year ended 30 June 2023

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.


.....
KERI TAMWOY
Mayor

Date: 24 October 2023


.....
GRAHAM KING
Acting Chief Executive Officer

Date: 24 October 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Aurukun Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Aurukun Shire Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Acting 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 Aurukun Shire Council for the year ended 30 June 2023 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* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Aurukun Shire Council's annual report for the year ended 30 June 2023 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 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 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.



● Queensland
● ● Audit Office

Better public services

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Sri Narasimhan
as delegate of the Auditor-General

26 October 2023

Queensland Audit Office
Brisbane

AURUKUN SHIRE COUNCIL Long-Term Financial Sustainability Statement (Unaudited) Prepared as at 30 June 2023

Measures of Financial Sustainability	Measure	Target	Projected for the years ended												
			Actuals at 30 June 2023	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		
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 15%	-12%	-23%	-25%	-25%	-25%	-24%	-24%	-24%	-25%	-24%	-25%	-25%	-25%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	13%	67%	82%	79%	78%	77%	74%	73%	70%	73%	67%	65%	65%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-83%	-79%	-77%	-75%	-74%	-72%	-70%	-69%	-67%	-69%	-66%	-65%	-65%

Aurukun Shire Council's Financial Management Strategy

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



AURUKUN SHIRE COUNCIL
Long-term Financial Sustainability
For the year ended 30 June 2023

AURUKUN SHIRE COUNCIL
Certificate of Accuracy for the long-term financial sustainability statement
as at 30 June 2023

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

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

.....
KERI TAMWOY
Mayor

Date: 24 October 2023

.....
GRAHAM KING
Acting Chief Executive Officer

Date: 24 October 2023

ANNUAL REPORT FEEDBACK

Aurukun Shire Council aims to make this Annual Report transparent and easy to read. Council welcomes your feedback and suggestions for improvement. If you have any comments you wish to share, please direct them to the Chief Executive Officer by phoning 07 4060 6800 or emailing ceo@aurukun.qld.gov.au

Acknowledgment of Photographs

Special acknowledgment for contributions from Aurukun Shire Council employees, community agencies and residents.

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*Photography by (front cover):
Brendalyn Peemuggina - Fishing*