



# ANNUAL REPORT 2023-2024





## ACKNOWLEDGMENT

Ngan inan ngank min a aak in punchan  
ana pam wanch Wik, Wik Waya a  
Kugu a aak a ngak waken, ana work,  
ana iinyan a.

We are proud to acknowledge the  
Traditional Custodians of the land and  
waters we are working on; the Wik,  
Wik Waya, and Kugu People.

## INTRODUCTION

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



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# AURUKUN PROFILE



Photography by: Meg Whiticker - Glistening Paper Bark

## Location

The community of Aurukun is located on the north-west coast of the Cape York Peninsula, 178km (2hrs 30mins) by road south of the mining town of Weipa and 811km (11hrs) from Cairns. Nearly the entire population (99.6%) lives within the township.

The shire has an area of 7500 sq. km. and is bounded by the Holroyd River and Pormpuraaw Deed of Grant in Trust lands to the south, Cook shire and Archer Bend National Park to the east, the Gulf of Carpentaria to the west and Cook shire to the north. It has about 107 km of Gulf of Carpentaria coastline.



## 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.



Early Aurukun Mission



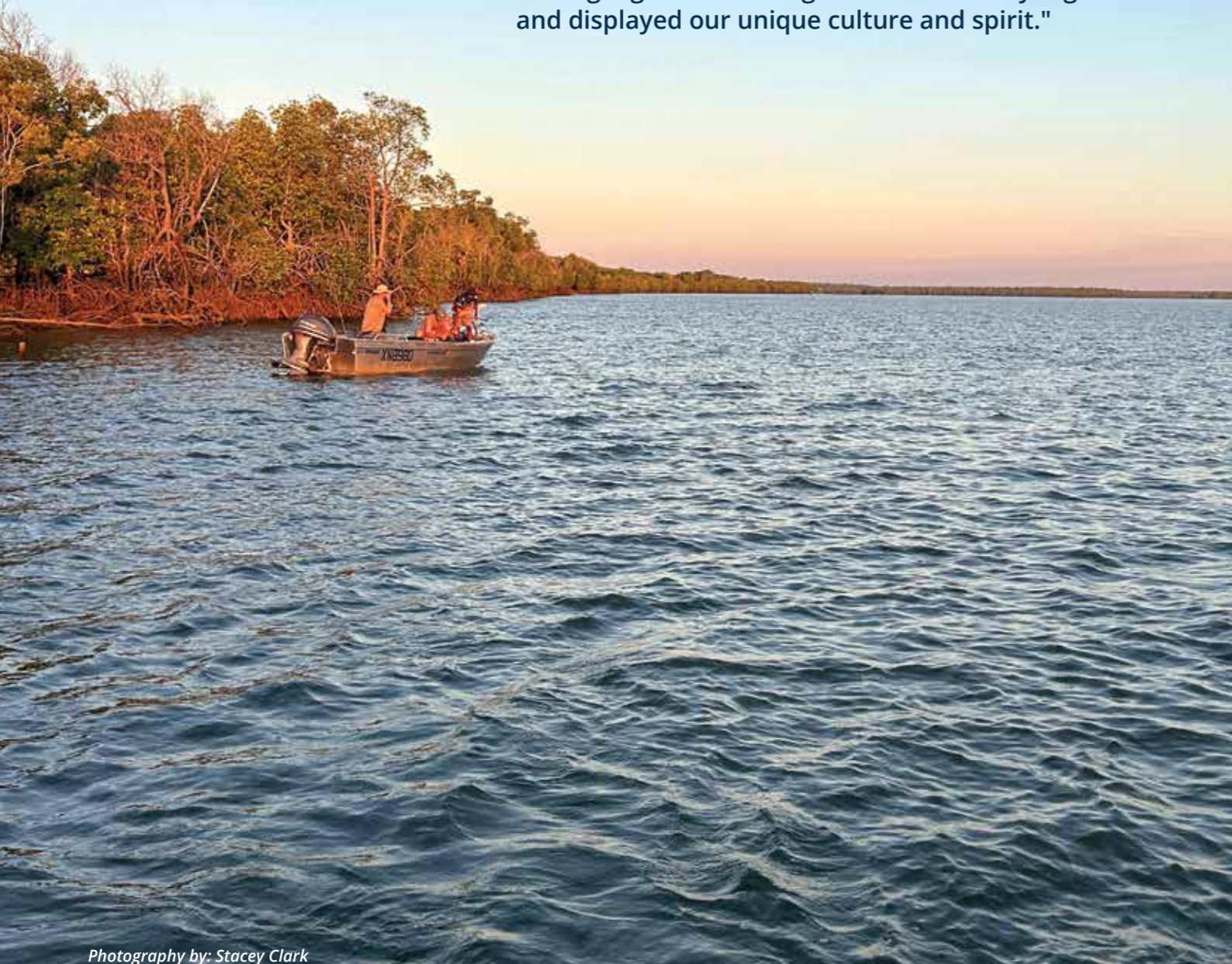
Aurukun Land Transfer Day



# MESSAGE FROM THE MAYOR AND COUNCILLORS

"Reflecting on 2024, we are filled with pride and gratitude for our community's remarkable achievements. Together, we have made significant strides in health promotion, community safety, roads and infrastructure, sports and recreation, and social services, enhancing the quality of life in Aurukun.

As we reflect over the past 12 months, its clear that Aurukun has had a vibrant and eventful year. Join us in celebrating the incredible achievements of our community members and groups who have worked tirelessly to make Aurukun a better place. Some of our highlights that brought our community together and displayed our unique culture and spirit."



Photography by: Stacey Clark



## Community Awards

The community awards presented by Deputy Mayor Craig Koomeeta recognised the outstanding achievements and contributions of our residents. The award ceremony celebrated individuals and groups who have made a significant impact in community.



## Celebrating Aurukun Artists

We are proud to celebrate local artists including Telstra Art Award Winner Keith Wikmunea, who displayed their art at the Aak Ngench Thayan (Strong Country) Installation at the Melbourne Art Fair and D'Lan Contemporary gallery.

## Council Elections

In March 2024, we bid farewell to our previous Mayor and Councillors, celebrating their contributions to our community over their 4-year term. We thank them for all their hard work making Aurukun a great place to live.





### Anzac Day

Anzac Day commemorations were a solemn and respectful tribute to those who served and sacrificed. The ceremony included a dawn service, a march through town, and a wreath-laying ceremony with Deputy Mayor Craig Koomeeta reading the Ode, Cr Jaydon Marrott doing the Welcome to Country and Cr Eloise Yunkaporta talking about the Aurukun men who served. It was a poignant reminder of the bravery and sacrifice of our servicemen and women.



### Wik Women's Week

Wik Women's Week highlighted the contributions and achievements of the women in our community with a community march, group activities and a family day – all aimed at empowering and celebrating the women of Aurukun

### Ngangk Min Festival

The Ngangk Min Festival was an opportunity for the community to come together for a meal and enjoy a relaxing day at the Landing.



### Aak Ngampram Day

The Aurukun Community came together to celebrate Aak Ngampram Day, recognising the historic Wik Decision. Cr Eloise Yunkaporta spoke passionately about this significant part of our history. The event featured displays from the Wik and Kugu Arts Centre, historical documentaries from the IKC, and stalls from Ergon Energy, Rio Tinto, Cape York Employment, and Queensland Health.



### NAIDOC Week

NAIDOC Week was a time to honour the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples. The community gathered at the landing to dance, participate in cultural activities, and celebrate the strong culture of the Wik, Wik Way and Kugu people. The week was a powerful reminder of the importance of preserving and celebrating our cultural heritage.

### Aurukun Day

The Community gathered at the Landing to celebrate Aurukun Day. The event was a celebration of our rich culture and heritage, featuring traditional performances, local crafts, and community activities.



Thank you for your unwavering support and dedication. Together, we will continue to build a brighter future for Aurukun.

Regards, Mayor Barbara Bandicootcha, Deputy Mayor Craig Koomeeta and Councillors Jayden Marrott, Eloise Yunkaporta and Leona Yunkaporta.



# OUR COUNCILLORS PORTFOLIO AND COMMITTEE REPRESENTATION



## MAYOR CR BARBARA BANDICOOTCHA

- **Elected:** April 2024
- **Portfolio:** The Mayor is a representative of all Portfolio Areas
- **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)
  - Mayors Employment Committee

## DEPUTY MAYOR CR CRAIG KOOMEETA

- **Elected:** 2000 to 2003  
**Elected:** 2020 to current
- **Portfolio:** Health, Transport and Infrastructure, Environment, Arts, Community Service, Governance and Finance.
- **Council Representative:**
  - Local Disaster Management Group (LDMG)
  - Torres Cape Indigenous Council Alliance (TCICA) Inc

## CR ELOISE YUNKAPORTA

- **Elected:** April 2024
- **Council Representative:** Community Safety, Environment, Training and Employment

## CR LEONA YUNKAPORTA

- **Elected:** April 2024
- **Portfolio:** Business Development, Social Housing, Education

## CR JAYDEN MARROTT

- **Elected:** October 31 2020 to current
- **Portfolio:** Sport and Recreation, Transport and Infrastructure, Governance and Finance, Training and Employment
- **Council Representative:** Torres Cape Indigenous Council Alliance (TCICA) Inc

# CORPORATE VISION

Our Community Vision and Council Mission

## OUR VISION

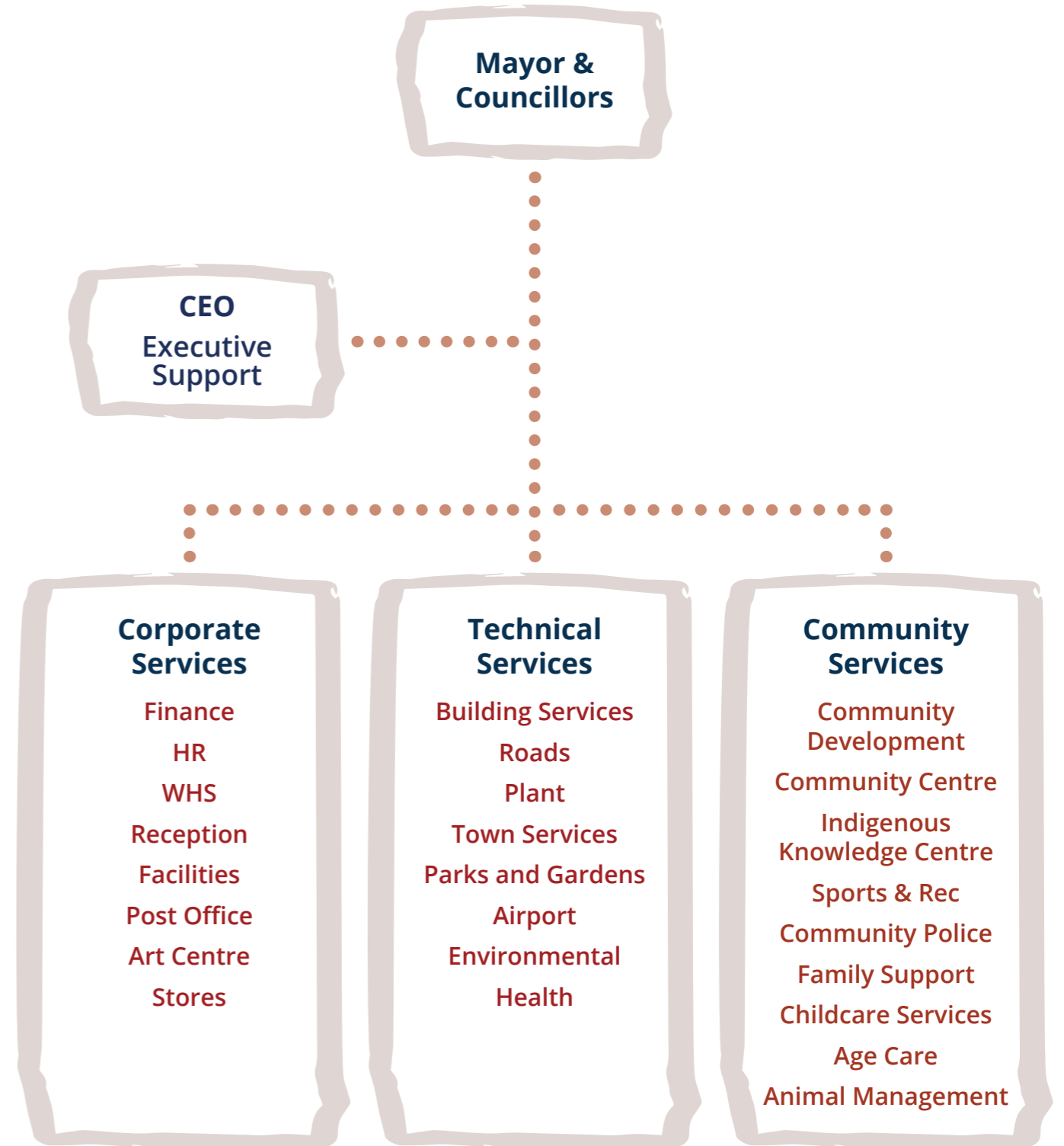
Our vision for our community is based on our core community values. Our vision focuses on our community, our future leaders and the importance of respect in our community.

## OUR MISSION

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



# ORGANISATIONAL CHART



Photography by: Stacey Clark - Possum





## 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.

Photography by: Meg Whiticker - Flower Girl

### 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.

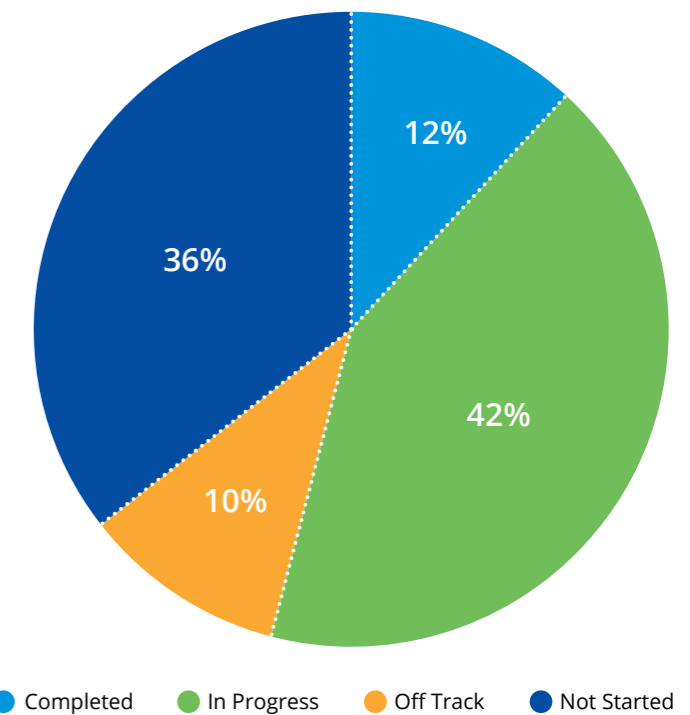
This assessment aims to evaluate the practicality and viability of these plans in light of resource constraints. The assessment reveals that Aurukun's plans exhibit a reasonable level of clarity in defining its overall direction and the specific actions required.

The allocation of resources, including financial, human, and technological, is a critical factor in planning 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 exhibited 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.



### Theme Outcome Summary

Theme Outcome	Completed	In Progress	Off track	Not Started
Economic Future	1	16	7	13
Our Community	2	15	1	18
Our Environment	7	13	1	9
Our Governance	6	12	4	8
<b>Total</b>	<b>16</b>	<b>56</b>	<b>13</b>	<b>48</b>

# ECONOMIC FUTURE

Photography by: Bridgette Yunkaporta



## Key Economic Goal 1 – Maximising Opportunities from Mining

E1.1	<b>Establish a good working relationship with companies undertaking mining in our region</b> <ul style="list-style-type: none"> <li>Form a management Committee with NAKAC, Council and Rio Tinto</li> <li>Regular Meetings with Mining companies</li> <li>Negotiate financial package from mining companies to support development</li> </ul>	Not Started In Progress Not Started
E1.2	<b>Establish a light industrial estate at Ngaay Road Aurukun</b> <ul style="list-style-type: none"> <li>Ensure light industrial estate is contained in planning scheme to ensure that there is no conflict with existing residential areas</li> <li>Plan through development of a concept plan for light industrial estate</li> <li>Continue negotiations with lease of one or two allotments to Sea Swift and CHC</li> <li>Suggest to contractors that there are available allotments in the industrial estate</li> </ul>	In Progress In Progress Off Track Off Track
E1.4	<b>Upgrade of Myall Creek Bridge and all-weather access to Weipa</b>	Not Started

## Key Economic Goal 2 – Employment and Training

E2.1	<b>Apprenticeship and Traineeships schemes are operating in town</b> <ul style="list-style-type: none"> <li>Draft policy and procedures to guide delivery of Council and contractor apprenticeship and traineeship programs, embedding Wik Kath Min Community Values</li> <li>Resource Council's program through grant applications</li> <li>Through partnership with local and boarding implement the program schools Establish mentor relationships between Council representatives and apprentices/trainees to support successful completion and transition to ongoing employment</li> <li>Engage students in casual employment on school holidays, school-based traineeships and school leavers in full-time traineeships and apprenticeships</li> <li>Through tender conditions, incentivise lead contractors and their sub-contractors' engagement of local apprentices and trainees</li> </ul>	In Progress Off Track Off Track In Progress Off Track
E2.2	<b>A co-ordinated approach is taken to training programs</b> <ul style="list-style-type: none"> <li>Review Training and Development policy and draft procedures to guide delivery of Council's program embedding Wik Kath Min Community Values</li> <li>Resource Council's training program through grant applications Update training program to prioritise mandatory training required for Council positions</li> </ul>	Not Started Not Started

## Key Economic Goal 3 – Locally Owned Businesses

E3.1	<b>More local residents own and operate their own local businesses</b> <ul style="list-style-type: none"> <li>Seek support from mining company to embed in procurement policy direct a minimum spend toward local, First Nations suppliers and via tender process, require the same of contractors</li> </ul>	Not Started
E3.2	<b>Support programs for local residents as they start and operate their local business</b> <ul style="list-style-type: none"> <li>Work with IBA and Many Rivers to identify potential businesses opportunities including revegetation, landscaping, plant and machinery, laundry, catering etc.</li> </ul>	In Progress

## Key Economic Goal 4 – Council Business Growth

E4.1	<b>Grow revenue from accommodation services</b> <ul style="list-style-type: none"> <li>Comprehensive reviews of licences and leases pre-renewal to maximise revenue</li> <li>Wu'ungkham Lodge Tender</li> </ul>	In Progress Off Track
E4.2	<b>Aged Care and Disability Community Centre</b>	In Progress
E4.3	<b>Childcare and Family Hub Community Centre</b>	In Progress
E4.4	<b>Indigenous Knowledge Centre</b>	In Progress
E4.5	<b>Arts Centre Growth</b>	In Progress
E4.6	<b>Redevelopment of the Airport Contractor's Camp</b>	In Progress
E4.7	<b>Extension of commercial offices and shops</b>	In Progress

## Key Economic Goal 5 – Diversified Economy

E5.1	<b>Mining operations are established in the region</b> <ul style="list-style-type: none"> <li>Lobby to ensure that mining is established in the region in the future</li> <li>Identify to the government at every opportunity that Council supports mining</li> <li>All social impacts to be recognised and where necessary negotiations to be undertaken with ASC and mining companies</li> </ul>	In Progress Completed In Progress
E5.2	<b>Aurukun continues to be recognised as a source of world class art</b> <ul style="list-style-type: none"> <li>Promote Aurukun arts as world-class art</li> <li>Business plan to be reviewed by management team</li> </ul>	In Progress Off Track
E5.3	<b>Tourism visitation is increasing</b> <ul style="list-style-type: none"> <li>Update Council website with photos of fishing and culture</li> <li>Promote Aurukun to tour companies as a place to visit to purchase art and experience unique fishing opportunities</li> <li>Continue the Aurukun Tourism Action Group (ATAG) comprising Council, NAKAC to meet at least biannually to establish viable tourism opportunities</li> <li>Liaise with Cape York Tourism bodies including TTNQ, TCICA and NSNF</li> </ul>	Not Started Not Started Not Started Not Started
E5.4	<b>Private Sector Investment</b> <ul style="list-style-type: none"> <li>Identify and promote opportunities for private entrepreneurial investment</li> </ul>	Not Started
E5.5	<b>Cultural Heritage Centre</b> <ul style="list-style-type: none"> <li>To advocate for funding for a Cultural Heritage Centre</li> </ul>	Not Started
E5.6	<b>Upgrade to Telecommunications (internet speeds and reliability)</b> <ul style="list-style-type: none"> <li>Advocate for Upgrade to Telecommunications (internet speeds and reliability)</li> </ul>	Not Started



# OUR COMMUNITY

Photography by: Justine Carmady - May Kooth of the Paper Bark Swamp



## Key Community Goal 1 – Better Community Facilities

<p><b>C1.1</b></p>	<p><b>More housing for the community</b></p> <ul style="list-style-type: none"> <li>• Work with state government to plan additional social housing</li> <li>• Council to undertake social housing provision with State Government funding and determine best option for how houses shall be delivered</li> <li>• Lobby to ensure that the housing designs are suitable to local residents</li> <li>• Council to undertake maintenance work on houses to develop local skills</li> </ul>	<p>In Progress In Progress In Progress In Progress</p>
<p><b>C1.2</b></p>	<p><b>Better sport and recreation facilities</b></p> <ul style="list-style-type: none"> <li>• Review the Sport and recreation master plan for the sporting complex and widen the brief to the whole town area</li> <li>• Continuation of Community events, such as Aurukun Day</li> <li>• Engagement activity with community members for their views on what facilities should be provided</li> </ul>	<p>Not Started Completed In Progress</p>

## Key Community Goal 2 – Better community services

<p><b>C2.1</b></p>	<p><b>Apprenticeship and Traineeships schemes are operating in town</b></p> <ul style="list-style-type: none"> <li>• Support the existing strategy</li> <li>• Support lobbying for funding from government agencies or alternatively, request current government agencies in Aurukun to undertake implementation</li> </ul>	<p>Not Started Not Started</p>
<p><b>C2.2</b></p>	<p><b>The following table represents the Councillors that finished their term of office on 10 April 2024</b></p> <p><b>Focus our young people on getting a better education</b></p> <ul style="list-style-type: none"> <li>• Meet with school principal on a quarterly basis to pursue the development objective</li> <li>• Identify potential community leaders based on their performance at schools</li> <li>• Identify potential mentors within current traditional owners and link those mentors and potential community leaders</li> <li>• Continue with Council's initiative whereby Director Community Services sits on School P&amp;C</li> <li>• Promote work employment placement and School Leavers Employment Program</li> </ul>	<p>Not Started Not Started Not Started In Progress</p>
<p><b>C2.3</b></p>	<p><b>Our culture continues to be strong in our community</b></p> <ul style="list-style-type: none"> <li>• Support continuation of the process of the school visits by traditional owners to teach local culture as part of the school curriculum</li> <li>• Continue to support visits by the School/IKC to the Wik &amp; Kugu Arts Centre to learn traditional art techniques</li> </ul>	<p>Not Started In Progress</p>

<p><b>C2.4</b></p>	<p><b>Future expansion of township</b></p> <ul style="list-style-type: none"> <li>• Investigate and negotiate with NAK the future expansion of the township</li> </ul>	<p>In Progress</p>
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## Key Community Goal 3 – A Healthy and Safe Community

<p><b>C3.1</b></p>	<p><b>Improve education about health within our community</b></p> <ul style="list-style-type: none"> <li>• Work with the local supermarket and other food outlets to encourage healthy choices for nutrition</li> </ul>	<p>In Progress</p>
<p><b>C3.2</b></p>	<p><b>Maintain CCTV</b></p> <ul style="list-style-type: none"> <li>• Discuss this issue at regular liaison meetings with WCCCA, NAKAC and APN</li> </ul>	<p>In Progress</p>
<p><b>C3.3</b></p>	<p><b>Environmental Health</b></p> <ul style="list-style-type: none"> <li>• Advocate and lobby the State government to fund existing CPOs and encourage further funding</li> <li>• Quarterly meeting with local police to take a coordinated approach to crime prevention including better use of surveillance monitoring</li> <li>• Lobby State Government for contribution to CCTV operations</li> </ul>	<p>Not Started In Progress In Progress</p>
<p><b>C3.4</b></p>	<p><b>Preparedness for Disaster</b></p> <ul style="list-style-type: none"> <li>• Local Disaster Management Plan be continually reviewed</li> </ul>	<p>Completed</p>
<p><b>C3.5</b></p>	<p><b>Review of Alcohol Management Plan</b></p> <ul style="list-style-type: none"> <li>• To undertake community consultation on the effectiveness and possible improvements to Alcohol Management in Aurukun</li> </ul>	<p>Off Track</p>
<p><b>C3.6</b></p>	<p><b>Local Driver's / Boat Licensing capability (including registrations)</b></p> <ul style="list-style-type: none"> <li>• Advocate for Local Driver's/ Boat Licensing capability (including registrations)</li> </ul>	<p>Not Started</p>

## Key Community Goal 4 – Our Culture and Arts

<p><b>C4.1</b></p>	<p><b>Grow our arts community</b></p> <ul style="list-style-type: none"> <li>• Continue the controlled system of cash receipting managed by the Wik &amp; Kugu Arts Centre Manager and Administration Manager</li> <li>• Continue with a system of stock control over the art works</li> <li>• Work with the school to identify young artists who can be invited to assist at the Wik &amp; Kugu Arts Centre and develop their skills</li> <li>• Create and develop merchandising sales</li> </ul>	<p>In Progress In Progress In Progress In Progress</p>
<p><b>C4.2</b></p>	<p><b>Focus on our young people as our next generation of leaders</b></p> <ul style="list-style-type: none"> <li>• Source funding to assist in training for potential mentors</li> <li>• Assist in matching future leaders with potential mentors as part of a formal mentoring program</li> <li>• Invitation for students to attend Council Meetings</li> </ul>	<p>Not Started Not Started Not Started</p>
<p><b>C4.3</b></p>	<p><b>Maintain our cultural practices</b></p> <ul style="list-style-type: none"> <li>• Work with Traditional Owners and Elders to make sure that our traditional cultural practices and language are maintained</li> <li>• Encourage continued use of traditional techniques, e.g. use of ochre</li> </ul>	<p>Not Started Not Started</p>
<p><b>C4.4</b></p>	<p><b>Naming of community facilities, parks, and streets</b></p> <ul style="list-style-type: none"> <li>• Continued use of appropriate Wik language appropriate names for community facilities, parks, and streets</li> <li>• Outstation movement (employment / business / tourism / housing opportunities)</li> </ul>	<p>Not Started Not Started</p>



# OUR ENVIRONMENT

Photography by: Trini Kerindun - Aurukun Wetlands



## Key Environment Goal 1 – Clean Water and Efficient Sewerage Services

<b>EV1.1</b>	<b>Maintain existing water and sewerage infrastructure</b> <ul style="list-style-type: none"> <li>Review and update asset management plans</li> <li>Prepare standard maintenance schedules for water and sewerage</li> <li>Undertake training for staff on preventive maintenance with a focus on local staff</li> <li>Check of inventory ensure that key spare parts are on hand (e.g. sewerage pumps)</li> <li>Ensure that updated asset information from upgraded assets included in SynergySoft</li> </ul>	<b>In Progress</b> <b>In Progress</b> <b>In Progress</b> <b>In Progress</b> <b>In Progress</b>
<b>EV1.2</b>	<b>Ensure that water and sewerage infrastructure can cater for growth</b> <ul style="list-style-type: none"> <li>Review and update asset management plans based on recent housing growth and future housing plans</li> <li>Funding for new building and plant approved, tender awarded, works to commence in mid-2022</li> </ul>	<b>In Progress</b> <b>Completed</b>
<b>EV1.3</b>	<b>Ensure that existing water supply sources are protected</b> <ul style="list-style-type: none"> <li>Planning for the new mine protects town water supply</li> <li>Landfill design to take into consideration the groundwater supply aquifer</li> </ul>	<b>Not Started</b> <b>In Progress</b>

## Key Environment Goal 2 – A Cleaner Town

<b>EV2.1</b>	<b>Waste dump facility</b> <ul style="list-style-type: none"> <li>Repair and expand fencing of current waste facility</li> <li>Undertake once a year free kerbside pickup of unwanted rubbish (car bodies etc)</li> <li>Tender awarded and works commenced to be covered by ICCIP</li> </ul>	<b>Not Started</b> <b>Not Started</b> <b>Not Started</b>
<b>EV2.2</b>	<b>Improved town streetscapes</b> <ul style="list-style-type: none"> <li>Continue to promote street clean-up and promote an ‘adopt a park or street’ for them to maintain</li> <li>Tidy house competition / best garden competition</li> <li>Introduce footpaths (Kang Kang Road)</li> </ul>	<b>In Progress</b> <b>Not Started</b> <b>Completed</b>
<b>EV2.3</b>	<b>Improve household pride</b> <ul style="list-style-type: none"> <li>Establish an annual garden competition with prizes</li> <li>Require Nature Strips to be cut by householder and government agencies</li> </ul>	<b>Completed</b> <b>Off Track</b>
<b>EV2.4</b>	<b>Improve household pride</b> <ul style="list-style-type: none"> <li>Improved Garbage Collection Services</li> </ul>	<b>In Progress</b>

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

<b>EV3.1</b>	<b>Ensure that proposed mining does not impact on our local environment</b> <ul style="list-style-type: none"> <li>Raise these issues at regular mining meetings</li> </ul>	<b>Not Started</b>
<b>EV3.2</b>	<b>Ensure that the operation of any future mine is well planned in relation to its impact on our community</b> <ul style="list-style-type: none"> <li>Formalise infrastructure agreement with Glencore for use of Council barge facility, laydown area</li> </ul>	<b>Not Started</b>

## Key Environment Goal 4 – Improved Community Health and Animal Control

<b>EV4.1</b>	<b>Improve community health services to our community</b> <ul style="list-style-type: none"> <li>Advocate for a wider range of services to be available from the Health Clinic</li> </ul>	<b>Not Started</b>
<b>EV4.2</b>	<b>Improve community health standards in our community</b> <ul style="list-style-type: none"> <li>Partner with other government agencies to undertake community education campaigns focused on improving community health</li> <li>Partner with another organisation to assess food premises annually</li> <li>Action with food premises licensee any issues in relation to food assessment reports and improvement plan</li> </ul>	<b>Completed</b> <b>Completed</b> <b>Completed</b>
<b>EV4.3</b>	<b>Improve animal control in our community</b> <ul style="list-style-type: none"> <li>Improve the management of the animal control local law and reduce the number of unwanted dogs</li> <li>Provide a visiting vet service to community. Education to the community about their responsibility toward animal health and the effect on the community</li> <li>Fencing condition assessments to be regularly requested of DPHW</li> </ul>	<b>In Progress</b> <b>Completed</b> <b>In Progress</b>
<b>EV4.4</b>	<b>Research and evaluate energy infrastructure and environmental impacts</b> <ul style="list-style-type: none"> <li>Relocation existing diesel power generation plant from residential to industrial zone</li> <li>Monitor power usage within infrastructure and buildings</li> <li>Solar opportunities to provide efficient energy use for Aurukun to be fully investigated</li> </ul>	<b>Not Started</b> <b>In Progress</b> <b>In Progress</b>



Photography by: Meg Whiticker



## 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	In Progress
G1.2	The Council takes a stronger leadership role in the community	In Progress
G1.3	Council setting the agenda • That Council continues to take a lead role in identifying activity and development priorities for Aurukun • Actively listening to community concerns and issues through use of “Have Your Say” Days, and other community engagement opportunities	In Progress
		Not Started
G1.4	Consistent positive messages are provided about Aurukun • Proactive messages about Aurukun are provided to external agencies on a regular basis via newsletters, minutes and meetings, website and social media, media releases, public notices, and email networks	In Progress
G1.5	Community Broadcasting • Memorandum of Understanding with Queensland Remote Aboriginal Media is met and strengthened • Broadcasting (Radio) is maintained for community communication and entertainment • Council continues to hold FM Radio Broadcasting Licence • Promote local radio broadcasts – production done by local Aurukun residents in English and Wik • Promote local video production for rebroadcast for commercial television and community smart screens	Off Track
		Off Track
		Completed
		Off Track

## Key Governance Goal 2 – Better Communication

G2.1	Improve Internal communication within our town • Keeping our community informed about what is happening in our town • Undertaking regular town meetings so residents can speak on issues affecting our community • Providing regular newsletters to stakeholders about Aurukun • Promoting Aurukun and its Council by accessing mainstream media to improve the image of Aurukun	Completed
		Not Started
		Not Started

## Key Governance Goal 3 – Improve Customer Service

G3.1	Improve the quality of customer service provided by Council to the community • Provision of regular customer service training to all Council staff to improve the quality of service to the community • Recruit experienced staff to meet customer service standards • Use of innovations such as bill payments online to improve customer service • Continued and improved use fact sheets to external customers of ASC	Not Started
		Completed
		Completed
		Not Started
G3.2	Develop a more business- focused customer service • Undertake focused customer service training within the whole organisation (including Cultural Awareness Training)	Not Started

## Key Governance Goal 4 – Our Staff

G4.1	Improve attraction and retention of staff • Council continues to develop a staff retention strategy to reduce the turnover rate and reduce the operating cost for Council	In Progress
G4.2	Develop more local staff in technical and supervisory roles • Dedicate more senior staff time to mentor local staff and encourage them to undertake both technical and all supervisory roles	Not Started

## Key Governance Goal 5 – Financial Sustainability

G5.1	Financially viable community and Council • Council endeavours to be accountable and responsible financially and operate with efficiency within the required legislative parameter	Completed
G5.2	Council improving its revenue stream • Council aspires to improve on developing revenue streams from its business operations and continues to source funding from grants for community projects • Develop the delivery of Public Works and Contracts • Continue to maximise revenue from leasing and licensing • Continue to improve accuracy of long-term financial forecasting • Look at avenues to reduce expenditure	In Progress
		In Progress
		In Progress
		Completed
		In Progress

## Key Governance Goal 6 – Relationships with Other Governments

G6.1	Council is an active member of regional Local Government bodies • Co-operating on regional local government issues to identify opportunities and improve our efficiency	In Progress
G6.2	Council builds better relationships with State and Commonwealth governments and agencies • Create better working relationships by meeting frequently with key government stakeholders to keep them informed about Aurukun issues	In Progress
G6.3	Council maintains a positive relationship with the Ministerial Champion and Government Champion • Engage in regular meetings with the Champions and continue to raise positive improvements for the betterment of Aurukun Community	In Progress





**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 2023-2024 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 2023-2024:

- 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 (2022-2023), and no new business activities commenced in 2023-2024. 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  
\$944,660

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 - \$99,999	4
\$100,000 - \$200,000	2
\$200,001 - \$300,000	2

Photography by: Meg Whiticker



## 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 39.

### s 184 - Community Financial Report

The Community Financial Report for the period is shown on page 31.

### 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 2023–2024 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 2023 to 30 June 2024:

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

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:

The following table represents the Councillors that finished their term of office on 10 April 2024

Councillor	Remuneration	Superannuation
Mayor Keri Tamwoy	\$86,610	\$10,393
Deputy Mayor Craig Koomeeta	\$49,471	\$5,936
Cr Delys Yunkaporta	\$41,732	\$5,008
Cr Kemuel Tamwoy	\$43,327	\$5,199
Cr Jayden Marrott	\$43,327	\$5,199

The following table represents the Incoming Councillors that started their term of office on 10 April 2024

Councillor	Remuneration	Superannuation
Mayor Barbara Bandicootcha	\$27,816	\$3,338
Deputy Mayor Craig Koomeeta	\$16,178	\$1,941
Cr Jayden Marrott	\$14,005	\$1,686
Cr Eloise Yunkaporta	\$14,005	\$1,686
Cr Leona Yunkaporta	\$14,005	\$1,686

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.

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

The following table represents the Councillors that finished their term of office on 10 April 2024

Councillor	Training	Home & Office Telecom	Hospitality & Travel Expenses	Reimbursements
Mayor Keri Tamwoy	\$2,400	\$544	\$12,200	\$0.00
Deputy Mayor Craig Koomeeta	\$819	\$694	\$4,784	\$0.00
Cr Delys Yunkaporta	\$660	\$544	\$0.00	\$0.00
Cr Kemuel Tamwoy	\$819	\$544	\$13,054	\$0.00
Cr Jayden Marrott	\$2,400	\$544	\$3,449	\$0.00



The following table represents the Incoming Councillors that started their term of office on 10 April 2024

Councillor	Training	Home & Office Telecom	Hospitality & Travel Expenses	Reimbursements
Mayor Barbara Bandicootcha	\$3,059	\$188	\$12,494	\$0.00
Deputy Mayor Craig Koomeeta	\$3,059	\$188	\$29,304	\$0.00
Cr Jaydon Marrott	\$3,059	\$188	\$15,660	\$0.00
Cr Eloise Yunkaporta	\$3,059	\$188	\$6,888	\$0.00
Cr Leona Yunkaporta	\$3,059	\$188	\$6,888	\$0.00

### 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 2023-2024 financial year.

The following table represents the Councillors that finished their term of office on 10 April 2024

Meetings Attended	Ordinary Meetings (9 Held)	Special Meetings (1 Held)	Special Budget Meeting (1 Held)
Mayor Keri Tamwoy	8	1	1
Deputy Mayor Craig Koomeeta	7	1	
Cr Jaydon Marrott	6	1	1
Cr Kemuel Tamwoy	9	1	1
Cr Delys Yunkaporta	7		

The following table represents the Incoming Councillors that started their term of office on 10 April 2024

Meetings Attended	Ordinary Meetings (3 Held)	Special Meetings (2 Held)	Special Budget Meeting (1 Held)
Mayor Barbara Bandicootcha	2	2	1
Deputy Mayor Craig Koomeeta	2	2	1
Cr Jaydon Marrott	3	2	1
Cr Eloise Yunkaporta	3	1	1
Cr Leona Yunkaporta	2	2	1

### 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
Orders made under s 150AH(1) of the LGA	
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),150IA(2)(b), 150AH(1) or 150AR(1) of the LGA was made	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 the local government, a councillor of the local government or the chief executive officer of 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
Occasions information was given under s 150AF(3)(a) of the LGA	Nil
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor	Nil
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach	Nil
The total number of referral notices given to the local government under s 150AC(1) of the LGA during the financial year	Nil
For suspected conduct breaches the subject of a referral notice mentioned in paragraph above	Nil
Decisions made by the local government under s 150AG(1) of the LGA during the financial year	Nil
Matters not decided by the end of the financial year under s 150AG(1) of the LGA	Nil
Average time taken by the local government in making a decision under s 150AG(1) of the LGA	N/A
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



### 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

The following table represents the Councillors that finished their term of office on 10 April 2024

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 2023-2024 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 2023-2024 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 2023-2024 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 Delegations
- Register of Council Policies
- Register of Gifts to Staff
- Register of Councillor Conduct
- Register of Administrative Complaints

### 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 2023 - 2024 financial year an Internal Audit review was conducted on the Purchasing and Procurement Process of Council. This assessment will be used as a benchmark to measure Council's development in this area as well as to identify key areas to focus on.

It was identified that the Procurement process is well established. A number of steps have been taken to further develop the procurement maturity. In particular, Financial delegation automation and System automation to policy.

The assessment outlines that not all of the maturity model components require improvement to move towards better practice, however there were two main areas for improvement which would provide the greatest uplift to Council's procurement process.

1. Policy Review
2. Accuracy of Contracts Register

Council will continue to work on these areas to ensure compliance and accuracy is achieved.

### 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 2023-2024 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: Stacey Clark - Aurukun Mornings






## COMMUNITY FINANCIAL REPORT

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

Section 179 of the 2012 Local Government Regulation states that a local government must prepare a Community Financial Report for the financial year.

Section 184 of the 2012 Local Government Regulation states that the Community Financial Report must be included in the local government's Annual Report.

The Community Financial Report provides a summary of the financial statements with the aim of providing understandable information to the members of our community. The financial statements include the following:

- **Statement of Comprehensive Income**

A summary of Aurukun Shire Council's financial performance for the year, this statement shows the revenue and expenses from council's operating activities for the year, additional detail can be found in the notes to the financial statements.

Capital income is also included but the statement excludes capital expenditure on plant and equipment, this can be found in the statement of cash flows.

- **Statement of Financial Position**

Shown at a point in time, is a snapshot of what we own and what we owe at 30 June 2024. Current assets are those accounts that can be converted into cash within one year while current liabilities are obligations that fall due within one year.

- **Statement of Cash Flows**

Shows the movement in Council's cash position during the period, it includes all cash inflows from council operations, grants and investment sources. Cash outflows are monies spent for the provision of community services and council operations as well as payments for capital works and the purchase of plant and equipment.

- **Statement of Changes in Equity**

Shows the movement in Council's Equity balance, it reflects the connection between the comprehensive income statement and the statement of financial position.

- **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.

## Financial Statements at a glance

The net result for the financial year 2023-24 was a deficit \$3,283,854 the federal governments Financial Assistance Grant (FAG) of \$3,690,025 that was expected to be received in June 2024 was paid to council on 2 July of 2024, if received in June as in previous years then council would have reported a net surplus of \$406,171.

The operating result is the total operating revenue less the total operating expenses, this reflects how effective Council is at meeting it's running costs. Council's net operating result is a deficit of \$5,980,309, again if the Financial Assistance Grant was paid in June the net operating result would have been an improvement on 2022-23.

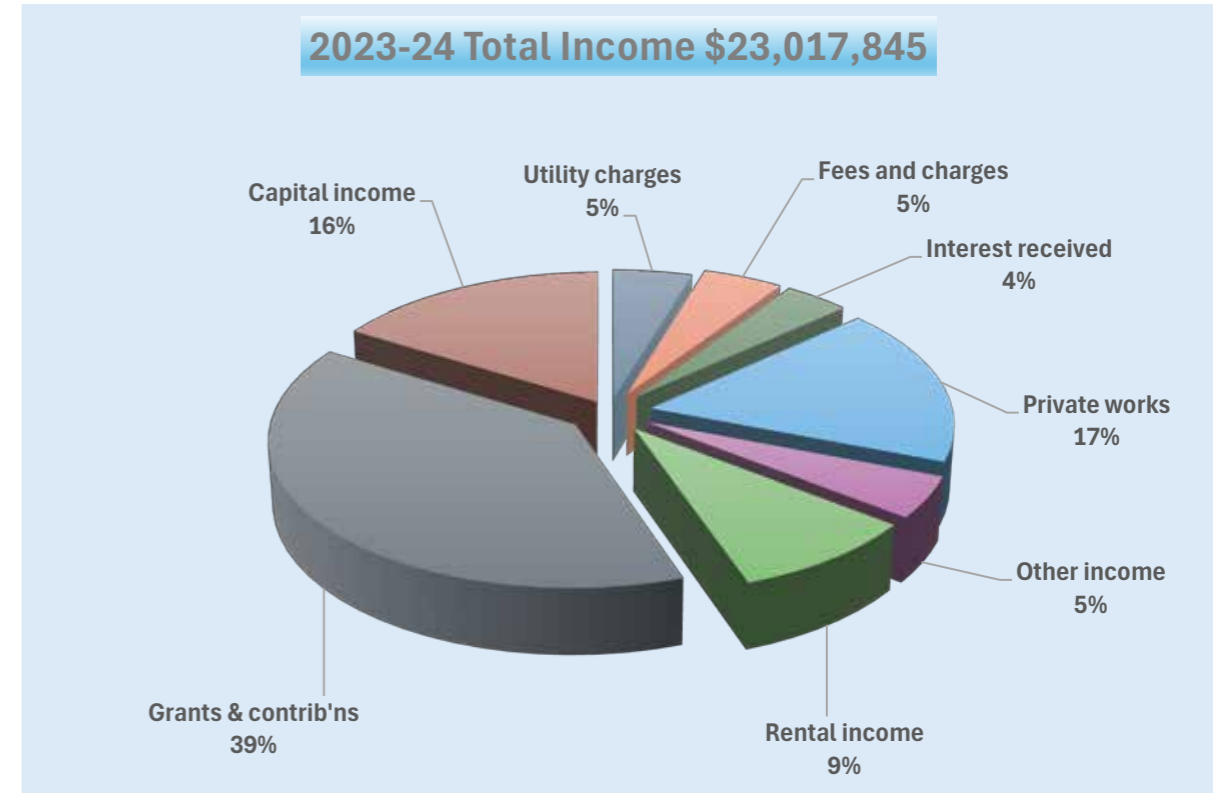
Council has a strong asset base of \$176.9 million which is made up predominantly of \$124.6 million of property, plant and equipment assets and \$20.6 million in cash and term deposits.



Photography by: Stacey Clark - After the storm

## Revenue: Where did the money come from?

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

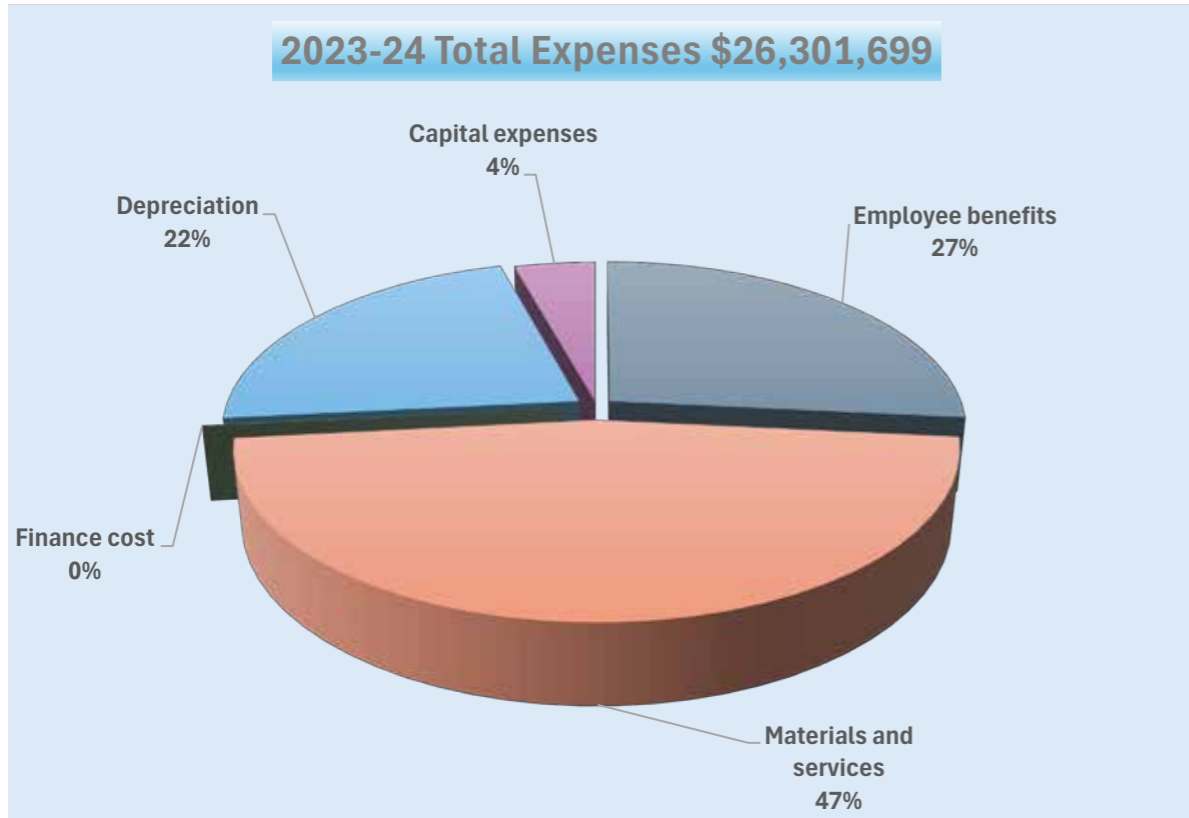


The majority of Council's revenue is recurrent grants, subsidies and donations (39.1%) which are received to assist Council in their operational requirements. Council also receives capital grant revenue, contributions and donations which is solely for the purpose of funding infrastructure and other capital projects for the benefit of the community.

Revenue has decreased since the prior year, with the main variance being the delay in receiving the FAG's grant (\$3.7 m) and a reduction in private works (\$1.2m) this has been offset somewhat by an increase in fees and utility charges (up \$474k) and interest received (\$409k). The increase in interest revenue shows that council has a healthy cash balance and is managing the funds effectively.

### Expenses: How was the money spent?

The following graph shows the composition of Council's expenses for the reporting year.



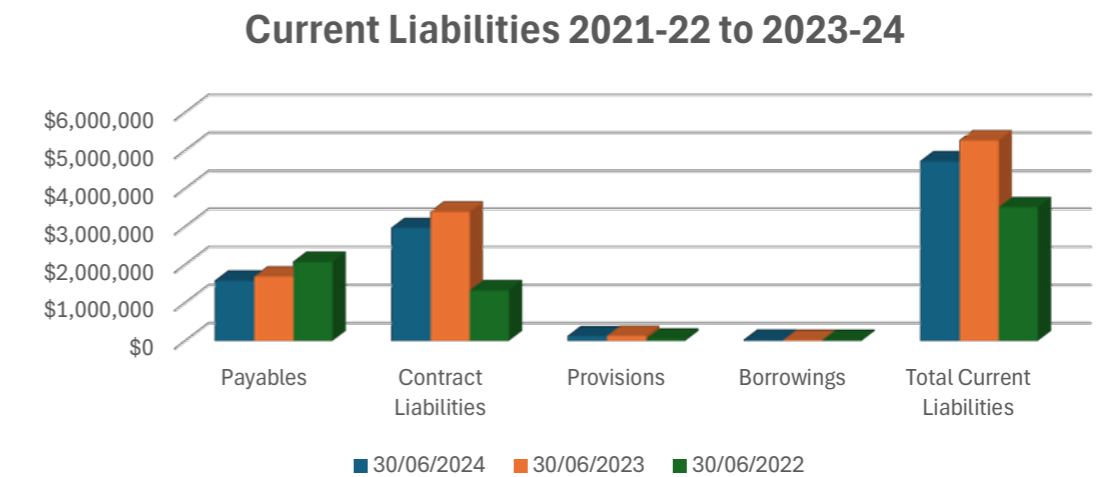
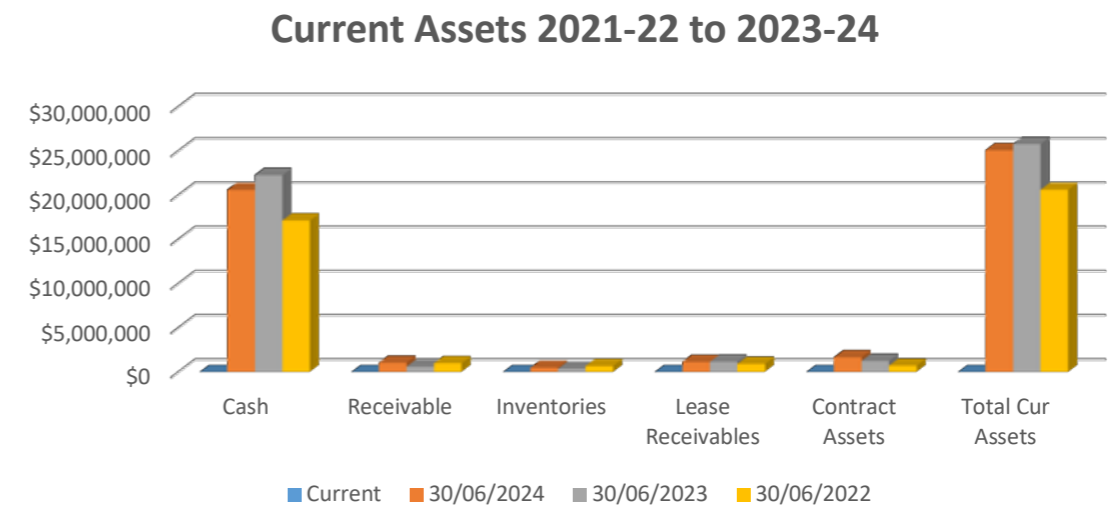
Materials and services make up 46.5% of the Council's total expenses and includes items like Council's administration expenses, costs to run the Arts Centre, Aged Care, Child Care as well as operational costs for the provision of services and private works.

Council is the largest employer in Aurukun township and employee benefits makes up 26.7% of total expenditure.

Depreciation expense is the reduction in value of Council's owned assets for the current financial year, which has increased this year to \$5.8 million (2022-2023: \$5.5m).

### Statement of Financial Position

The following graphs show the make-up of Council's current assets and current liabilities over the past three financial years.



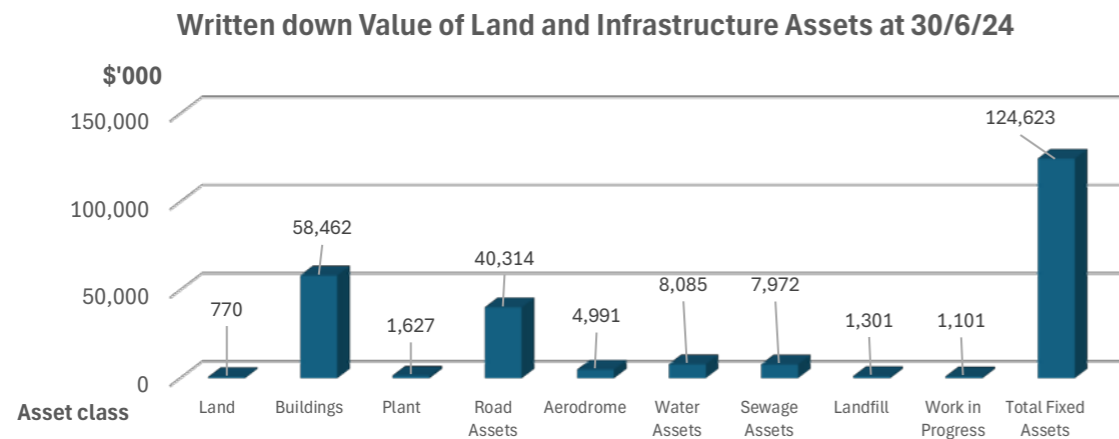
The Statement of Financial Position, sometimes referred to as the Balance Sheet, shows Council's position in relation to its assets (what the Council owns), liabilities (what Council owes to others) and community equity (Council's net worth), which is calculated as total assets less total liabilities.

Current assets and current liabilities are those balances that can be expected to be realised within one year.

Total liabilities have decreased by \$0.7 million in 2023-2024. This is mainly due to a reduction in current contract liabilities of \$0.4 million (2022-23: \$3.4 million). A contract liability is recognised when the funds received 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.



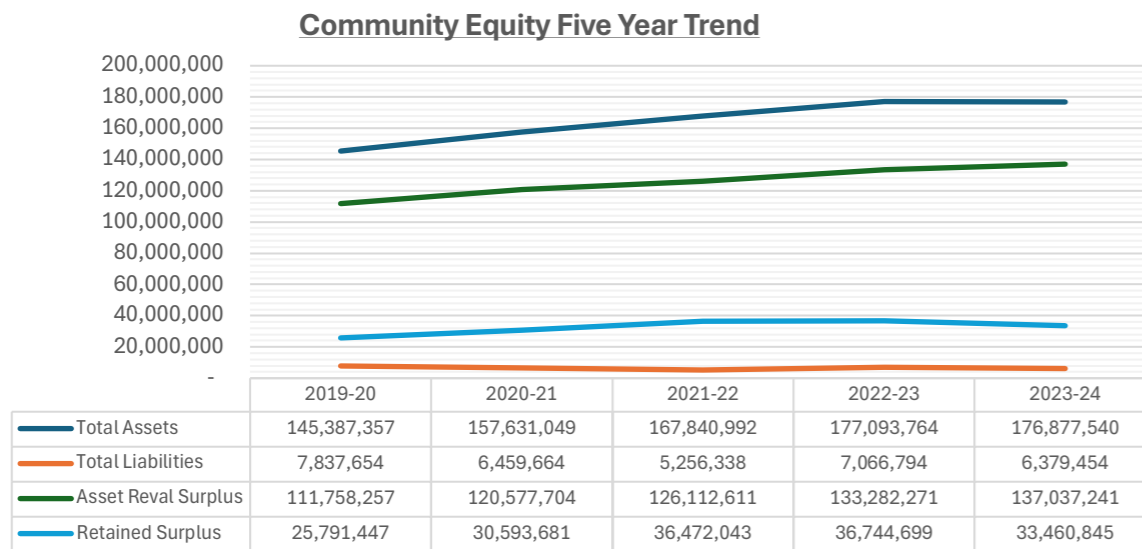
The total value of council assets has changed marginally from the previous year. The cash balance decreased, this was impacted by the delay in receiving the FAG's grant.



Council's land, buildings and water and sewage infrastructure assets were revalued in 2023-24. The value of buildings and landfill increased while the water and sewage assets dropped in value, overall Council's assets increased in value by \$2.4m since 30/6/2023.

### Community Equity

Council's total community equity at 30 June 2024 is \$170.5 million. Community equity consists of Council's asset revaluation surplus of \$137.04 million and retained surplus of \$33.46 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.

Sustainability Ratios at 30/6/2024					
Type	Measure	How the ratio is calculated	Target (Tier 8)	Act Current Year	5 Year average
Liquidity	Unrestricted Cash Expense Cover	Total cash and equivalents less externally restricted cash <i>divided</i> by total operating expenditure less depreciation and finance costs	> 4 months	10.3 months	n/a
Operating Performance	Operating surplus Ratio	Operating result <i>divided</i> by total operating revenue	Contextual	-31.20%	-12.80%
	Operating Cash Ratio	Operating result + depreciation + finance costs <i>divided</i> by total operating revenue	> 0%	-0.50%	12.50%
Asset Management	Asset Sustainability	Capital exp on replacement of infrastructure assets <i>divided</i> by depreciation expense on infrastructure assets	> 90%	10.20%	11.60%
	Asset Consumption	Written down replacement cost of infrastructure assets <i>divided</i> by current replacement costs of infrastructure assets	> 60%	60.50%	64.40%
Debt servicing	Leverage Ratio	Book value of debt <i>divided</i> by operating result + depreciation + finance costs	0 to 3 times	- 5 time	1.9 times
Financial Capacity	Council Controlled Revenue	Net charges and fees <i>divided</i> by total operating revenue	N/A	11.30%	7.00%
	Population Growth	Prior year estimated population <i>divided</i> by previous year estimated population	N/A	- 0.5%	-2.80%

The liquidity ratio exceeds the target range and represents the number of months that council can support its current level of expenses.

The operating surplus ratio reflects how council's operating revenues support operating expenses the 2023-24 ratio is poor at -31.2% however if the Financial Assistance Grant (FAG) been received in June 2024 as expected the ratio would have been -10.01% which is within councils normal range.

The operating cash ratio is under target, but this is mainly due to the impact of the FAG's being paid in the 2024-25 financial year and not in the 2023-24 current financial year.

The asset sustainability ratio is a measure of how well council is maintaining its infrastructure assets, the result is lower than the target, this is mostly due to council's limited own source revenue and lack of suitable funding available for capital works renewal projects.

The asset consumption ratio meets the target and shows that council is utilising its infrastructure assets efficiently.

The leverage ratio is under the target but as with all ratios that use the operating result in the calculation it is the negative impact of the delayed FAG's grant that causes council to not meet the target.

Council controlled revenue ratio is a guide to measure Council's ability to meet unexpected financial shocks, this council does have a solid cash balance with which to address such events should they occur.

Population growth is negative for the current year further reducing on the five year average. Council is committed to construct additional housing and community facilities over the coming years and this will encourage population growth. The population forecasts are provided by the state government.



# ANNUAL FINANCIAL STATEMENTS

For The Year Ended 30 June 2024 ABN 32 338 490 426

## AURUKUN SHIRE COUNCIL Financial statements For the year ended 30 June 2024

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Photography by: Meg Whiticker - Make it Rain



**AURUKUN SHIRE COUNCIL**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2024**

	Note	2024	2023
		\$	\$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Utility charges	3(a)	1,079,514	977,193
Fees and charges	3(b)	1,096,346	723,574
Other recurrent income	3(c)	4,887,407	5,898,735
Grants, subsidies, contributions and donations	3(d)	9,003,278	12,261,266
<b>Total recurrent revenue</b>		<b>16,066,546</b>	<b>19,860,768</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3(d)	3,736,550	3,168,579
<b>Total capital revenue</b>		<b>3,736,550</b>	<b>3,168,579</b>
Rental income		2,111,393	2,193,743
Interest received		884,632	475,482
Other capital income	6, 15	90,726	-
Gain on revaluation of finance leases	10(b)(i)	-	138,244
Initial recognition of new finance leases	10(b)(i)	127,999	-
<b>Total income</b>		<b>23,017,846</b>	<b>25,836,816</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	4	(6,987,236)	(7,320,722)
Materials and services	5	(12,298,942)	(12,342,421)
Finance cost		(11,984)	(100,794)
Depreciation	11	(5,872,716)	(5,527,817)
<b>Total recurrent expenses</b>		<b>(25,170,879)</b>	<b>(25,291,753)</b>
<b>Capital expenses</b>			
Loss on disposal of assets	6	(249,879)	(210,299)
Other capital expenses	6, 15	(880,942)	(62,109)
<b>Total capital expenses</b>		<b>(1,130,821)</b>	<b>(272,407)</b>
<b>Total expenses</b>		<b>(26,301,699)</b>	<b>(25,564,160)</b>
<b>Net result</b>		<b>(3,283,854)</b>	<b>272,656</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase/(decrease) in asset revaluation surplus	16	3,754,970	7,169,660
<b>Total other comprehensive income for the year</b>		<b>3,754,970</b>	<b>7,169,660</b>
<b>Total comprehensive income for the year</b>		<b>471,116</b>	<b>7,442,316</b>

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 2024**

	Note	2024	2023
		\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7	20,633,147	22,297,420
Trade and other receivables	8	1,084,452	640,445
Inventories	9	525,786	398,075
Lease receivables	10(b)(i)	1,174,124	1,190,723
Contract assets	12(a)	1,689,852	1,297,340
<b>Total current assets</b>		<b>25,107,361</b>	<b>25,824,004</b>
<b>Non-current assets</b>			
Property, plant and equipment	11	124,623,461	122,250,126
Lease receivables	10(b)(i)	27,146,718	29,019,634
<b>Total non-current assets</b>		<b>151,770,179</b>	<b>151,269,760</b>
<b>Total assets</b>		<b>176,877,540</b>	<b>177,093,764</b>
<b>Current liabilities</b>			
Trade and other payables	13	1,588,402	1,695,299
Contract liabilities	12(b)	2,971,486	3,403,536
Provisions	15	131,260	140,964
Borrowings	14	35,938	34,601
<b>Total current liabilities</b>		<b>4,727,086</b>	<b>5,274,400</b>
<b>Non-current liabilities</b>			
Provisions	15	1,210,335	1,315,214
Borrowings	14	442,032	477,180
<b>Total non-current liabilities</b>		<b>1,652,368</b>	<b>1,792,394</b>
<b>Total liabilities</b>		<b>6,379,454</b>	<b>7,066,794</b>
<b>Net community assets</b>		<b>170,498,086</b>	<b>170,026,970</b>
<b>Community equity</b>			
Asset revaluation surplus	16	137,037,241	133,282,271
Retained surplus		33,460,845	36,744,699
<b>Total community equity</b>		<b>170,498,086</b>	<b>170,026,970</b>

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 2024**

	Note	Asset revaluation surplus	Retained surplus	Total
		\$	\$	\$
<b>Balance as at 1 July 2023</b>		<b>133,282,271</b>	<b>36,744,699</b>	<b>170,026,970</b>
Net result		-	(3,283,854)	(3,283,854)
Other comprehensive income for the year				
Increase/(decrease) in asset revaluation surplus	16	3,754,970	-	3,754,970
<b>Total comprehensive income for the year</b>		<b>3,754,970</b>	<b>(3,283,854)</b>	<b>471,116</b>
<b>Balance as at 30 June 2024</b>		<b>137,037,241</b>	<b>33,460,845</b>	<b>170,498,086</b>
<b>Balance as at 1 July 2022</b>		<b>126,112,611</b>	<b>36,472,044</b>	<b>162,584,654</b>
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
<b>Total comprehensive income for the year</b>		<b>7,169,660</b>	<b>272,656</b>	<b>7,442,316</b>
<b>Balance as at 30 June 2023</b>		<b>133,282,271</b>	<b>36,744,699</b>	<b>170,026,970</b>

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 2024**

	Note	2024 \$	2023 \$
<b>Cash flows from operating activities:</b>			
Receipts from customers		7,784,404	9,084,789
Payments to suppliers and employees		(20,142,526)	(20,674,465)
		<b>(12,358,120)</b>	<b>(11,589,676)</b>
Interest received		884,632	475,482
Rental income		2,082,274	2,360,255
Non-capital grants and contributions		9,003,278	12,261,266
<b>Net cash inflow (outflow) from operating activities</b>	19	<b>(387,936)</b>	<b>3,507,327</b>
<b>Cash flows from investing activities:</b>			
Payments for property, plant and equipment		(4,111,866)	(3,778,636)
Proceeds from sale of property, plant and equipment	6	15,750	46,654
Finance lease receipts	10	1,194,887	994,483
Grants, subsidies, contributions and donations		1,670,687	4,487,811
<b>Net cash inflow (outflow) from investing activities</b>		<b>(1,230,543)</b>	<b>1,750,312</b>
<b>Cash flows from financing activities:</b>			
Repayment of borrowings	14	(33,810)	(32,470)
Finance costs		(11,984)	(100,794)
<b>Net cash inflow (outflow) from financing activities</b>		<b>(45,794)</b>	<b>(133,263)</b>
<b>Net increase (decrease) in cash and cash equivalent held</b>		<b>(1,664,272)</b>	<b>5,124,376</b>
Cash and cash equivalents at beginning of the financial year		22,297,420	17,173,044
<b>Cash and cash equivalents at end of the financial year</b>	7	<b>20,633,147</b>	<b>22,297,420</b>

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 2024

### 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 2023 to 30 June 2024 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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 2023, none of the standards had a material impact on reported position, performance and cash flows. The adoption of the revisions to AASB 101 Presentation of Financial Statements resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

- Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements.
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and 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 2024

### Note 2: Analysis of results by function

#### 2(a) Components of Council functions

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

##### **Corporate 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 2024**

**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 2024**

**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 2024 Functions	Gross program income		Total Income	Gross program expenses		Total expenses	Net result from recurring	Net result	Assets
	Recurring	Capital		Recurring	Capital				
	Grants	Other	Grants	Other	2024	2024	2024	2024	2024
Corporate governance	\$ 3,820,212	\$ 3,389	\$ 3,823,601	\$ -	\$ 1,059,930	\$ 2,763,670	\$ 2,763,670	\$ -	\$ -
Corporate services	482,050	4,237,581	5,783,073	844,717	7,573,541	8,704,362	(2,853,910)	(2,921,289)	81,211,194
Community services	3,892,970	268,453	4,161,423	-	6,551,039	6,551,039	(2,389,617)	(2,389,617)	18,939,609
Technical services	808,046	5,549,870	9,249,749	2,891,833	9,986,368	9,986,368	(3,628,451)	(736,619)	76,726,737
<b>Total</b>	<b>9,003,278</b>	<b>10,059,293</b>	<b>23,017,846</b>	<b>3,736,550</b>	<b>25,170,879</b>	<b>26,301,699</b>	<b>(6,108,306)</b>	<b>(3,283,854)</b>	<b>176,877,540</b>

**Year ended 30 June 2023  
Functions**

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

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

	Note	2024	2023
		\$	\$
<b>Note 3: Revenue</b>			
<b>3(a) Utility charges</b>			
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		212,826	198,662
Sewerage		551,412	485,426
Garbage charges		315,276	293,105
		<u>1,079,514</u>	<u>977,193</u>

**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		537,452	159,251
Airport landing fees		136,497	124,995
Aerodrome baggage handling fees		175,765	174,901
Aerodrome fuel handling fees		56,160	56,160
Other fees and charges		190,472	208,267
		<u>1,096,346</u>	<u>723,574</u>

**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		4,045,306	5,217,778
Recoverable costs		151,522	91,830
Art work sales		593,816	379,977
Agency commissions		88,642	95,107
Other income		8,121	114,042
		<u>4,887,407</u>	<u>5,898,735</u>

**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 2024**

	Note	2024	2023
		\$	\$

**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)	3,820,212	6,991,565
State government subsidies and grants	2,389,856	2,558,261
Commonwealth government subsidies and grants	979,704	1,452,892
Contributions, donations and other grants	1,813,506	1,258,548
	<u>9,003,278</u>	<u>12,261,266</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	2,484,738	3,063,564
Commonwealth government capital grants	1,244,185	103,724
Other capital contributions and grants	7,627	1,292
	<u>3,736,550</u>	<u>3,168,579</u>

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

	2024		2023	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and subsidies	7,729,106	3,189,590	10,558,317	3,655,098
Contributions and donations	757,305	1,063,827	273,929	942,502
	<u>8,486,411</u>	<u>4,253,417</u>	<u>10,832,246</u>	<u>4,597,599</u>

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Note 4: Employee benefits</b>			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Staff wages and salaries		5,106,445	5,139,178
Councillors' remuneration		348,004	334,230
Annual, sick and long service leave entitlements		683,601	905,269
Termination benefits		26,564	102,742
Superannuation	18	636,032	648,525
		<b>6,800,646</b>	<b>7,129,944</b>
Other employee related expenses		267,198	256,215
		<b>7,067,844</b>	<b>7,386,160</b>
Less: capitalised employee expenses		(80,608)	(65,438)
		<b>6,987,236</b>	<b>7,320,722</b>
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.			
<b>Total Council employees at the reporting date:</b>			
Elected members		5	5
Administrative staff		46	44
Depot and outdoors staff		39	29
<b>Total full time equivalent employees</b>		<b>91</b>	<b>79</b>
<b>Note 5: Materials and services</b>			
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Administration expenses		1,531,745	1,474,113
Aged care		1,076,191	719,624
Arts centre		766,312	590,193
Audit of annual financial statements by the Auditor-General of Queensland*		91,817	81,000
Child care		159,965	168,064
Information technology and communication		460,800	448,828
Insurance		960,322	780,695
Legal		221,467	189,803
Other materials and services		2,399,426	2,443,237
Plant operations		408,415	414,529
Private works		2,420,797	3,391,838
Property, building and housing		1,617,907	1,519,496
Technical services		183,779	121,001
		<b>12,298,942</b>	<b>12,342,421</b>
* Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$91,817 (2023: \$81,000)			
<b>Note 6: Capital income / expenses</b>			
<b>Provision for landfill restoration</b>			
Discount rate/(change in estimate) adjustment to landfill restoration provision	15	90,726	(62,109)
		<b>90,726</b>	<b>(62,109)</b>
<b>Gain / (loss) on the disposal of non-current assets</b>			
Proceeds from the sale of property, plant and equipment		15,750	46,654
Less: book value of property, plant and equipment disposed		(265,629)	(256,953)
		<b>(249,879)</b>	<b>(210,299)</b>

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Note 7: Cash and cash equivalents</b>			
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		20,583,147	22,247,335
Term deposits - 3 months or less		50,000	50,085
<b>Balance per Statement of Cash Flows</b>		<b>20,633,147</b>	<b>22,297,420</b>
Councils cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. These include:			
<b>Externally imposed expenditure restrictions at the reporting date:</b>			
Constrained works		2,852,993	3,265,636
Future recurrent expenditure		1,146,684	1,185,658
<b>Total externally imposed restrictions on cash assets</b>	23	<b>3,999,676</b>	<b>4,451,295</b>
In accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> , 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.			
<b>Trust funds held for outside parties</b>			
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities		100,000	116,138
Security deposits		-	44,428
Mission account		-	641
		<b>100,000</b>	<b>161,207</b>
<b>Note 8: Trade and other receivables</b>			
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		1,312	43,030
Lease receivables		67,619	38,500
Other debtors and accruals		893,247	503,749
GST receivable		-	50,439
Prepayments		126,342	33,472
		<b>1,088,520</b>	<b>669,191</b>
Less: Loss allowance		(4,068)	(28,745)
		<b>1,084,452</b>	<b>640,445</b>
Council's impairment of receivables is not material.			

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

Note	2024	2023
	\$	\$
<b>Note 9: Inventories</b>		
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.		
<b>Inventories for sale:</b>		
Miscellaneous saleable items	1,550	6,225
<b>Total inventories for sale</b>	<b>1,550</b>	<b>6,225</b>
<b>Inventories for consumption:</b>		
Plant and equipment stores	524,236	391,850
<b>Total inventories for consumption</b>	<b>524,236</b>	<b>391,850</b>
<b>Total inventories</b>	<b>525,786</b>	<b>398,075</b>

**Note 10: Leases**

**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.

**(a) Finance leases**

Council has leased 289 dwellings (2023: 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 was \$3,658 (2023: ranged between \$2,986 and \$3,512). 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	1,174,124	1,190,723
	<b>1,174,124</b>	<b>1,190,723</b>

**Non-current other financial assets**

Finance leases on social housing receivable	27,146,718	29,019,634
	<b>27,146,718</b>	<b>29,019,634</b>

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

Note	2024	2023
	\$	\$
<b>Note 10: Leases (continued)</b>		
<b>Council as a lessor (continued)</b>		
<b>(a) Finance leases (continued)</b>		
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	1,174,124	1,190,723
Later than one year but not later than five years	4,696,495	4,526,348
Later than five years	27,512,684	27,615,163
	33,383,302	33,332,234
Add: Estimated contingent rent	16,251,469	20,149,733
Less: Present value adjustment	(21,313,930)	(23,271,610)
Fair value of lease payments	<b>28,320,841</b>	<b>30,210,357</b>
The fair value of lease payments are receivable as follows:		
Not later than one year	1,174,124	1,190,723
Later than one year but not later than five years	4,554,617	4,447,579
Later than five years	22,592,101	24,572,055
	<b>28,320,841</b>	<b>30,210,357</b>
Movements in finance leases were as follows:		
Opening balance	30,210,357	31,066,596
Add: Initial recognition of new leases	127,999	-
Less: Lease receipts	(1,194,887)	(994,483)
Plus: Gain/(Loss) on revaluation	(822,628)	138,244
Closing balance	<b>28,320,841</b>	<b>30,210,357</b>
The calculation of fair value has included an estimate of average annual CPI increases of 2.73% per annum (2023: 3.125%) and a discount rate of 4.002% per annum (2023: 3.085%).		
<b>(b) Operating leases</b>		
Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating lease.		
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).		
The minimum lease receipts arising from operating leases are as follows:		
Not later than one year	1,461,735	1,405,866
One to five years	1,278,054	2,278,249
Later than five years	498,064	627,337
	<b>3,237,852</b>	<b>4,311,453</b>

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**Note 11: Property, plant and equipment**  
**11(a) For the year ended 30 June 2024**

Basis of measurement	Fair value category	Office equipment	Plant and equipment	Buildings and other structures	Land		Aerodrome		Sewerage		Landfill		Water		Capital works in progress	TOTAL
					Levels 2 & 3	Fair value Level 2	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3		
<b>Asset values</b>																
Opening gross value as at 1 July 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	1,880,853	190,092,387			3,644,267	4,815,024
Additions at cost		-	16,164	873,262	-	281,331	-	-	-	-	-	-	-	-	-	(787,735)
Disposals	6	-	(229,011)	(521,302)	-	(37,421)	-	-	-	-	-	-	-	-	-	-
Work in progress transfers		-	415,927	1,179,669	-	2,928,164	-	-	-	-	-	-	-	-	(4,523,760)	-
Revaluation adjustment to asset revaluation surplus	16	-	-	6,921,610	185,728	2,938,109	338,926	1,070,307	1,275,943	400,208	-	13,132,831	-	-	-	-
Internal transfers		-	-	-	-	-	-	(646,174)	646,174	-	-	-	-	-	-	-
<b>Closing gross value as at 30 June 2024</b>		<b>142,385</b>	<b>4,611,007</b>	<b>109,572,479</b>	<b>770,000</b>	<b>51,042,370</b>	<b>5,903,355</b>	<b>19,188,068</b>	<b>2,449,318</b>	<b>12,472,165</b>	<b>1,101,361</b>	<b>207,252,509</b>			<b>1,101,361</b>	<b>207,252,509</b>
<b>Accumulated depreciation</b>																
Opening balance as at 1 July 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			-	67,842,262
Depreciation expense		14,539	371,079	3,777,554	-	919,311	128,301	336,736	94,676	230,520	-	5,872,716			-	5,872,716
Disposals	6	-	(229,011)	(288,189)	-	(4,906)	-	-	-	-	-	(522,106)			-	(522,106)
Internal transfers		-	-	-	-	-	-	(28,236)	28,236	-	-	-			-	-
Revaluation adjustment to asset revaluation surplus	16	-	-	2,697,466	-	2,412,981	200,545	1,550,711	1,011,605	1,504,553	-	9,377,861			-	9,377,861
Impairment adjustment to income		-	-	58,314	-	-	-	-	-	-	-	58,314			-	58,314
<b>Accumulated depreciation as at 30 June 2023</b>		<b>137,579</b>	<b>2,988,421</b>	<b>51,110,560</b>	<b>-</b>	<b>10,728,528</b>	<b>912,823</b>	<b>11,216,101</b>	<b>1,147,907</b>	<b>4,387,129</b>	<b>-</b>	<b>82,629,047</b>			<b>-</b>	<b>82,629,047</b>
<b>Book value as at 30 June 2024</b>		<b>4,806</b>	<b>1,622,586</b>	<b>58,461,920</b>	<b>770,000</b>	<b>40,313,842</b>	<b>4,990,532</b>	<b>7,971,967</b>	<b>1,301,412</b>	<b>8,085,036</b>	<b>1,101,361</b>	<b>124,623,461</b>			<b>1,101,361</b>	<b>124,623,461</b>
Range of estimated useful life in years		4-10	2-25	5-80	Indefinite	25-indefinite	2-indefinite	7-100	10-80	10-80	10-80	-			-	-

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**Note 11: Property, plant and equipment**  
**11(a) For the year ended 30 June 2024**

Basis of measurement	Fair value category	Office equipment	Plant and equipment	Buildings and other structures	Land		Aerodrome		Sewerage		Landfill		Water		Capital works in progress	TOTAL
					Levels 2 & 3	Fair value Level 2	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3		
<b>Asset values</b>																
Opening gross value as at 1 July 2022		448,290	4,658,619	94,779,577	551,200	40,556,988	5,180,566	16,188,597	-	10,525,383	3,878,434	176,777,655			3,723,317	3,778,636
Additions at cost		-	55,319	-	-	-	(23,314)	(202,547)	-	(194,065)	-	(1,560,321)			-	(1,560,321)
Disposals	6	(305,906)	(500,438)	(334,051)	-	-	373,663	1,715,991	-	1,115,691	-	11,096,417			-	11,096,417
Revaluation adjustment to asset revaluation surplus	16	-	-	4,937,897	33,072	2,920,103	22,514	1,061,894	527,202	624,948	-	3,926,757			-	3,926,757
Internal transfers		-	194,427	1,735,818	-	1,454,096	22,514	1,061,894	527,202	624,948	(5,620,898)	-			-	-
<b>Closing gross value as at 30 June 2023</b>		<b>142,385</b>	<b>4,407,927</b>	<b>101,119,241</b>	<b>584,272</b>	<b>44,931,187</b>	<b>5,563,429</b>	<b>18,763,934</b>	<b>527,202</b>	<b>12,071,957</b>	<b>1,980,853</b>	<b>190,092,387</b>			<b>1,980,853</b>	<b>190,092,387</b>
<b>Accumulated depreciation</b>																
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			-	59,691,056
Depreciation expense		18,830	375,476	3,544,303	-	839,811	120,084	412,040	13,389	203,884	-	5,827,817			-	5,827,817
Disposals	6	(305,906)	(452,007)	(223,985)	-	-	(23,314)	(172,339)	-	(125,817)	-	(1,303,368)			-	(1,303,368)
Revaluation adjustment to asset revaluation surplus	16	-	-	2,222,520	-	493,622	906,188	265,205	-	265,205	-	3,926,757			-	3,926,757
Internal transfers		-	-	-	-	-	-	-	-	-	-	-			-	-
<b>Accumulated depreciation as at 30 June 2023</b>		<b>123,039</b>	<b>2,788,040</b>	<b>44,923,729</b>	<b>-</b>	<b>7,401,141</b>	<b>583,977</b>	<b>9,356,890</b>	<b>13,389</b>	<b>2,652,056</b>	<b>-</b>	<b>67,842,262</b>			<b>-</b>	<b>67,842,262</b>
<b>Book value as at 30 June 2023</b>		<b>19,345</b>	<b>1,619,887</b>	<b>56,195,512</b>	<b>584,272</b>	<b>37,530,046</b>	<b>4,979,452</b>	<b>9,407,044</b>	<b>513,813</b>	<b>9,419,901</b>	<b>1,980,853</b>	<b>122,250,126</b>			<b>1,980,853</b>	<b>122,250,126</b>
Range of estimated useful life in years		4-10	2-25	5-80	Indefinite	25-indefinite	2-indefinite	7-100	10-80	10-80	10-80	-			-	-

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**Note 11: Property, plant and equipment (continued)**

**11(c) Recognition**

The asset capitalisation threshold for Council is:

Land: \$1  
 Land Improvements: \$10,000  
 Plant and Equipment: \$5,000  
 Office Equipment: \$5,000  
 Buildings: \$10,000  
 Roads, Drainage and other Infrastructure: \$10,000

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 the water infrastructure network.

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 through the statement of income.

**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.

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**Note 11: Property, plant and equipment (continued)**

**11(e) Depreciation (continued)**

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.

**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 2024**

**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 2024	Valuer engaged	Key assumptions and estimates (related data sources)
Land (level 2)	Market value	30/06/2024	N/A	JLL	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	30/06/2024	N/A	JLL	Sales price per square metre of comparable properties, adjusted for differences in key attributes such as condition.
Buildings and other structures (level 3) 2024: \$57,380,024 2023: \$55,370,769	Current replacement cost	30/06/2024	N/A	JLL	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	6.11%	JLL	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)	Current replacement cost		6.11%		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.
Sewerage (level 3)	Current replacement cost	30/06/2024	N/A		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.
Landfill (level 3)	Current replacement cost				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.
Water (level 3)	Current replacement cost				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.

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**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.

	Note	2024 \$	2023 \$
<b>12(a) Contract assets</b>		<b>1,689,852</b>	<b>1,297,340</b>
<b>12(b) Contract liabilities</b>			
Funds received upfront to construct Council controlled assets		2,869,123	3,265,636
Non-capital performance obligations not yet satisfied		102,363	137,900
		<b>2,971,486</b>	<b>3,403,536</b>
<b>Revenue recognised that was included in the contract liability balance at the beginning of the year</b>			
Funds to construct Council controlled assets		1,078,961	1,267,891
Non-capital performance obligations (including deposits received in advance)		137,900	67,900
		<b>1,216,861</b>	<b>1,335,791</b>

**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 certain disaster recovery funding arrangements programs have increased contract liabilities while completed projects have increased 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	1,285,080	1,325,658
Annual leave payable	279,527	311,470
Sick leave payable	23,796	58,172
	<b>1,588,402</b>	<b>1,695,299</b>

**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 2024**

Note	2024 \$	2023 \$
<b>Note 14: Borrowings (continued)</b>		
<b>Current</b>		
Loans - Queensland Treasury Corporation	35,938	34,601
<b>Non-current</b>		
Loans - Queensland Treasury Corporation	442,032	477,180
	<u>477,971</u>	<u>511,781</u>
<b>Loans - Queensland Treasury Corporation</b>		
Opening balance at beginning of financial year	511,781	544,250
Principal repayments	<u>(33,810)</u>	<u>(32,470)</u>
Book value at end of financial year	<u>477,971</u>	<u>511,781</u>

**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 \$1,458,232 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 2024**

Note	2024 \$	2023 \$
<b>Note 15: Provisions (continued)</b>		
<b>Current</b>		
Long service leave	131,260	140,964
	<u>131,260</u>	<u>140,964</u>
<b>Non-current</b>		
Landfill restoration	1,103,420	1,194,146
Long service leave	106,916	121,069
	<u>1,210,335</u>	<u>1,315,214</u>
<b>Landfill restoration</b>		
Balance at beginning of financial year	1,194,145	1,132,037
Increase (decrease) due to unwinding of discount	<u>(90,726)</u>	<u>62,109</u>
Balance at end of financial year	<u>1,103,419</u>	<u>1,194,145</u>

**Note 16: Asset revaluation surplus**

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

Land	295,000	109,272
Buildings and other structures	95,009,023	90,784,879
Road, footpath, drainage and bridge network	28,404,111	27,877,983
Aerodrome	4,539,435	4,400,054
Sewerage	4,004,242	4,484,645
Landfill	264,338	-
Water	4,521,092	5,625,437
	<u>137,037,241</u>	<u>133,282,271</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 \$336,185

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

Note	2024 \$	2023 \$
<b>Note 18: Superannuation</b>		
Council contributes to the Brighter Super Regional Defined Benefits Fund (the scheme), at the rate of 12% for each standard permanent employee who is a defined benefit member. This rate is set in accordance with the Brighter Super 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 Brighter Super trustee.		
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 Brighter Super trust deed changes to council's obligations will only be made on the advice of an actuary.		
The last completed triennial actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, 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 2027.		
The most significant risks that may result in Brighter Super increasing the contribution rate, on the advice of the actuary, are:		
Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.		
Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.		
Total superannuation contributions paid by Council for employees	<u>636,032</u>	<u>648,525</u>

**Note 19: Reconciliation of net result for the year to net cash inflow (outflow) from operating activities**

<b>Net result</b>	<b>(3,283,854)</b>	<b>272,656</b>
<b>Non-cash operating items:</b>		
Depreciation and amortisation	<u>5,872,716</u>	<u>5,527,817</u>
	<u>5,872,716</u>	<u>5,527,817</u>
<b>Investing and development activities (non-cash):</b>		
Net (profit) loss on disposal of non-current assets	6	210,299
(Gain) loss on revaluation of plant and equipment expensed	11(a)	58,314
(Gain) loss on revaluation of finance leases	10	822,628
Gain on initial recognition of finance leases	10	(127,999)
Capital grants and contributions	3(d)	(3,736,550)
Finance costs		11,984
	<u>(2,721,744)</u>	<u>(2,995,731)</u>

**AURUKUN SHIRE COUNCIL**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

Note	2024 \$	2023 \$
<b>Note 19: Reconciliation of net result for the year to net cash inflow (outflow) from operating activities (continued)</b>		
<b>Changes in operating assets and liabilities:</b>		
(Increase)/decrease in receivables	(444,006)	385,314
(Increase)/decrease in inventories	(127,711)	328,501
(Increase)/decrease in contract assets	39,888	(39,888)
Increase/(decrease) in payables	378,613	(206,760)
Increase/(decrease) in contract liabilities	(35,537)	70,000
Increase/(decrease) in provisions	(66,302)	165,420
	<u>(255,054)</u>	<u>702,587</u>
<b>Net cash inflow/(outflow) from operating activities</b>	<u>(387,936)</u>	<u>3,507,327</u>
<b>Note 20: Reconciliation of liabilities arising from finance activities</b>		
<b>Loans</b>		
Balance as at 1 July	511,780	544,250
Cash flows	(33,810)	(32,470)
Balance as at 30 June	<u>477,970</u>	<u>511,780</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	1,259,783	1,190,427
Post-employment benefits	108,716	115,258
Long-term benefits	7,241	26,830
Termination benefits	12,308	33,077
<b>Total</b>	<u>1,388,048</u>	<u>1,365,592</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.



**Note 23: Tied grants by project (continued)**

Aurukun housing design concepts	-	22,756	22,756	-
Solid waste facility refurbishment	(417,164)	-	-	(417,164)
Waste water infrastructure improvements	(473,004)	-	-	(473,004)
Water infrastructure improvements	(342,970)	-	-	(342,970)
Get ready Queensland	(628)	6,102	5,003	471
	<b>3,039,011</b>	<b>5,620,487</b>	<b>6,302,455</b>	<b>2,357,043</b>
<b>Add back negative (i.e. overspent) grants</b>	<b>1,412,284</b>			<b>1,642,633</b>
<b>Unspent grant revenue</b>	<b>4,451,295</b>	<b>9,440,699</b>	<b>10,122,667</b>	<b>3,999,676</b>

Negative grant balances occur where at 30 June Council has used its own funds to pay for the grant's expenditure and the overspent balance is expected to be received in future periods.

**AURUKUN SHIRE COUNCIL  
Financial Statements  
For the year ended 30 June 2024**

**Management Certificate  
For the year ended 30 June 2024**

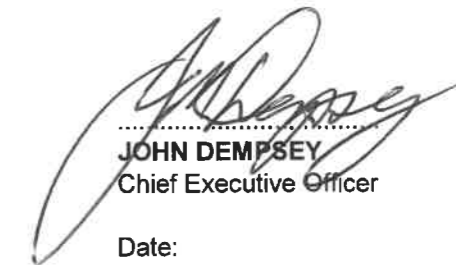
These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

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

- (i) the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 3 to 29, 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.

  
.....  
**BARBARA BANDICOOTCHA**  
Mayor

Date:

  
.....  
**JOHN DEMPSEY**  
Chief Executive Officer

Date:





# SUSTAINABILITY STATEMENTS

For The Year Ended 30 June 2024 ABN 32 338 490 426

## AURUKUN SHIRE COUNCIL For the year ended 30 June 2024

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Photography by: Stacey Clark



**AURUKUN SHIRE COUNCIL  
Current Year Financial Sustainability Statement (audited ratios)  
For the year ended 30 June 2024**

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.3 months	N/A	Council's cash position is healthy and will support borrowings for planned infrastructure and housing upgrades especially when supported with grant funding.
Operating Performance	Operating Surplus Ratio	Contextual	-31.2%	-12.8%	The isolation of Aurukun limits its ability to attract skilled workers, as a result expensive contractors and consultants need to be employed. The costs of materials and services is high due to freight costs and the annual wet season that isolates the shire for months at a time.
	Operating Cash Ratio	Greater than 0%	-0.5%	12.5%	Council has limited opportunity to increase own source funding relying upon grant income to provide services to the community. There are plans in place to upscale its plant and upskill staff to generate additional income streams.
Asset Management	Asset Sustainability Ratio	Greater than 90%	10.2%	11.6%	Council's current high reliance upon grant funding does not allow for an adequate budget for asset renewals. Over the past two years a significant improvement in asset management processes has allowed council to identify key infrastructure and with government support asset upgrades and renewals will be undertaken.
	Asset Consumption Ratio	Greater than 60%	60.5%	64.4%	This ratio shows that council is meeting the requirement set, however a high number of councils assets do not meet modern standard and may require upgrades.
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	-5 times	1.9 times	Council has a small debt and this is easily being covered by its annual cash surplus.

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

**AURUKUN SHIRE COUNCIL  
Current Year Financial Sustainability Statement (audited ratios)  
For the year ended 30 June 2024**

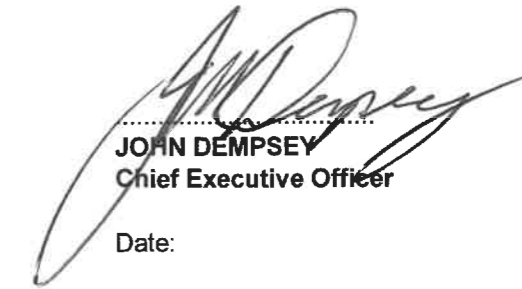
**Certificate of Accuracy  
for the current year financial sustainability statement (audited ratios)  
For the year ended 30 June 2024**

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

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

  
BARBARA BANDICOOTCHA  
Mayor

Date:

  
JOHN DEMPSEY  
Chief Executive Officer

Date:

**AURUKUN SHIRE COUNCIL  
Current Year Financial Sustainability Statement - Contextual Ratios (unaudited ratios)  
For the year ended 30 June 2024**

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Financial Capacity	Council-Controlled Revenue*	N/A	11.3%	7.0%	Council's ratios are low reflecting the limited amount of own source revenue that council is able to generate, it continues to rely upon State and Federal funding with which to provide basic services to the community. Council is working toward increasing its roadworks capability through the purchase of new plant this will enable council to significantly increase its private works revenue earning capacity. To enable council to address a minor level of unexpected financial shocks council manages its cash flow to ensure that an adequate balance of unrestricted cash is available.
	Population Growth*	N/A	-0.5%	-2.8%	Council goals includes provision of more community housing, better sport and recreation facilities, support for the Aurukun Youth Strategy, improvement of education about health within the community, advocate for local drivers and boat licencing capability and reviewing the alcohol management plan are all geared toward increasing community growth.

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

**AURUKUN SHIRE COUNCIL  
Current Year Financial Sustainability Statement - Contextual Ratios (unaudited ratios)  
For the year ended 30 June 2024**

**Certificate of Accuracy  
for the current year financial sustainability statement - contextual ratios (unaudited ratios)  
For the year ended 30 June 2024**

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

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

  
BARBARA BANDICOOTCHA  
Mayor

Date:

  
JOHN DEMPSEY  
Chief Executive Officer

Date:

**AURUKUN SHIRE COUNCIL**  
**Unaudited Long Term Financial Sustainability Statement**  
**Prepared as at 30 June 2024**

Type	Measure	Target (Tier 8)	Actuals at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Capacity	Council-Controlled Revenue	N/A	11.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
	Population Growth	N/A	-0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operating Performance	Operating Surplus Ratio	Contextual	-31.2%	-23.1%	-23.6%	-24.0%	-23.7%	-23.1%	-23.5%	-23.8%	-24.2%	-24.5%
	Operating Cash Ratio	Greater than 0%	-0.5%	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%	2.7%	2.6%	2.6%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.3 months									
	Asset Sustainability Ratio	Greater than 90%	10.2%	89.2%	85.4%	82.0%	80.6%	80.1%	76.7%	73.6%	70.7%	67.9%
Asset Management	Asset Consumption Ratio	Greater than 60%	60.5%	58.0%	57.9%	57.7%	57.5%	57.2%	56.8%	56.4%	55.9%	55.3%
	Leverage Ratio	0 to 3 times	-5 times	1.6 times	0.6 times	0.5 times	0.4 times	0.4 times	0.3 times	0.2 times	0.1 times	0.04 times

Council's long term strategy is centred around increasing own source revenue through the purchase of additional plant to increase its road construction capacity, this will also provide upskilling of council staff. In addition as housing is a major focus in council's corporate plan, the funding that has been provided for new housing projects will enable council staff to participate in the construction phases and improve their skills and experience. The long term forecast is showing a gradual improvement in the operational result and cash balance - all reliant upon state and federal government grant support continuing at the current levels.

**AURUKUN SHIRE COUNCIL**  
**Unaudited Long Term Financial Sustainability Statement**  
**Prepared as at 30 June 2024**

**Certificate of Accuracy**  
**for the unaudited long term financial sustainability statement**  
**prepared as at 30 June 2024**

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

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

  
 BARBARA BANDICOOTCHA  
 Mayor

Date:

  
 JOHN DEMPSEY  
 Chief Executive Officer

Date:

## 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](mailto: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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[www.aurukun.qld.gov.au](http://www.aurukun.qld.gov.au)

